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# North American Industry Classification System (NAICS) Canada 2022 Version 1.0

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## Preface

The North American Industry Classification System (NAICS) represents a continuing co-operative 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 five-year revisions to NAICS in order to keep the classification system current with changes in economic activities.

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 publishing; motion picture and sound recording; broadcasting and content providers; telecommunications; computing infrastructure and hosting; web search portals, libraries, archives 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.

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) revisions for 2022 are scheduled to go into effect for reference year 2022 in the United States and in Canada and 2023 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.

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 the 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 twenty 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.

### Development and historical background 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.

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 were combined, as were Internet service providers and data processing, hosting, and related services. Telecommunications resellers and other telecommunications were also 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.

Various kinds of changes were brought into NAICS 2017 Version 1.0. Many changes involved 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 involved the reduction of industry detail, while other industries were detailed further. Units that outsource the transformation process for manufactured goods were classified to manufacturing if the units owned the material inputs to production. Otherwise the units were classified to wholesale trade. The telecommunications industries were revised in recognition of the structure of telecommunications companies. The oil and gas extraction industries were expanded, and the classification of arts, sports and recreation industries were revised with new 6-digit industries being created. In recognition of the small or diminishing size of some rental industries, existing industries were merged. Record production and distribution industries were also merged.

NAICS Canada 2017 Version 2.0 was created to meet urgent classification needs prior to the scheduled NAICS revision in 2022. The principle change consisted of moving Internet-only publishing activities out of 519130 Internet publishing and broadcasting and web search and into the corresponding publishing industries. A change was made to the list of examples to clarify the treatment of cannabis cultivation for medical use. The growing of cannabis under cover for medical use was classified to 111419 Other food crops grown under cover.

NAICS Canada 2017 Version 3.0 was created to meet classification needs prior to the legalization of cannabis in Canada in 2018. The principle change consisted of creating new cannabis-related industries in agriculture, manufacturing, wholesale trade and retail trade.

## **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.

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.

## Structure of NAICS and NAICS Canada 2022 Version 1.0

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.

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:

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

NAICS Canada 2022 Version 1.0 consists of 20 sectors, 99 subsectors, 323 industry groups, 694 industries and 923 Canadian industries, and replaces NAICS Canada 2017 Version 3.0. The following summary table shows the counts of subsectors, industry groups, industries, and Canadian industries for each of the NAICS sectors.

Code	Sectors	Sub-sectors	Industry groups	Industries	Canadian industries	Total
11	Agriculture, forestry, fishing and hunting	5	19	41	52	117
21	Mining, quarrying, and oil and gas extraction	3	5	11	30	49
22	Utilities	1	3	6	10	20
23	Construction	3	10	28	29	70
31-33	Manufacturing	21	87	178	248	534
41	Wholesale trade	9	29	73	73	184
44-45	Retail trade	9	24	48	73	154
48-49	Transportation and warehousing	11	29	42	58	140
51	Information and cultural industries	6	11	23	28	68
52	Finance and insurance	5	11	28	52	96
53	Real estate and rental and leasing	3	8	17	20	48
54	Professional, scientific and technical services	1	9	35	41	86
55	Management of companies and enterprises	1	1	1	2	5
56	Administrative and support, waste management and remediation services	2	11	29	34	76
61	Educational services	1	7	12	12	32
62	Health care and social assistance	4	18	30	37	89
71	Arts, entertainment and recreation	3	9	23	38	73
72	Accommodation and food services	2	6	10	18	36
81	Other services (except public administration)	4	14	30	37	85
91	Public administration	5	12	29	31	77
<b>Total</b>		<b>99</b>	<b>323</b>	<b>694</b>	<b>923</b>	<b>2039</b>

## Summary of changes from NAICS 2017 Version 3.0 to NAICS 2022 Version 1.0

NAICS 2022 Version 1.0 was the biggest revision to NAICS since 2002. It includes a large number of revisions related to the digital economy, in addition to other changes in a variety of areas. Some classification items were taken-over, while others were split-off, broken down, merged or transferred.

### Structural changes: generalities

The overarching theme to the updates of the NAICS 2022 Version 1.0 is the digital economy. The guiding principle for these changes is to classify platform-based activities and those delivered over the Internet the same as their non-digital counterparts. For instance, ride sharing services are classified in the same industry as taxi and taxi dispatch services. This revision is especially important for the retail, publishing and broadcasting industries.

The [Generic Statistical Information Model \(GSIM\)](#) is used to identify the types of changes made to the classification: real changes and virtual changes. Real changes are those affecting the scope of the existing classification items or categories, whether or not accompanied by changes in the title, definition and/or the coding. Virtual changes are those made in coding, titles and/or definitions, while the meaning or scope of the classification item remains the same. Real changes are the most important ones for analysis.

### Combination of classification items

Combinations consist of mergers and take-overs among classes. Close to two hundred and seventy five new groupings were combined into an emerging class (merger) or an existing class (take-over) with the intent to realign the existing classification items under these classes.

The most important combination change, in terms of the number of classes affected, is in the retail trade industry, where 454110 Electronic shopping and mail-order houses is being expired as an industry and these activities are being taken-over by existing retail classes (i.e. brick and mortar retail).

Some other examples of combinations include:

- 335110 Electric lamp bulb and parts manufacturing and 335120 Lighting fixture manufacturing expired and merged to form emerging item 335130 Electric lighting equipment manufacturing.
- 811112 Automotive exhaust system repair and 811119 Other automotive mechanical and electrical repair and maintenance expired and merged to form emerging item 811113 Specialized automotive repair.

### **Decomposition of classification items**

Two hundred and fifty nine classes are affected as a result of either a breakdown or a split-off. Some of the most significant decomposition changes are related to NAICS Canada industry 519130 Internet broadcasting and web search portals. This industry was split-off into three new classes, 516212 Media streaming distribution services, 516219 Other media content providers, and 519290 Web search portals and all other information services.

NAICS 91411 Aboriginal public administration is being renamed to Indigenous public administration and split-off into three new national industries 914111 First Nations public administration, 914112 Métis public administration, and 914113 Inuit public administration.

### **Transfer of parts of classes**

There were ninety instances where part of a class continued while part of it was transferred to one or more existing classes.

An example of transfers include:

Coal and coke merchant wholesalers transferred from 418990 to 412110 Petroleum, petroleum products and other hydrocarbons merchant wholesalers; and many miscellaneous examples of wholesale trade activities were transferred from 418990 All other merchant wholesalers, to where there is a better fit.

### **Virtual Changes**

More than two hundred and twenty classification items were modified as a result of a virtual change where changes were made to codes, titles and definitions without affecting the scope or meaning of the existing classification items. These types of changes are important for clarification and making necessary updates or corrections. For example, 522130 Local credit unions was renamed to Credit unions to clarify the scope of the industry since the word local creates confusion as there are now national credit unions in Canada. Also, some titles and definitions were modified so that the classification aligns with current terminology related to mental health and gender.

Finally, all changes made (real or virtual) can potentially have an impact on the content of the NAICS index file, which contains inclusions, illustrative examples and exclusions. More than 8,000 examples and more than 800 exclusions have been either added, deleted or edited in this version of NAICS Canada 2022. The NAICS index (or reference) file supports coding of activities and fosters fluidity when reading or using the classification.

### **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.

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-ally 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 45711, 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, 2017 and 2022 NAICS revisions 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.

### **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: [North American Product Classification System \(NAPCS\) - Canada \(12-003-X\)](#).

### **More information on NAICS 2022 Version 1.0**

For questions related to the North American Industry Classification System, please send an email to: [statcan.csds-standards-industry-cnsd-normes-industrie.statcan@statcan.gc.ca](mailto:statcan.csds-standards-industry-cnsd-normes-industrie.statcan@statcan.gc.ca).

## Classification structure

### 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<sup>US</sup>
- 11113 Dry pea and bean farming
  - 111130 Dry pea and bean farming<sup>US</sup>
- 11114 Wheat farming
  - 111140 Wheat farming
- 11115 Corn farming
  - 111150 Corn farming<sup>US</sup>
- 11116 Rice farming
  - 111160 Rice farming
- 11119 Other grain farming
  - 111190 Other grain farming<sup>CAN</sup>

##### 1112 Vegetable and melon farming

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

##### 1113 Fruit and tree nut farming

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

##### 1114 Greenhouse, nursery and floriculture production

- 11141 Food crops grown under cover
  - 111411 Mushroom production<sup>US</sup>
  - 111412 Cannabis grown under cover<sup>CAN</sup>
  - 111419 Other food crops grown under cover<sup>US</sup>
- 11142 Nursery and floriculture production
  - 111421 Nursery and tree production<sup>US</sup>
  - 111422 Floriculture production<sup>US</sup>

##### 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<sup>US</sup>
- 11199 All other crop farming
  - 111993 Fruit and vegetable combination farming<sup>CAN</sup>
  - 111994 Maple syrup and products production<sup>CAN</sup>
  - 111995 Cannabis grown in open fields<sup>CAN</sup>
  - 111999 All other miscellaneous crop farming<sup>CAN</sup>

## **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<sup>CAN</sup>
- 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<sup>US</sup>

### **1123 Poultry and egg production**

- 11231 Chicken egg production
  - 112310 Chicken egg production<sup>US</sup>
- 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<sup>CAN</sup>
  - 112399 All other poultry production<sup>CAN</sup>

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

- 11241 Sheep farming
  - 112410 Sheep farming<sup>US</sup>
- 11242 Goat farming
  - 112420 Goat farming

### **1125 Aquaculture**

- 11251 Aquaculture
  - 112510 Aquaculture<sup>CAN</sup>

### **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<sup>CAN</sup>
  - 112999 All other miscellaneous animal production<sup>CAN</sup>

## **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<sup>US</sup>

### **1133 Logging**

- 11331 Logging
  - 113311 Logging (except contract)<sup>CAN</sup>
  - 113312 Contract logging<sup>CAN</sup>

## **114 Fishing, hunting and trapping**

### **1141 Fishing**

- 11411 Fishing
  - 114113 Salt water fishing<sup>CAN</sup>
  - 114114 Freshwater fishing<sup>CAN</sup>

### **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<sup>CAN</sup>

### **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)<sup>CAN</sup>
  - 211110 Oil and gas extraction (except oil sands)<sup>CAN</sup>
- 21114 Oil sands extraction<sup>CAN</sup>
  - 211141 In-situ oil sands extraction<sup>CAN</sup>
  - 211142 Mined oil sands extraction<sup>CAN</sup>

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

### **2121 Coal mining**

21211 Coal mining

212114 Bituminous coal mining

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

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

### **2122 Metal ore mining**

21221 Iron ore mining

212210 Iron ore mining

21222 Gold and silver ore mining

212220 Gold and silver ore mining<sup>CAN</sup>

21223 Copper, nickel, lead and zinc ore mining

212231 Lead-zinc ore mining<sup>US</sup>

212232 Nickel-copper ore mining<sup>CAN</sup>

212233 Copper-zinc ore mining<sup>CAN</sup>

21229 Other metal ore mining

212291 Uranium ore mining<sup>US</sup>

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

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

21231 Stone mining and quarrying

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

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

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

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

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

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

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

21239 Other non-metallic mineral mining and quarrying

212392 Diamond mining<sup>CAN</sup>

212393 Salt mining<sup>CAN</sup>

212394 Asbestos mining<sup>CAN</sup>

212395 Gypsum mining<sup>CAN</sup>

212396 Potash mining<sup>CAN</sup>

212397 Peat extraction<sup>CAN</sup>

212398 All other non-metallic mineral mining and quarrying<sup>CAN</sup>

## **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)<sup>CAN</sup>

213118 Services to oil and gas extraction<sup>CAN</sup>

213119 Other support activities for mining<sup>CAN</sup>

## 22 Utilities

### 221 Utilities<sup>US</sup>

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

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

#### 2212 Natural gas distribution<sup>US</sup>

- 22121 Natural gas distribution<sup>US</sup>
  - 221210 Natural gas distribution<sup>US</sup>

#### 2213 Water, sewage and other systems<sup>US</sup>

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

## 23 Construction

### 236 Construction of buildings

#### 2361 Residential building construction

- 23611 Residential building construction
  - 236110 Residential building construction<sup>CAN</sup>

#### 2362 Non-residential building construction

- 23621 Industrial building and structure construction
  - 236210 Industrial building and structure construction<sup>US</sup>
- 23622 Commercial and institutional building construction
  - 236220 Commercial and institutional building construction<sup>US</sup>

### 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<sup>US</sup>
- 23712 Oil and gas pipeline and related structures construction
  - 237120 Oil and gas pipeline and related structures construction<sup>US</sup>
- 23713 Power and communication line and related structures construction
  - 237130 Power and communication line and related structures construction<sup>US</sup>

#### 2372 Land subdivision

- 23721 Land subdivision
  - 237210 Land subdivision<sup>US</sup>

**2373 Highway, street and bridge construction**

23731 Highway, street and bridge construction

237310 Highway, street and bridge construction<sup>US</sup>

**2379 Other heavy and civil engineering construction**

23799 Other heavy and civil engineering construction

237990 Other heavy and civil engineering construction<sup>US</sup>

**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<sup>US</sup>

23813 Framing contractors<sup>US</sup>

238130 Framing contractors<sup>US</sup>

23814 Masonry contractors<sup>US</sup>

238140 Masonry contractors<sup>US</sup>

23815 Glass and glazing contractors<sup>US</sup>

238150 Glass and glazing contractors<sup>US</sup>

23816 Roofing contractors<sup>US</sup>

238160 Roofing contractors<sup>US</sup>

23817 Siding contractors<sup>US</sup>

238170 Siding contractors<sup>US</sup>

23819 Other foundation, structure and building exterior contractors<sup>US</sup>

238190 Other foundation, structure and building exterior contractors<sup>US</sup>

**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<sup>US</sup>

23829 Other building equipment contractors

238291 Elevator and escalator installation contractors<sup>CAN</sup>

238299 All other building equipment contractors<sup>CAN</sup>

**2383 Building finishing contractors**

23831 Drywall and insulation contractors

238310 Drywall and insulation contractors<sup>US</sup>

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<sup>US</sup>

## **31-33 Manufacturing**

### **311 Food manufacturing**

#### **3111 Animal food manufacturing**

- 31111 Animal food manufacturing
  - 311111 Dog and cat food manufacturing<sup>US</sup>
  - 311119 Other animal food manufacturing<sup>US</sup>

#### **3112 Grain and oilseed milling**

- 31121 Flour milling and malt manufacturing
  - 311211 Flour milling<sup>US</sup>
  - 311214 Rice milling and malt manufacturing<sup>CAN</sup>
- 31122 Starch and vegetable fat and oil manufacturing
  - 311221 Wet corn milling<sup>US</sup>
  - 311224 Oilseed processing<sup>CAN</sup>
  - 311225 Fat and oil refining and blending<sup>US</sup>
- 31123 Breakfast cereal manufacturing
  - 311230 Breakfast cereal manufacturing

#### **3113 Sugar and confectionery product manufacturing**

- 31131 Sugar manufacturing
  - 311310 Sugar manufacturing<sup>CAN</sup>
- 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<sup>US</sup>
  - 311352 Confectionery manufacturing from purchased chocolate<sup>US</sup>

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

- 31141 Frozen food manufacturing
  - 311410 Frozen food manufacturing<sup>CAN</sup>
- 31142 Fruit and vegetable canning, pickling and drying
  - 311420 Fruit and vegetable canning, pickling and drying<sup>CAN</sup>

#### **3115 Dairy product manufacturing**

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

### **3116 Meat product manufacturing**

- 31161 Animal slaughtering and processing
  - 311614 Rendering and meat processing from carcasses<sup>CAN</sup>
  - 311615 Poultry slaughtering and processing<sup>US</sup>
  - 311616 Beef cattle slaughtering<sup>CAN</sup>
  - 311617 Hog slaughtering<sup>CAN</sup>
  - 311619 Other animal slaughtering<sup>CAN</sup>

### **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 Bakeries, manufacture of products for retail sale<sup>US</sup>
  - 311814 Commercial bakeries and frozen bakery product manufacturing<sup>CAN</sup>
- 31182 Cookie, cracker and pasta manufacturing
  - 311821 Cookie and cracker manufacturing<sup>US</sup>
  - 311824 Flour mixes, dough, and pasta manufacturing from purchased flour<sup>US</sup>
- 31183 Tortilla manufacturing
  - 311830 Tortilla manufacturing

### **3119 Other food manufacturing**

- 31191 Snack food manufacturing
  - 311911 Roasted nut and peanut butter manufacturing<sup>US</sup>
  - 311919 Other snack food manufacturing<sup>US</sup>
- 31192 Coffee and tea manufacturing
  - 311920 Coffee and tea manufacturing<sup>US</sup>
- 31193 Flavouring syrup and concentrate manufacturing
  - 311930 Flavouring syrup and concentrate manufacturing
- 31194 Seasoning and dressing manufacturing
  - 311940 Seasoning and dressing manufacturing<sup>MEX</sup>
- 31199 All other food manufacturing
  - 311990 All other food manufacturing<sup>CAN</sup>

## **312 Beverage and tobacco product manufacturing**

### **3121 Beverage manufacturing**

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

### **3122 Tobacco manufacturing**

- 31221 Tobacco stemming and redrying

- 312210 Tobacco stemming and redrying
- 31222 Tobacco product manufacturing
- 312220 Tobacco product manufacturing<sup>CAN</sup>

### **3123 Cannabis product manufacturing<sup>CAN</sup>**

- 31231 Cannabis product manufacturing<sup>CAN</sup>
- 312310 Cannabis product manufacturing<sup>CAN</sup>

## **313 Textile mills**

### **3131 Fibre, yarn and thread mills**

- 31311 Fibre, yarn and thread mills
- 313110 Fibre, yarn and thread mills<sup>US</sup>

### **3132 Fabric mills**

- 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**

- 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
- 314910 Textile bag and canvas mills<sup>US</sup>
- 31499 All other textile product mills
- 314990 All other textile product mills<sup>CAN</sup>

## **315 Apparel manufacturing**

### **3151 Apparel knitting mills**

- 31512 Apparel knitting mills
- 315120 Apparel knitting mills

### **3152 Cut and sew clothing manufacturing**

- 31521 Cut and sew clothing contracting<sup>US</sup>
- 315210 Cut and sew clothing contracting<sup>US</sup>

- 31525 Cut and sew apparel manufacturing (except contractors)
- 315250 Cut and sew apparel manufacturing (except contractors)

**3159 Clothing accessories and other clothing manufacturing**

- 31599 Clothing accessories and other clothing manufacturing
- 315990 Clothing accessories and other clothing manufacturing<sup>US</sup>

**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<sup>US</sup>

**3169 Other leather and allied product manufacturing**

- 31699 Other leather and allied product manufacturing
- 316990 Other leather and allied product manufacturing<sup>CAN</sup>

**321 Wood product manufacturing**

**3211 Sawmills and wood preservation**

- 32111 Sawmills and wood preservation
- 321111 Sawmills (except shingle and shake mills)<sup>MEX</sup>
- 321112 Shingle and shake mills<sup>MEX</sup>
- 321114 Wood preservation<sup>US</sup>

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

- 32121 Veneer, plywood and engineered wood product manufacturing
- 321211 Hardwood veneer and plywood mills<sup>US</sup>
- 321212 Softwood veneer and plywood mills<sup>US</sup>
- 321215 Structural wood product manufacturing<sup>CAN</sup>
- 321216 Particle board and fibreboard mills<sup>CAN</sup>
- 321217 Waferboard mills<sup>CAN</sup>

**3219 Other wood product manufacturing**

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

**322 Paper manufacturing**

**3221 Pulp, paper and paperboard mills**

- 32211 Pulp mills
- 322111 Mechanical pulp mills<sup>CAN</sup>



322112 Chemical pulp mills<sup>CAN</sup>

32212 Paper mills

322121 Paper (except newsprint) mills<sup>US</sup>

322122 Newsprint mills<sup>US</sup>

32213 Paperboard mills

322130 Paperboard mills<sup>US</sup>

### **3222 Converted paper product manufacturing**

32221 Paperboard container manufacturing

322211 Corrugated and solid fibre box manufacturing<sup>US</sup>

322212 Folding paperboard box manufacturing<sup>US</sup>

322219 Other paperboard container manufacturing<sup>US</sup>

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<sup>US</sup>

322299 All other converted paper product manufacturing<sup>US</sup>

### **323 Printing and related support activities**

#### **3231 Printing and related support activities**

32311 Printing

323113 Commercial screen printing<sup>US</sup>

323114 Quick printing<sup>US</sup>

323115 Digital printing<sup>US</sup>

323116 Manifold business forms printing<sup>US</sup>

323119 Other printing<sup>CAN</sup>

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<sup>US</sup>
  - 325999 All other miscellaneous chemical product manufacturing<sup>CAN</sup>

**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<sup>US</sup>

- 326114 Plastic film and sheet manufacturing<sup>CAN</sup>
- 32612 Plastic pipe, pipe fitting, and unlaminated profile shape manufacturing
  - 326121 Unlaminated plastic profile shape manufacturing<sup>US</sup>
  - 326122 Plastic pipe and pipe fitting manufacturing<sup>US</sup>
- 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<sup>US</sup>
  - 326193 Motor vehicle plastic parts manufacturing<sup>CAN</sup>
  - 326196 Plastic window and door manufacturing<sup>CAN</sup>
  - 326198 All other plastic product manufacturing<sup>CAN</sup>

### **3262 Rubber product manufacturing**

- 32621 Tire manufacturing
  - 326210 Tire manufacturing<sup>CAN</sup>
- 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<sup>MEX</sup>

### **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<sup>US</sup>
- 32712 Clay building material and refractory manufacturing
  - 327120 Clay building material and refractory manufacturing<sup>US</sup>

#### **3272 Glass and glass product manufacturing**

- 32721 Glass and glass product manufacturing
  - 327214 Glass manufacturing<sup>CAN</sup>
  - 327215 Glass product manufacturing from purchased glass<sup>US</sup>

#### **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<sup>MEX</sup>
- 32739 Other concrete product manufacturing
  - 327390 Other concrete product manufacturing<sup>US</sup>

**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<sup>CAN</sup>

**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<sup>US</sup>

**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<sup>US</sup>
  - 331222 Steel wire drawing<sup>US</sup>

**3313 Alumina and aluminum production and processing**

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

**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<sup>US</sup>
- 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<sup>CAN</sup>

**3315 Foundries**

- 33151 Ferrous metal foundries
  - 331511 Iron foundries<sup>US</sup>
  - 331514 Steel foundries<sup>CAN</sup>
- 33152 Non-ferrous metal foundries
  - 331523 Non-ferrous metal die-casting foundries<sup>CAN</sup>
  - 331529 Non-ferrous metal foundries (except die-casting)<sup>CAN</sup>

**332 Fabricated metal product manufacturing**

**3321 Forging and stamping**

- 33211 Forging and stamping
  - 332113 Forging<sup>CAN</sup>
  - 332118 Stamping<sup>CAN</sup>

**3322 Cutlery and hand tool manufacturing**

33221 Cutlery and hand tool manufacturing

332210 Cutlery and hand tool manufacturing<sup>CAN</sup>**3323 Architectural and structural metals manufacturing**

33231 Plate work and fabricated structural product manufacturing

332311 Prefabricated metal building and component manufacturing<sup>US</sup>332314 Concrete reinforcing bar manufacturing<sup>CAN</sup>332319 Other plate work and fabricated structural product manufacturing<sup>CAN</sup>

33232 Ornamental and architectural metal product manufacturing

332321 Metal window and door manufacturing<sup>US</sup>332329 Other ornamental and architectural metal product manufacturing<sup>CAN</sup>**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<sup>US</sup>332439 Other metal container manufacturing<sup>US</sup>**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<sup>CAN</sup>332619 Other fabricated wire product manufacturing<sup>CAN</sup>**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<sup>MEX</sup>**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<sup>MEX</sup>**3329 Other fabricated metal product manufacturing**

33291 Metal valve manufacturing

332910 Metal valve manufacturing<sup>MEX</sup>

33299 All other fabricated metal product manufacturing

332991 Ball and roller bearing manufacturing

332999 All other miscellaneous fabricated metal product manufacturing<sup>MEX</sup>**333 Machinery manufacturing****3331 Agricultural, construction and mining machinery manufacturing**

33311 Agricultural implement manufacturing

333110 Agricultural implement manufacturing<sup>CAN</sup>

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<sup>MEX</sup>

### **3332 Industrial machinery manufacturing**

33324 Industrial machinery manufacturing

333245 Sawmill and woodworking machinery manufacturing<sup>CAN</sup>

333246 Rubber and plastics industry machinery manufacturing<sup>CAN</sup>

333247 Paper industry machinery manufacturing<sup>CAN</sup>

333248 All other industrial machinery manufacturing<sup>CAN</sup>

### **3333 Commercial and service industry machinery manufacturing**

33331 Commercial and service industry machinery manufacturing

333310 Commercial and service industry machinery manufacturing<sup>CAN</sup>

### **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<sup>US</sup>

333416 Heating equipment and commercial refrigeration equipment manufacturing<sup>CAN</sup>

### **3335 Metalworking machinery manufacturing**

33351 Metalworking machinery manufacturing

333511 Industrial mould manufacturing<sup>US</sup>

333519 Other metalworking machinery manufacturing<sup>CAN</sup>

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

33361 Engine, turbine and power transmission equipment manufacturing

333611 Turbine and turbine generator set unit manufacturing<sup>US</sup>

333619 Other engine and power transmission equipment manufacturing<sup>CAN</sup>

### **3339 Other general-purpose machinery manufacturing**

33391 Pump and compressor manufacturing

333910 Pump and compressor manufacturing<sup>CAN</sup>

33392 Material handling equipment manufacturing

333920 Material handling equipment manufacturing<sup>MEX</sup>

33399 All other general-purpose machinery manufacturing

333990 All other general-purpose machinery manufacturing<sup>CAN</sup>

## **334 Computer and electronic product manufacturing**

### **3341 Computer and peripheral equipment manufacturing**

33411 Computer and peripheral equipment manufacturing

334110 Computer and peripheral equipment manufacturing<sup>MEX</sup>

### **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<sup>MEX</sup>

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

33451 Navigational, measuring, medical and control instruments manufacturing

334511 Navigational and guidance instruments manufacturing<sup>US</sup>

334512 Measuring, medical and controlling devices manufacturing<sup>CAN</sup>

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

33461 Manufacturing and reproducing magnetic and optical media

334610 Manufacturing and reproducing magnetic and optical media<sup>MEX</sup>

**335 Electrical equipment, appliance and component manufacturing**

**3351 Electric lighting equipment manufacturing**

33513 Electric lighting equipment manufacturing

335130 Electric lighting equipment manufacturing

**3352 Household appliance manufacturing**

33521 Small electrical appliance manufacturing

335210 Small electrical appliance manufacturing<sup>MEX</sup>

33522 Major appliance manufacturing

335223 Major kitchen appliance manufacturing<sup>CAN</sup>

335229 Other major appliance manufacturing<sup>CAN</sup>

**3353 Electrical equipment manufacturing**

33531 Electrical equipment manufacturing

335311 Power, distribution and specialty transformers manufacturing<sup>US</sup>

335312 Motor and generator manufacturing<sup>US</sup>

335315 Switchgear and switchboard, and relay and industrial control apparatus manufacturing<sup>CAN</sup>

**3359 Other electrical equipment and component manufacturing**

33591 Battery manufacturing

335910 Battery manufacturing<sup>CAN</sup>

33592 Communication and energy wire and cable manufacturing

335920 Communication and energy wire and cable manufacturing<sup>CAN</sup>

33593 Wiring device manufacturing

335930 Wiring device manufacturing<sup>CAN</sup>

33599 All other electrical equipment and component manufacturing

335990 All other electrical equipment and component manufacturing<sup>CAN</sup>

**336 Transportation equipment manufacturing**

**3361 Motor vehicle manufacturing**

33611 Automobile and light-duty motor vehicle manufacturing

336110 Automobile and light-duty motor vehicle manufacturing<sup>MEX</sup>

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<sup>US</sup>

336212 Truck trailer manufacturing<sup>US</sup>

336215 Motor home, travel trailer and camper manufacturing<sup>CAN</sup>

**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<sup>MEX</sup>

**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<sup>US</sup>

336612 Boat building<sup>US</sup>

**3369 Other transportation equipment manufacturing**

33699 Other transportation equipment manufacturing

336990 Other transportation equipment manufacturing<sup>CAN</sup>

**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<sup>US</sup>
- 337123 Other wood household furniture manufacturing<sup>CAN</sup>
- 337126 Household furniture (except wood and upholstered) manufacturing<sup>CAN</sup>
- 337127 Institutional furniture manufacturing<sup>US</sup>

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

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

### **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<sup>CAN</sup>

### **3399 Other miscellaneous manufacturing**

- 33991 Jewellery and silverware manufacturing
  - 339910 Jewellery and silverware manufacturing<sup>US</sup>
- 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<sup>CAN</sup>

## **41 Wholesale trade**

### **411 Farm product merchant wholesalers<sup>CAN</sup>**

#### **4111 Farm product merchant wholesalers<sup>CAN</sup>**

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

**412 Petroleum, petroleum products, and other hydrocarbons merchant wholesalers<sup>CAN</sup>**

**4121 Petroleum, petroleum products, and other hydrocarbons merchant wholesalers<sup>CAN</sup>**

41211 Petroleum, petroleum products, and other hydrocarbons merchant wholesalers<sup>CAN</sup>

412110 Petroleum, petroleum products, and other hydrocarbons merchant wholesalers<sup>CAN</sup>

**413 Food, beverage and tobacco merchant wholesalers<sup>CAN</sup>**

**4131 Food merchant wholesalers<sup>CAN</sup>**

41311 General-line food merchant wholesalers<sup>CAN</sup>

413110 General-line food merchant wholesalers<sup>CAN</sup>

41312 Dairy and milk products merchant wholesalers<sup>CAN</sup>

413120 Dairy and milk products merchant wholesalers<sup>CAN</sup>

41313 Poultry and egg merchant wholesalers<sup>CAN</sup>

413130 Poultry and egg merchant wholesalers<sup>CAN</sup>

41314 Fish and seafood product merchant wholesalers<sup>CAN</sup>

413140 Fish and seafood product merchant wholesalers<sup>CAN</sup>

41315 Fresh fruit and vegetable merchant wholesalers<sup>CAN</sup>

413150 Fresh fruit and vegetable merchant wholesalers<sup>CAN</sup>

41316 Red meat and meat product merchant wholesalers<sup>CAN</sup>

413160 Red meat and meat product merchant wholesalers<sup>CAN</sup>

41319 Other specialty-line food merchant wholesalers<sup>CAN</sup>

413190 Other specialty-line food merchant wholesalers<sup>CAN</sup>

**4132 Beverage merchant wholesalers<sup>CAN</sup>**

41321 Non-alcoholic beverage merchant wholesalers<sup>CAN</sup>

413210 Non-alcoholic beverage merchant wholesalers<sup>CAN</sup>

41322 Alcoholic beverage merchant wholesalers<sup>CAN</sup>

413220 Alcoholic beverage merchant wholesalers<sup>CAN</sup>

**4133 Cigarette and tobacco product merchant wholesalers<sup>CAN</sup>**

41331 Cigarette and tobacco product merchant wholesalers<sup>CAN</sup>

413310 Cigarette and tobacco product merchant wholesalers<sup>CAN</sup>

**4134 Cannabis merchant wholesalers<sup>CAN</sup>**

41341 Cannabis merchant wholesalers<sup>CAN</sup>

413410 Cannabis merchant wholesalers<sup>CAN</sup>

**414 Personal and household goods merchant wholesalers<sup>CAN</sup>**

**4141 Textile, clothing and footwear merchant wholesalers<sup>CAN</sup>**

41411 Clothing and clothing accessories merchant wholesalers<sup>CAN</sup>

414110 Clothing and clothing accessories merchant wholesalers<sup>CAN</sup>

41412 Footwear merchant wholesalers<sup>CAN</sup>

414120 Footwear merchant wholesalers<sup>CAN</sup>

41413 Piece goods, notions and other dry goods merchant wholesalers<sup>CAN</sup>

414130 Piece goods, notions and other dry goods merchant wholesalers<sup>CAN</sup>

**4142 Home entertainment equipment and household appliance merchant wholesalers<sup>CAN</sup>**

41421 Home entertainment equipment merchant wholesalers<sup>CAN</sup>

414210 Home entertainment equipment merchant wholesalers<sup>CAN</sup>

41422 Household appliance merchant wholesalers<sup>CAN</sup>

414220 Household appliance merchant wholesalers<sup>CAN</sup>

**4143 Home furnishings merchant wholesalers<sup>CAN</sup>**

41431 China, glassware, crockery and pottery merchant wholesalers<sup>CAN</sup>

414310 China, glassware, crockery and pottery merchant wholesalers<sup>CAN</sup>

41432 Floor covering merchant wholesalers<sup>CAN</sup>

414320 Floor covering merchant wholesalers<sup>CAN</sup>

41433 Linen, drapery and other textile furnishings merchant wholesalers<sup>CAN</sup>

414330 Linen, drapery and other textile furnishings merchant wholesalers<sup>CAN</sup>

41439 Other home furnishings merchant wholesalers<sup>CAN</sup>

414390 Other home furnishings merchant wholesalers<sup>CAN</sup>

**4144 Personal goods merchant wholesalers<sup>CAN</sup>**

41441 Jewellery and watch merchant wholesalers<sup>CAN</sup>

414410 Jewellery and watch merchant wholesalers<sup>CAN</sup>

41442 Book, periodical and newspaper merchant wholesalers<sup>CAN</sup>

414420 Book, periodical and newspaper merchant wholesalers<sup>CAN</sup>

41443 Photographic equipment and supplies merchant wholesalers<sup>CAN</sup>

414430 Photographic equipment and supplies merchant wholesalers<sup>CAN</sup>

41444 Sound recording merchant wholesalers<sup>CAN</sup>

414440 Sound recording merchant wholesalers<sup>CAN</sup>

41445 Video recording merchant wholesalers<sup>CAN</sup>

414450 Video recording merchant wholesalers<sup>CAN</sup>

41446 Toy and hobby goods merchant wholesalers<sup>CAN</sup>

414460 Toy and hobby goods merchant wholesalers<sup>CAN</sup>

41447 Amusement and sporting goods merchant wholesalers<sup>CAN</sup>

414470 Amusement and sporting goods merchant wholesalers<sup>CAN</sup>

**4145 Pharmaceuticals, toiletries, cosmetics and sundries merchant wholesalers<sup>CAN</sup>**

41451 Pharmaceuticals and pharmacy supplies merchant wholesalers<sup>CAN</sup>

414510 Pharmaceuticals and pharmacy supplies merchant wholesalers<sup>CAN</sup>

41452 Toiletries, cosmetics and sundries merchant wholesalers<sup>CAN</sup>

414520 Toiletries, cosmetics and sundries merchant wholesalers<sup>CAN</sup>

**415 Motor vehicle and motor vehicle parts and accessories merchant wholesalers<sup>CAN</sup>**

**4151 Motor vehicle merchant wholesalers<sup>CAN</sup>**

41511 New and used automobile and light-duty truck merchant wholesalers<sup>CAN</sup>

415110 New and used automobile and light-duty truck merchant wholesalers<sup>CAN</sup>

41512 Truck, truck tractor and bus merchant wholesalers<sup>CAN</sup>

415120 Truck, truck tractor and bus merchant wholesalers<sup>CAN</sup>

41519 Recreational and other motor vehicles merchant wholesalers<sup>CAN</sup>

415190 Recreational and other motor vehicles merchant wholesalers<sup>CAN</sup>

**4152 New motor vehicle parts and accessories merchant wholesalers<sup>CAN</sup>**

41521 Tire merchant wholesalers<sup>CAN</sup>

415210 Tire merchant wholesalers<sup>CAN</sup>

41529 Other new motor vehicle parts and accessories merchant wholesalers<sup>CAN</sup>

415290 Other new motor vehicle parts and accessories merchant wholesalers<sup>CAN</sup>

**4153 Used motor vehicle parts and accessories merchant wholesalers<sup>CAN</sup>**

41531 Used motor vehicle parts and accessories merchant wholesalers<sup>CAN</sup>

415310 Used motor vehicle parts and accessories merchant wholesalers<sup>CAN</sup>

**416 Building material and supplies merchant wholesalers<sup>CAN</sup>**

**4161 Electrical, plumbing, heating and air-conditioning equipment and supplies merchant wholesalers<sup>CAN</sup>**

41611 Electrical wiring and construction supplies merchant wholesalers<sup>CAN</sup>

416110 Electrical wiring and construction supplies merchant wholesalers<sup>CAN</sup>

41612 Plumbing, heating and air-conditioning equipment and supplies merchant wholesalers<sup>CAN</sup>

416120 Plumbing, heating and air-conditioning equipment and supplies merchant wholesalers<sup>CAN</sup>

**4162 Metal service centres<sup>CAN</sup>**

41621 Metal service centres<sup>CAN</sup>

416210 Metal service centres<sup>CAN</sup>

**4163 Lumber, millwork, hardware and other building supplies merchant wholesalers<sup>CAN</sup>**

41631 General-line building supplies merchant wholesalers<sup>CAN</sup>

416310 General-line building supplies merchant wholesalers<sup>CAN</sup>

41632 Lumber, plywood and millwork merchant wholesalers<sup>CAN</sup>

416320 Lumber, plywood and millwork merchant wholesalers<sup>CAN</sup>

41633 Hardware merchant wholesalers<sup>CAN</sup>

416330 Hardware merchant wholesalers<sup>CAN</sup>

41634 Paint, glass and wallpaper merchant wholesalers<sup>CAN</sup>

416340 Paint, glass and wallpaper merchant wholesalers<sup>CAN</sup>

41639 Other specialty-line building supplies merchant wholesalers<sup>CAN</sup>

416390 Other specialty-line building supplies merchant wholesalers<sup>CAN</sup>

**417 Machinery, equipment and supplies merchant wholesalers<sup>CAN</sup>**

**4171 Farm, lawn and garden machinery and equipment merchant wholesalers<sup>CAN</sup>**

41711 Farm, lawn and garden machinery and equipment merchant wholesalers<sup>CAN</sup>

417110 Farm, lawn and garden machinery and equipment merchant wholesalers<sup>CAN</sup>

**4172 Construction, forestry, mining, and industrial machinery, equipment and supplies merchant wholesalers<sup>CAN</sup>**

41721 Construction and forestry machinery, equipment and supplies merchant wholesalers<sup>CAN</sup>

417210 Construction and forestry machinery, equipment and supplies merchant wholesalers<sup>CAN</sup>

41722 Mining and oil and gas well machinery, equipment and supplies merchant wholesalers<sup>CAN</sup>

417220 Mining and oil and gas well machinery, equipment and supplies merchant wholesalers<sup>CAN</sup>

41723 Industrial machinery, equipment and supplies merchant wholesalers<sup>CAN</sup>

417230 Industrial machinery, equipment and supplies merchant wholesalers<sup>CAN</sup>

**4173 Computer and communications equipment and supplies merchant wholesalers<sup>CAN</sup>**

41731 Computer, computer peripheral and pre-packaged software merchant wholesalers<sup>CAN</sup>

417310 Computer, computer peripheral and pre-packaged software merchant wholesalers<sup>CAN</sup>

41732 Electronic components, navigational and communications equipment and supplies merchant wholesalers<sup>CAN</sup>

417320 Electronic components, navigational and communications equipment and supplies merchant wholesalers<sup>CAN</sup>

**4179 Other machinery, equipment and supplies merchant wholesalers<sup>CAN</sup>**

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

**418 Miscellaneous merchant wholesalers<sup>CAN</sup>****4181 Recyclable material merchant wholesalers<sup>CAN</sup>**

- 41811 Recyclable metal merchant wholesalers<sup>CAN</sup>
  - 418110 Recyclable metal merchant wholesalers<sup>CAN</sup>
- 41812 Recyclable paper and paperboard merchant wholesalers<sup>CAN</sup>
  - 418120 Recyclable paper and paperboard merchant wholesalers<sup>CAN</sup>
- 41819 Other recyclable material merchant wholesalers<sup>CAN</sup>
  - 418190 Other recyclable material merchant wholesalers<sup>CAN</sup>

**4182 Paper, paper product and disposable plastic product merchant wholesalers<sup>CAN</sup>**

- 41821 Stationery and office supplies merchant wholesalers<sup>CAN</sup>
  - 418210 Stationery and office supplies merchant wholesalers<sup>CAN</sup>
- 41822 Other paper and disposable plastic product merchant wholesalers<sup>CAN</sup>
  - 418220 Other paper and disposable plastic product merchant wholesalers<sup>CAN</sup>

**4183 Agricultural supplies merchant wholesalers<sup>CAN</sup>**

- 41831 Agricultural feed merchant wholesalers<sup>CAN</sup>
  - 418310 Agricultural feed merchant wholesalers<sup>CAN</sup>
- 41832 Seed merchant wholesalers<sup>CAN</sup>
  - 418320 Seed merchant wholesalers<sup>CAN</sup>
- 41839 Agricultural chemical and other farm supplies merchant wholesalers<sup>CAN</sup>
  - 418390 Agricultural chemical and other farm supplies merchant wholesalers<sup>CAN</sup>

**4184 Chemical (except agricultural) and allied product merchant wholesalers<sup>CAN</sup>**

- 41841 Chemical (except agricultural) and allied product merchant wholesalers<sup>CAN</sup>
  - 418410 Chemical (except agricultural) and allied product merchant wholesalers<sup>CAN</sup>

**4185 Mineral, ore and precious metal merchant wholesalers<sup>CAN</sup>**

- 41851 Mineral, ore and precious metal merchant wholesalers<sup>CAN</sup>
  - 418510 Mineral, ore and precious metal merchant wholesalers<sup>CAN</sup>

**4186 Log, wood chips, and other wood products merchant wholesalers<sup>CAN</sup>**

- 41861 Log, wood chips, and other wood products merchant wholesalers<sup>CAN</sup>
  - 418610 Log, wood chips, and other wood products merchant wholesalers<sup>CAN</sup>

**4189 Other miscellaneous merchant wholesalers<sup>CAN</sup>**

- 41893 Second-hand goods (except machinery and automotive) merchant wholesalers<sup>CAN</sup>
  - 418930 Second-hand goods (except machinery and automotive) merchant wholesalers<sup>CAN</sup>
- 41899 All other merchant wholesalers<sup>CAN</sup>

418990 All other merchant wholesalers<sup>CAN</sup>

## **419 Business-to-business electronic markets, and agents and brokers<sup>US</sup>**

### **4191 Business-to-business electronic markets, and agents and brokers<sup>US</sup>**

41911 Business-to-business electronic markets<sup>US</sup>

419110 Business-to-business electronic markets<sup>US</sup>

41912 Wholesale trade agents and brokers<sup>US</sup>

419120 Wholesale trade agents and brokers<sup>US</sup>

## **44-45 Retail trade**

### **441 Motor vehicle and parts dealers<sup>US</sup>**

#### **4411 Automobile dealers<sup>US</sup>**

44111 New car dealers<sup>US</sup>

441110 New car dealers<sup>US</sup>

44112 Used car dealers<sup>US</sup>

441120 Used car dealers<sup>US</sup>

#### **4412 Other motor vehicle dealers<sup>US</sup>**

44121 Recreational vehicle dealers<sup>US</sup>

441210 Recreational vehicle dealers<sup>US</sup>

44122 Motorcycle, boat and other motor vehicle dealers<sup>US</sup>

441220 Motorcycle, boat and other motor vehicle dealers<sup>CAN</sup>

#### **4413 Automotive parts, accessories and tire retailers<sup>US</sup>**

44133 Automotive parts and accessories retailers<sup>US</sup>

441330 Automotive parts and accessories retailers<sup>US</sup>

44134 Tire dealers<sup>US</sup>

441340 Tire dealers<sup>US</sup>

### **444 Building material and garden equipment and supplies dealers<sup>US</sup>**

#### **4441 Building material and supplies dealers<sup>US</sup>**

44411 Home centres<sup>US</sup>

444110 Home centres<sup>US</sup>

44412 Paint and wallpaper retailers<sup>US</sup>

444120 Paint and wallpaper retailers<sup>US</sup>

44414 Hardware retailers<sup>US</sup>

444140 Hardware retailers<sup>US</sup>

44418 Other building material dealers<sup>US</sup>

444180 Other building material dealers<sup>US</sup>

#### **4442 Lawn and garden equipment and supplies retailers<sup>US</sup>**

44423 Outdoor power equipment retailers<sup>US</sup>

444230 Outdoor power equipment retailers<sup>US</sup>

44424 Nursery retailers and garden centres<sup>US</sup>

444240 Nursery retailers and garden centres<sup>US</sup>

### **445 Food and beverage retailers<sup>US</sup>**

#### **4451 Grocery and convenience retailers<sup>US</sup>**

44511 Supermarkets and other grocery retailers (except Convenience retailers)<sup>US</sup>

- 445110 Supermarkets and other grocery retailers (except Convenience retailers)<sup>US</sup>
- 44513 Convenience retailers and vending machine operators<sup>US</sup>
  - 445131 Convenience retailers<sup>US</sup>
  - 445132 Vending machine operators<sup>US</sup>
- 4452 Specialty food retailers<sup>US</sup>**
  - 44523 Fruit and vegetable markets<sup>US</sup>
    - 445230 Fruit and vegetable markets<sup>US</sup>
  - 44524 Meat markets<sup>US</sup>
    - 445240 Meat markets<sup>US</sup>
  - 44525 Fish and seafood markets<sup>US</sup>
    - 445250 Fish and seafood markets<sup>US</sup>
  - 44529 Other specialty food retailers<sup>US</sup>
    - 445291 Baked goods retailers<sup>US</sup>
    - 445292 Confectionery and nut retailers<sup>US</sup>
    - 445298 All other specialty food retailers<sup>US</sup>
- 4453 Beer, wine and liquor retailers<sup>US</sup>**
  - 44532 Beer, wine and liquor retailers<sup>US</sup>
    - 445320 Beer, wine and liquor retailers<sup>US</sup>
- 449 Furniture, home furnishings, electronics and appliances retailers<sup>US</sup>**
  - 4491 Furniture, floor covering, window treatment and other home furnishings retailers<sup>US</sup>**
    - 44911 Furniture retailers<sup>US</sup>
      - 449110 Furniture retailers<sup>US</sup>
    - 44912 Floor covering, window treatment and other home furnishing retailers<sup>US</sup>
      - 449121 Floor covering retailers<sup>US</sup>
      - 449122 Window treatment retailers<sup>US</sup>
      - 449123 Print and picture frame retailers<sup>CAN</sup>
      - 449129 All other home furnishing retailers<sup>US</sup>
  - 4492 Electronics and appliances retailers<sup>US</sup>**
    - 44921 Electronics and appliances retailers<sup>US</sup>
      - 449211 Appliance, television and other electronics retailers<sup>CAN</sup>
      - 449212 Computer and software retailers<sup>CAN</sup>
      - 449213 Camera and photographic supplies retailers<sup>CAN</sup>
      - 449214 Audio and video recording retailers<sup>CAN</sup>
- 455 General merchandise retailers<sup>US</sup>**
  - 4551 Department stores<sup>US</sup>**
    - 45511 Department stores<sup>US</sup>
      - 455110 Department stores<sup>US</sup>
  - 4552 Warehouse clubs, Supercentres and other general merchandise retailers<sup>US</sup>**
    - 45521 Warehouse clubs, Supercentres and other general merchandise retailers<sup>US</sup>
      - 455211 Warehouse clubs and Supercentres<sup>US</sup>
      - 455212 Home and auto supplies retailers<sup>CAN</sup>
      - 455219 All other miscellaneous general merchandise retailers<sup>US</sup>

## **456 Health and personal care retailers<sup>US</sup>**

### **4561 Health and personal care retailers<sup>US</sup>**

- 45611 Pharmacies and drug stores<sup>US</sup>
  - 456110 Pharmacies and drug stores<sup>US</sup>
- 45612 Cosmetics, beauty supplies and perfume retailers<sup>US</sup>
  - 456120 Cosmetics, beauty supplies and perfume retailers<sup>US</sup>
- 45613 Optical goods retailers<sup>US</sup>
  - 456130 Optical goods retailers<sup>US</sup>
- 45619 Other health and personal care retailers<sup>US</sup>
  - 456191 Food (health) supplement retailers<sup>US</sup>
  - 456199 All other health and personal care retailers<sup>US</sup>

## **457 Gasoline stations and fuel vendors<sup>US</sup>**

### **4571 Gasoline stations<sup>US</sup>**

- 45711 Gasoline stations with convenience stores<sup>US</sup>
  - 457110 Gasoline stations with convenience stores<sup>US</sup>
- 45712 Other gasoline stations<sup>US</sup>
  - 457120 Other gasoline stations<sup>US</sup>

### **4572 Fuel dealers<sup>US</sup>**

- 45721 Fuel dealers<sup>US</sup>
  - 457211 Heating oil dealers<sup>CAN</sup>
  - 457212 Liquefied petroleum gas (bottled gas) dealers<sup>CAN</sup>
  - 457219 Other fuel dealers<sup>CAN</sup>

## **458 Clothing, clothing accessories, shoes, jewelry, luggage and leather goods retailers<sup>US</sup>**

### **4581 Clothing and clothing accessories retailers<sup>US</sup>**

- 45811 Clothing and clothing accessories retailers<sup>US</sup>
  - 458111 Men's clothing retailers<sup>CAN</sup>
  - 458112 Women's clothing retailers<sup>CAN</sup>
  - 458113 Children's and infants' clothing retailers<sup>CAN</sup>
  - 458114 Family clothing retailers<sup>CAN</sup>
  - 458115 Clothing accessories retailers<sup>CAN</sup>
  - 458116 Fur retailers<sup>CAN</sup>
  - 458119 All other clothing retailers<sup>CAN</sup>

### **4582 Shoe retailers<sup>US</sup>**

- 45821 Shoe retailers<sup>US</sup>
  - 458210 Shoe retailers<sup>US</sup>

### **4583 Jewellery, luggage and leather goods retailers<sup>US</sup>**

- 45831 Jewellery retailers<sup>US</sup>
  - 458310 Jewellery retailers<sup>US</sup>
- 45832 Luggage and leather goods retailers<sup>US</sup>
  - 458320 Luggage and leather goods retailers<sup>US</sup>

## **459 Sporting goods, hobby, musical instrument, book, and miscellaneous retailers<sup>US</sup>**



**4591 Sporting goods, hobby and musical instrument retailers<sup>US</sup>**

- 45911 Sporting goods retailers<sup>US</sup>
  - 459111 Golf equipment and supplies specialty retailers<sup>CAN</sup>
  - 459112 Ski equipment and supplies specialty retailers<sup>CAN</sup>
  - 459113 Cycling equipment and supplies specialty retailers<sup>CAN</sup>
  - 459119 All other sporting goods retailers<sup>CAN</sup>
- 45912 Hobby, toy and game retailers<sup>US</sup>
  - 459120 Hobby, toy and game retailers<sup>US</sup>
- 45913 Sewing, needlework and piece goods retailers<sup>US</sup>
  - 459130 Sewing, needlework and piece goods retailers<sup>US</sup>
- 45914 Musical instrument and supplies retailers<sup>US</sup>
  - 459140 Musical instrument and supplies retailers<sup>US</sup>

**4592 Book retailers and news dealers<sup>US</sup>**

- 45921 Book retailers and news dealers<sup>US</sup>
  - 459210 Book retailers and news dealers<sup>US</sup>

**4593 Florists<sup>US</sup>**

- 45931 Florists<sup>US</sup>
  - 459310 Florists<sup>US</sup>

**4594 Office supplies, stationery and gift retailers<sup>US</sup>**

- 45941 Office supplies and stationery retailers<sup>US</sup>
  - 459410 Office supplies and stationery retailers<sup>US</sup>
- 45942 Gift, novelty and souvenir retailers<sup>US</sup>
  - 459420 Gift, novelty and souvenir retailers<sup>US</sup>

**4595 Used merchandise retailers<sup>US</sup>**

- 45951 Used merchandise retailers<sup>US</sup>
  - 459510 Used merchandise retailers<sup>US</sup>

**4599 Other miscellaneous store retailers<sup>US</sup>**

- 45991 Pet and pet supplies retailers<sup>US</sup>
  - 459910 Pet and pet supplies retailers<sup>US</sup>
- 45992 Art dealers<sup>US</sup>
  - 459920 Art dealers<sup>US</sup>
- 45993 Manufactured (mobile) home dealers<sup>US</sup>
  - 459930 Manufactured (mobile) home dealers<sup>US</sup>
- 45999 All other miscellaneous retailers<sup>US</sup>
  - 459992 Beer and wine-making supplies retailers<sup>CAN</sup>
  - 459993 Cannabis retailers<sup>CAN</sup>
  - 459999 All other miscellaneous retailers (except beer and wine-making supplies retailers)<sup>CAN</sup>

**48-49 Transportation and warehousing****481 Air transportation****4811 Scheduled air transportation**

- 48111 Scheduled air transportation
  - 481110 Scheduled air transportation<sup>CAN</sup>

## **4812 Non-scheduled air transportation**

- 48121 Non-scheduled air transportation
  - 481214 Non-scheduled chartered air transportation<sup>CAN</sup>
  - 481215 Non-scheduled specialty flying services<sup>CAN</sup>

## **482 Rail transportation**

### **4821 Rail transportation**

- 48211 Rail transportation
  - 482112 Short-haul freight rail transportation<sup>US</sup>
  - 482113 Mainline freight rail transportation<sup>CAN</sup>
  - 482114 Passenger rail transportation<sup>CAN</sup>

## **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)<sup>CAN</sup>
  - 483116 Deep sea, coastal and Great Lakes water transportation by ferries<sup>CAN</sup>

### **4832 Inland water transportation**

- 48321 Inland water transportation
  - 483213 Inland water transportation (except by ferries)<sup>CAN</sup>
  - 483214 Inland water transportation by ferries<sup>CAN</sup>

## **484 Truck transportation**

### **4841 General freight trucking**

- 48411 General freight trucking, local
  - 484110 General freight trucking, local<sup>US</sup>
- 48412 General freight trucking, long distance
  - 484121 General freight trucking, long distance, truck-load (single shipper)<sup>US</sup>
  - 484122 General freight trucking, long distance, less than truck-load (multiple shippers)<sup>US</sup>

### **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<sup>CAN</sup>
  - 484222 Dry bulk materials trucking, local<sup>CAN</sup>
  - 484223 Forest products trucking, local<sup>CAN</sup>
  - 484229 Other specialized freight (except used goods) trucking, local<sup>CAN</sup>
- 48423 Specialized freight (except used goods) trucking, long distance
  - 484231 Bulk liquids trucking, long distance<sup>CAN</sup>
  - 484232 Dry bulk materials trucking, long distance<sup>CAN</sup>
  - 484233 Forest products trucking, long distance<sup>CAN</sup>
  - 484239 Other specialized freight (except used goods) trucking, long distance<sup>CAN</sup>

## **485 Transit and ground passenger transportation**

### **4851 Urban transit systems**

- 48511 Urban transit systems

485110 Urban transit systems<sup>CAN</sup>

**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<sup>US</sup>

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<sup>CAN</sup>

**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<sup>US</sup>
- 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<sup>CAN</sup>
  - 488332 Ship piloting services<sup>CAN</sup>
  - 488339 Other navigational services to shipping<sup>CAN</sup>
- 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<sup>US</sup>

**4885 Freight transportation arrangement**

- 48851 Freight transportation arrangement
  - 488511 Marine shipping agencies<sup>CAN</sup>
  - 488519 Other freight transportation arrangement<sup>CAN</sup>

**4889 Other support activities for transportation**

- 48899 Other support activities for transportation
  - 488990 Other support activities for transportation<sup>MEX</sup>

**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<sup>US</sup>

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**

### **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<sup>US</sup>

51212 Motion picture and video distribution

512120 Motion picture and video distribution

51213 Motion picture and video exhibition

512130 Motion picture and video exhibition<sup>MEX</sup>

51219 Post-production and other motion picture and video industries

512190 Post-production and other motion picture and video industries<sup>MEX</sup>

#### **5122 Sound recording industries**

51223 Music publishers

512230 Music publishers<sup>CAN</sup>

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

### **513 Publishing industries**

#### **5131 Newspaper, periodical, book and directory publishers**

51311 Newspaper publishers

513110 Newspaper publishers<sup>US</sup>

51312 Periodical publishers

513120 Periodical publishers<sup>US</sup>

51313 Book publishers

513130 Book publishers<sup>US</sup>

51314 Directory and mailing list publishers

513140 Directory and mailing list publishers<sup>US</sup>

51319 Other publishers

513190 Other publishers<sup>CAN</sup>

**5132 Software publishers**

51321 Software publishers

513211 Software publishers (except video game publishers)<sup>CAN</sup>

513212 Video game publishers<sup>CAN</sup>

**516 Broadcasting and content providers**

**5161 Radio and television broadcasting stations**

51611 Radio broadcasting stations

516110 Radio broadcasting stations

51612 Television broadcasting stations

516120 Television broadcasting stations

**5162 Media streaming distribution services, and other media networks and content providers**

51621 Media streaming distribution services, and other media networks and content providers

516211 Pay and specialty television<sup>CAN</sup>

516212 Media streaming distribution services<sup>CAN</sup>

516219 Other media content providers<sup>CAN</sup>

**517 Telecommunications**

**5173 Wired and wireless telecommunications carriers(except satellite)<sup>CAN</sup>**

51731 Wired and wireless telecommunications carriers (except satellite)<sup>CAN</sup>

517310 Wired and wireless telecommunications carriers (except satellite)<sup>CAN</sup>

**5174 Satellite telecommunications**

51741 Satellite telecommunications

517410 Satellite telecommunications

**5179 Other telecommunications<sup>CAN</sup>**

51791 Other telecommunications<sup>CAN</sup>

517911 Telecommunications resellers<sup>CAN</sup>

517919 All other telecommunications<sup>CAN</sup>

**518 Computing infrastructure providers, data processing, web hosting, and related services**

**5182 Computing infrastructure providers, data processing, web hosting, and related services**

51821 Computing infrastructure providers, data processing, web hosting, and related services

518210 Computing infrastructure providers, data processing, web hosting, and related services

**519 Web search portals, libraries, archives, and all other information services**

**5192 Web search portals, libraries and archives, and all other information services**

51921 Libraries and archives

519211 Libraries<sup>CAN</sup>

519212 Archives<sup>CAN</sup>

51929 Web search portals and all other information services

519290 Web search portals and 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<sup>US</sup>**52211 Banking<sup>CAN</sup>522111 Personal and commercial banking industry<sup>CAN</sup>522112 Corporate and institutional banking industry<sup>CAN</sup>52213 Credit unions<sup>US</sup>522130 Credit unions<sup>US</sup>52219 Other depository credit intermediation<sup>US</sup>522190 Other depository credit intermediation<sup>US</sup>**5222 Non-depository credit intermediation<sup>US</sup>**52221 Credit card issuing<sup>US</sup>522210 Credit card issuing<sup>US</sup>52222 Sales financing<sup>US</sup>522220 Sales financing<sup>US</sup>52229 Other non-depository credit intermediation<sup>US</sup>522291 Consumer lending<sup>US</sup>522299 All other non-depository credit intermediation<sup>CAN</sup>**5223 Activities related to credit intermediation<sup>US</sup>**52231 Mortgage and non-mortgage loan brokers<sup>US</sup>522310 Mortgage and non-mortgage loan brokers<sup>US</sup>52232 Financial transactions processing, reserve and clearing house activities<sup>US</sup>522321 Central credit unions<sup>CAN</sup>522329 Other financial transactions processing and clearing house activities<sup>CAN</sup>52239 Other activities related to credit intermediation<sup>US</sup>522390 Other activities related to credit intermediation<sup>US</sup>**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<sup>US</sup>523110 Investment banking and securities dealing<sup>US</sup>52312 Securities brokerage<sup>US</sup>523120 Securities brokerage<sup>US</sup>52313 Commodity contracts dealing<sup>US</sup>523130 Commodity contracts dealing<sup>US</sup>52314 Commodity contracts brokerage<sup>US</sup>523140 Commodity contracts brokerage<sup>US</sup>**5232 Securities and commodity exchanges**

52321 Securities and commodity exchanges

523210 Securities and commodity exchanges

**5239 Other financial investment activities**

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

## **524 Insurance carriers and related activities**

### **5241 Insurance carriers**

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

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

- 52421 Insurance agencies and brokerages<sup>US</sup>
  - 524210 Insurance agencies and brokerages<sup>US</sup>
- 52429 Other insurance related activities<sup>US</sup>
  - 524291 Claims adjusters<sup>US</sup>
  - 524299 All other insurance related activities<sup>CAN</sup>

## **526 Funds and other financial vehicles<sup>CAN</sup>**

### **5261 Pension funds<sup>CAN</sup>**

- 52611 Pension funds<sup>CAN</sup>
  - 526111 Trusteed pension funds<sup>CAN</sup>
  - 526112 Non-trusteed pension funds<sup>CAN</sup>

### **5269 Other funds and financial vehicles<sup>CAN</sup>**

- 52691 Open-end investment funds<sup>CAN</sup>
  - 526911 Equity funds - Canadian<sup>CAN</sup>
  - 526912 Equity funds - foreign<sup>CAN</sup>



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

## **53 Real estate and rental and leasing**

### **531 Real estate**

#### **5311 Lessors of real estate**

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

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

- 53121 Offices of real estate agents and brokers
  - 531211 Real estate agents<sup>CAN</sup>
  - 531212 Offices of real estate brokers<sup>CAN</sup>

#### **5313 Activities related to real estate**

- 53131 Real estate property managers<sup>US</sup>
  - 531310 Real estate property managers<sup>CAN</sup>
- 53132 Offices of real estate appraisers<sup>US</sup>
  - 531320 Offices of real estate appraisers<sup>US</sup>
- 53139 Other activities related to real estate<sup>US</sup>
  - 531390 Other activities related to real estate<sup>US</sup>

### **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>

**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
- 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 Corporate, regional and subsidiary management offices and companies<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

## **562 Waste management and remediation services**

### **5621 Waste collection<sup>US</sup>**

- 56211 Waste collection<sup>US</sup>
  - 562110 Waste collection<sup>CAN</sup>

### **5622 Waste treatment and disposal<sup>US</sup>**

- 56221 Waste treatment and disposal<sup>US</sup>
  - 562210 Waste treatment and disposal<sup>CAN</sup>

### **5629 Remediation and other waste management services<sup>US</sup>**

- 56291 Remediation services<sup>US</sup>
  - 562910 Remediation services<sup>US</sup>
- 56292 Material recovery facilities<sup>US</sup>
  - 562920 Material recovery facilities<sup>US</sup>
- 56299 All other waste management services<sup>US</sup>
  - 562990 All other waste management services<sup>CAN</sup>

## **61 Educational services**

### **611 Educational services**

#### **6111 Elementary and secondary schools**

- 61111 Elementary and secondary schools<sup>US</sup>
  - 611110 Elementary and secondary schools<sup>US</sup>

#### **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<sup>US</sup>

#### **6113 Universities**

- 61131 Universities
  - 611310 Universities<sup>US</sup>

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

- 61141 Business and secretarial schools
  - 611410 Business and secretarial schools<sup>US</sup>
- 61142 Computer training
  - 611420 Computer training<sup>US</sup>
- 61143 Professional and management development training
  - 611430 Professional and management development training<sup>US</sup>

#### **6115 Technical and trade schools**

- 61151 Technical and trade schools
  - 611510 Technical and trade schools<sup>CAN</sup>

#### **6116 Other schools and instruction**

- 61161 Fine arts schools
  - 611610 Fine arts schools<sup>US</sup>
- 61162 Athletic instruction
  - 611620 Athletic instruction<sup>US</sup>
- 61163 Language schools
  - 611630 Language schools<sup>US</sup>
- 61169 All other schools and instruction
  - 611690 All other schools and instruction<sup>CAN</sup>

### **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<sup>CAN</sup>

#### **6212 Offices of dentists**

- 62121 Offices of dentists
  - 621210 Offices of dentists<sup>US</sup>

#### **6213 Offices of other health practitioners**

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

#### **6214 Out-patient care centres**

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

#### **6215 Medical and diagnostic laboratories**

- 62151 Medical and diagnostic laboratories
  - 621510 Medical and diagnostic laboratories<sup>CAN</sup>

#### **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<sup>CAN</sup>

621912 Air ambulance services<sup>CAN</sup>

62199 All other ambulatory health care services

621990 All other ambulatory health care services<sup>CAN</sup>

**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 use hospitals**

62221 Psychiatric and substance use hospitals

622210 Psychiatric and substance use hospitals<sup>US</sup>

**6223 Specialty hospitals (except psychiatric and substance use)**

62231 Specialty hospitals (except psychiatric and substance use)

622310 Specialty (except psychiatric and substance use) 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 facilities for persons with an intellectual or developmental disability, a mental health or substance use condition**

62321 Residential facilities for persons with a developmental disability

623210 Residential facilities for persons with a developmental disability<sup>US</sup>

62322 Residential facilities for persons with a mental health or substance use condition

623221 Residential facilities for persons with a mental health or substance use condition<sup>CAN</sup>

623222 Homes for persons with a psychiatric disability<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 victims and survivors of abuse and domestic violence<sup>CAN</sup>

623992 Homes for children with a mental health condition or disability<sup>CAN</sup>

623993 Homes for persons with a physical disability<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 a disability

624120 Services for the elderly and persons with a disability<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

624220 Community housing services<sup>CAN</sup>

62423 Emergency and other relief services

624230 Emergency and other relief services<sup>US</sup>

### **6243 Vocational rehabilitation services**

62431 Vocational rehabilitation services

624310 Vocational rehabilitation services<sup>US</sup>

### **6244 Child day-care services**

62441 Child day-care services

624410 Child day-care services<sup>US</sup>

## **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<sup>CAN</sup>

711112 Musical theatre and opera companies<sup>CAN</sup>

71112 Dance companies

711120 Dance companies<sup>US</sup>

71113 Musical groups and artists

711130 Musical groups and artists<sup>US</sup>

71119 Other performing arts companies

711190 Other performing arts companies<sup>US</sup>

#### **7112 Spectator sports**

71121 Spectator sports

711213 Horse race tracks<sup>CAN</sup>

711214 Other racing facilities and related activities<sup>CAN</sup>

711215 Independent athletes performing before a paying audience<sup>CAN</sup>

711217 Sports teams and clubs performing before a paying audience<sup>CAN</sup>

#### **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<sup>CAN</sup>

711319 Sports stadiums and other presenters with facilities<sup>CAN</sup>

71132 Promoters (presenters) of performing arts, sports and similar events without facilities

711321 Performing arts promoters (presenters) without facilities<sup>CAN</sup>

711322 Festivals without facilities<sup>CAN</sup>

711329 Sports presenters and other presenters without facilities<sup>CAN</sup>

### **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<sup>CAN</sup>

711412 Sports agents and managers<sup>CAN</sup>

### **7115 Independent artists, writers and performers**

71151 Independent artists, writers and performers

711511 Independent visual artists and artisans<sup>CAN</sup>

711512 Independent actors, comedians and performers<sup>CAN</sup>

711513 Independent writers and authors<sup>CAN</sup>

## **712 Heritage institutions**

### **7121 Heritage institutions**

71211 Museums

712111 Non-commercial art museums and galleries<sup>CAN</sup>

712115 History and science museums<sup>CAN</sup>

712119 Other museums<sup>CAN</sup>

71212 Historic and heritage sites

712120 Historic and heritage sites

71213 Zoos and botanical gardens

712130 Zoos and botanical gardens<sup>US</sup>

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<sup>US</sup>

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<sup>MEX</sup>

713299 All other gambling industries<sup>MEX</sup>

### **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<sup>US</sup>

71395 Bowling centres

713950 Bowling centres

71399 Other amusement and recreation industries

713991 Sports clubs, teams and leagues performing before a non-paying audience<sup>CAN</sup>

713992 Other sport facilities<sup>CAN</sup>

713999 All other amusement and recreation industries<sup>CAN</sup>

## **72 Accommodation and food services**

### **721 Accommodation services**

#### **7211 Traveller accommodation**

72111 Hotels (except casino hotels) and motels

721111 Hotels<sup>CAN</sup>

721112 Motor hotels<sup>CAN</sup>

721113 Resorts<sup>CAN</sup>

721114 Motels<sup>CAN</sup>

72112 Casino hotels

721120 Casino hotels

72119 Other traveller accommodation

721191 Bed and breakfast<sup>US</sup>

721192 Housekeeping cottages and cabins<sup>CAN</sup>

721198 All other traveller accommodation<sup>CAN</sup>

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

72121 Recreational vehicle (RV) parks and recreational camps

721211 Recreational vehicle (RV) parks and campgrounds<sup>US</sup>

721212 Hunting and fishing camps<sup>CAN</sup>

721213 Recreational (except hunting and fishing) and vacation camps<sup>CAN</sup>

#### **7213 Rooming and boarding houses**

72131 Rooming and boarding houses

721310 Rooming and boarding houses<sup>US</sup>

## **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)<sup>US</sup>

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

72251 Full-service restaurants and limited-service eating places

722511 Full-service restaurants<sup>US</sup>

722512 Limited-service eating places<sup>CAN</sup>

## **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<sup>US</sup>

811113 Specialized automotive repair<sup>US</sup>

81112 Automotive body, paint, interior and glass repair

811121 Automotive body, paint and interior repair and maintenance<sup>US</sup>

811122 Automotive glass replacement shops<sup>US</sup>

81119 Other automotive repair and maintenance

811192 Car washes<sup>US</sup>

811199 All other automotive repair and maintenance<sup>CAN</sup>

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

81121 Electronic and precision equipment repair and maintenance

811210 Electronic and precision equipment repair and maintenance<sup>CAN</sup>

#### **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<sup>US</sup>

#### **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<sup>US</sup>

811412 Appliance repair and maintenance<sup>US</sup>

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<sup>US</sup>

### **812 Personal and laundry services**

#### **8121 Personal care services<sup>US</sup>**

81211 Hair care and esthetic services<sup>US</sup>

812114 Barber shops<sup>CAN</sup>

812115 Beauty salons<sup>CAN</sup>

812116 Unisex hair salons<sup>CAN</sup>

81219 Other personal care services<sup>US</sup>

812190 Other personal care services<sup>CAN</sup>

#### **8122 Funeral services<sup>US</sup>**

81221 Funeral homes<sup>US</sup>

812210 Funeral homes<sup>US</sup>

81222 Cemeteries and crematoria<sup>US</sup>

812220 Cemeteries and crematoria<sup>US</sup>

**8123 Dry cleaning and laundry services<sup>US</sup>**

81231 Coin-operated laundries and dry cleaners<sup>US</sup>

812310 Coin-operated laundries and dry cleaners<sup>US</sup>

81232 Dry cleaning and laundry services (except coin-operated)<sup>US</sup>

812320 Dry cleaning and laundry services (except coin-operated)<sup>US</sup>

81233 Linen and uniform supply<sup>US</sup>

812330 Linen and uniform supply<sup>CAN</sup>

**8129 Other personal services<sup>US</sup>**

81291 Pet care (except veterinary) services<sup>US</sup>

812910 Pet care (except veterinary) services<sup>US</sup>

81292 Photo finishing services<sup>US</sup>

812921 Photo finishing laboratories (except one-hour)<sup>US</sup>

812922 One-hour photo finishing<sup>US</sup>

81293 Parking lots and garages<sup>US</sup>

812930 Parking lots and garages<sup>US</sup>

81299 All other personal services<sup>US</sup>

812990 All other personal services<sup>US</sup>

**813 Religious, grant-making, civic, and professional and similar organizations**

**8131 Religious organizations<sup>US</sup>**

81311 Religious organizations<sup>US</sup>

813110 Religious organizations<sup>US</sup>

**8132 Grant-making and giving services<sup>US</sup>**

81321 Grant-making and giving services<sup>US</sup>

813210 Grant-making and giving services<sup>CAN</sup>

**8133 Social advocacy organizations<sup>US</sup>**

81331 Social advocacy organizations<sup>US</sup>

813310 Social advocacy organizations<sup>CAN</sup>

**8134 Civic and social organizations<sup>US</sup>**

81341 Civic and social organizations<sup>US</sup>

813410 Civic and social organizations<sup>US</sup>

**8139 Business, professional, labour and other membership organizations<sup>US</sup>**

81391 Business associations<sup>US</sup>

813910 Business associations<sup>US</sup>

81392 Professional organizations<sup>US</sup>

813920 Professional organizations<sup>US</sup>

81393 Labour organizations<sup>US</sup>

813930 Labour organizations<sup>US</sup>

81394 Political organizations<sup>US</sup>

813940 Political organizations<sup>US</sup>

81399 Other membership organizations<sup>US</sup>

813990 Other membership organizations<sup>US</sup>

**814 Private households**

**8141 Private households**

81411 Private households

814110 Private households

**91 Public administration**

**911 Federal government public administration<sup>CAN</sup>**

**9111 Defence services<sup>CAN</sup>**

91111 Defence services<sup>CAN</sup>

911110 Defence services<sup>CAN</sup>

**9112 Federal protective services<sup>CAN</sup>**

91121 Federal courts of law<sup>CAN</sup>

911210 Federal courts of law<sup>CAN</sup>

91122 Federal correctional services<sup>CAN</sup>

911220 Federal correctional services<sup>CAN</sup>

91123 Federal police services<sup>CAN</sup>

911230 Federal police services<sup>CAN</sup>

91124 Federal regulatory services<sup>CAN</sup>

911240 Federal regulatory services<sup>CAN</sup>

91129 Other federal protective services<sup>CAN</sup>

911290 Other federal protective services<sup>CAN</sup>

**9113 Federal labour, employment and immigration services<sup>CAN</sup>**

91131 Federal labour and employment services<sup>CAN</sup>

911310 Federal labour and employment services<sup>CAN</sup>

91132 Immigration services<sup>CAN</sup>

911320 Immigration services<sup>CAN</sup>

91139 Other federal labour, employment and immigration services<sup>CAN</sup>

911390 Other federal labour, employment and immigration services<sup>CAN</sup>

**9114 Foreign affairs and international assistance<sup>CAN</sup>**

91141 Foreign affairs<sup>CAN</sup>

911410 Foreign affairs<sup>CAN</sup>

91142 International assistance<sup>CAN</sup>

911420 International assistance<sup>CAN</sup>

**9119 Other federal government public administration<sup>CAN</sup>**

91191 Other federal government public administration<sup>CAN</sup>

911910 Other federal government public administration<sup>CAN</sup>

**912 Provincial and territorial public administration<sup>CAN</sup>**

**9121 Provincial protective services<sup>CAN</sup>**

91211 Provincial courts of law<sup>CAN</sup>

912110 Provincial courts of law<sup>CAN</sup>

91212 Provincial correctional services<sup>CAN</sup>

912120 Provincial correctional services<sup>CAN</sup>

91213 Provincial police services<sup>CAN</sup>

912130 Provincial police services<sup>CAN</sup>

91214 Provincial fire-fighting services<sup>CAN</sup>

912140 Provincial fire-fighting services<sup>CAN</sup>

91215 Provincial regulatory services<sup>CAN</sup>

912150 Provincial regulatory services<sup>CAN</sup>

91219 Other provincial protective services<sup>CAN</sup>

912190 Other provincial protective services<sup>CAN</sup>

**9122 Provincial labour and employment services<sup>CAN</sup>**

91221 Provincial labour and employment services<sup>CAN</sup>

912210 Provincial labour and employment services<sup>CAN</sup>

**9129 Other provincial and territorial public administration<sup>CAN</sup>**

91291 Other provincial and territorial public administration<sup>CAN</sup>

912910 Other provincial and territorial public administration<sup>CAN</sup>

**913 Local, municipal and regional public administration<sup>CAN</sup>**

**9131 Municipal protective services<sup>CAN</sup>**

91311 Municipal courts of law<sup>CAN</sup>

913110 Municipal courts of law<sup>CAN</sup>

91312 Municipal correctional services<sup>CAN</sup>

913120 Municipal correctional services<sup>CAN</sup>

91313 Municipal police services<sup>CAN</sup>

913130 Municipal police services<sup>CAN</sup>

91314 Municipal fire-fighting services<sup>CAN</sup>

913140 Municipal fire-fighting services<sup>CAN</sup>

91315 Municipal regulatory services<sup>CAN</sup>

913150 Municipal regulatory services<sup>CAN</sup>

91319 Other municipal protective services<sup>CAN</sup>

913190 Other municipal protective services<sup>CAN</sup>

**9139 Other local, municipal and regional public administration<sup>CAN</sup>**

91391 Other local, municipal and regional public administration<sup>CAN</sup>

913910 Other local, municipal and regional public administration<sup>CAN</sup>

**914 Indigenous public administration<sup>CAN</sup>**

**9141 Indigenous public administration<sup>CAN</sup>**

91411 Indigenous public administration<sup>CAN</sup>

914111 First Nations public administration<sup>CAN</sup>

914112 Métis public administration<sup>CAN</sup>

914113 Inuit public administration<sup>CAN</sup>

**919 International and other extra-territorial public administration<sup>CAN</sup>**

**9191 International and other extra-territorial public administration<sup>CAN</sup>**

91911 International and other extra-territorial public administration<sup>CAN</sup>

919110 International and other extra-territorial public administration<sup>CAN</sup>

## Classification descriptions

### 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 50 percent or more of the establishment's agricultural production consists of crops. Establishments with 50 percent or more crop production and with no one product or family of products accounting for 50 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)

**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<sup>US</sup>**

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<sup>US</sup>**

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<sup>CAN</sup>**

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

*Inclusion(s)*

- growing a combination of oilseeds and grains

**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.

*Illustrative example(s)*

- cantaloupe, 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)

*Inclusion(s)*

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

**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.

**11141 Food crops grown under cover**

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

**111411 Mushroom production<sup>US</sup>**

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

**111412 Cannabis grown under cover<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in growing cannabis under glass or protective cover.

*Illustrative example(s)*

- cannabis grown hydroponically
- cannabis grown in climate controlled pods
- cannabis grown under cover
- cannabis seeds and seedlings grown under cover
- harvesting, trimming, curing and drying cannabis grown under cover
- processing for primary markets cannabis grown under cover

*Exclusion(s)*

- cannabis grown in open fields (See 111995 Cannabis grown in open fields)
- hemp growing (See 111999 All other miscellaneous crop farming)

**111419 Other food crops grown under cover<sup>US</sup>**

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)*

- cannabis grown under cover (See 111412 Cannabis grown under cover)
- 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 444240 Nursery retailers and garden centres)

### **111421 Nursery and tree production<sup>US</sup>**

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 444240 Nursery retailers and garden centres)

### **111422 Floriculture production<sup>US</sup>**

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 seed production
- flower, plant and bulb growing, greenhouse

#### *Exclusion(s)*

- retailing floriculture products primarily purchased from others (See 444240 Nursery retailers 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, sugar beets, 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.

**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, sugar beets, 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 (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.

*Illustrative example(s)*

- maple syrup production
- 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)

*Inclusion(s)*

- producing maple products in plants

**111995 Cannabis grown in open fields<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in growing cannabis in open fields.

*Illustrative example(s)*

- cannabis grown in open fields
- cannabis seeds and seedling growing in open fields
- harvesting, trimming, curing and drying cannabis grown in open fields

*Exclusion(s)*

- cannabis grown under cover (See 111412 Cannabis grown under cover)
- hemp growing (See 111999 All other miscellaneous crop farming)

**111999 All other miscellaneous crop farming<sup>CAN</sup>**

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

*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)

*Inclusion(s)*

- general crop farming or combination crop farming (except combination fruit and vegetable 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 50 percent or more of the establishment's agricultural production consists of animal production or aquaculture. Establishments with 50 percent or more animal production or aquaculture and with no one product or family of products accounting for 50 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<sup>CAN</sup>**

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

*Illustrative example(s)*

- beef farming
- dairy heifer replacement production

*Exclusion(s)*

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

*Inclusion(s)*

- raising of cattle for dairy herd replacements

**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)

**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.

**112310 Chicken egg production<sup>US</sup>**

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<sup>CAN</sup>

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<sup>CAN</sup>

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<sup>US</sup>**

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

**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.

*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)

*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

**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.

**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

**112999 All other miscellaneous animal production<sup>CAN</sup>**

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.

### 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.

#### *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)

#### *Inclusion(s)*

- cutting and transporting timber on an own-account basis

### 113312 Contract logging<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 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)

#### *Inclusion(s)*

- cutting and transporting timber on a fee or contract basis

### 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)

### 114113 Salt water fishing<sup>CAN</sup>

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<sup>CAN</sup>

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)

## 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.

#### **115210 Support activities for animal production**

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

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

- animal pedigree service
- artificial insemination services, animal specialties and livestock
- breeding services for livestock
- cattle registration service
- farriers (horseshoeing)
- hoof trimming
- 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)

##### *Inclusion(s)*

- support activities related to raising companion animals

## **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.

### 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. This subsector includes the production of oil, the mining and extraction of oil from oil shale and oil sands, and the production of gas and hydrocarbon liquids, through gasification, liquefaction and pyrolysis of coal at the mine site.

#### 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. This subsector includes the production of oil, the mining and extraction of oil from oil shale and oil sands, and the production of gas and hydrocarbon liquids, through gasification, liquefaction and pyrolysis of coal at the mine site.

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

This 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.

##### *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)

*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

### **21114 Oil sands extraction<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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)

**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**

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.

*Illustrative example(s)*

- iron agglomerate and pellet production
- iron ore dressing (beneficiation) plants
- magnoferrite 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)

*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

## **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<sup>CAN</sup>**

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

## **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<sup>US</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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

#### *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)

#### *Inclusion(s)*

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



## 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, ilmenite 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<sup>US</sup>

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, roscelite) 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

#### *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.

#### *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)

#### *Inclusion(s)*

- grinding or pulverizing of limestone

### 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.

#### *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)

*Inclusion(s)*

- mining or quarrying slate

### **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.

*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)

*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

**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)

**212392 Diamond mining<sup>CAN</sup>**

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

**212393 Salt mining<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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

**212398 All other non-metallic mineral mining and quarrying<sup>CAN</sup>**

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)

### 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.

#### *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)

*Inclusion(s)*

- salt water impounding in connection with petroleum products

**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.

*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)

*Inclusion(s)*

- exploration for minerals often accomplished using purchased services of specialty businesses such as contract drilling services to obtain core samples

## 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<sup>US</sup>

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<sup>US</sup>

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 (See 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<sup>US</sup>

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<sup>US</sup>

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.

##### 221113 Nuclear electric power generation<sup>US</sup>

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<sup>US</sup>

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<sup>US</sup>**

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<sup>US</sup>**

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.

*Illustrative example(s)*

- electric power control (e.g., arranging transmission between utilities)
- transmission of electric power

*Inclusion(s)*

- transmission lines and the transformer stations that are integral to transmission

**221122 Electric power distribution<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in the distribution of electric power to the individual user or consumer.

*Illustrative example(s)*

- electric car charging stations

*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<sup>US</sup>**

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.

**22121 Natural gas distribution<sup>US</sup>**

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<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in the distribution of natural or synthetic gas to the ultimate consumers through a system of mains.

*Illustrative example(s)*

- distribution and sale of natural gas to the user through mains

*Inclusion(s)*

- gas marketers or brokers that arrange the sale of natural gas over distribution systems operated by others

## **2213 Water, sewage and other systems<sup>US</sup>**

This industry group comprises establishments primarily engaged in operating water, sewage and related systems.

### **22131 Water supply and irrigation systems<sup>US</sup>**

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<sup>US</sup>**

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<sup>US</sup>**

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<sup>US</sup>**

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)

### **22133 Steam and air-conditioning supply<sup>US</sup>**

This industry comprises establishments primarily engaged in the production or distribution of steam and heated or cooled air.

#### **221330 Steam and air-conditioning supply<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in the production or distribution of steam and heated or cooled air.

*Illustrative example(s)*

- 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 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 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 themselves, some types of specialized establishments involved in road building and civil engineering are classified in subsector 237 Heavy and civil engineering construction.

Subsector 238, Specialty trade contractors, comprises establishments engaged in trade activities generally needed in the construction of buildings and structures, such as masonry, painting, or electrical work. Specialty trade contractors usually work under contract to another construction establishment but, especially in renovation and repair construction, they may contract directly with the owner of the property.

A significant amount of construction work is performed by enterprises that are primarily engaged in some business other than construction, for these enterprises' own use, using employees and equipment of the enterprise. This activity is not included in the construction sector unless the construction work performed is the primary activity of a separate establishment of the enterprise. However, if separate establishments do exist, they are classified in the construction sector.

*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 (See 31-33 Manufacturing)
- operating highways, streets and bridges (See 48-49 Transportation and warehousing)
- 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, panelized, 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)

**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).

*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)

*Inclusion(s)*

- construction of selected additional structures, whose production processes are similar to those for industrial buildings

**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.

### **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.

#### *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)

#### *Inclusion(s)*

- on-site assembly of modular or prefabricated commercial and institutional buildings

### **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.

**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.

*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)

*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

**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.

*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)

*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

**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<sup>US</sup>**

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.

*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)



*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

**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.

**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<sup>US</sup>**

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<sup>US</sup>**

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.

##### *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)

##### *Inclusion(s)*

- specialized trade activities related to highway, street, and bridge construction

### **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<sup>US</sup>

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.

### *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)

### *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

## 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 (See 44-45 Retail trade)
- 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.

#### **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.

*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)

*Inclusion(s)*

- performing grout and shotcrete work

### **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.

### **238130 Framing contractors<sup>US</sup>**

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<sup>US</sup>**

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<sup>US</sup>**

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<sup>US</sup>**

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.

#### **238150 Glass and glazing contractors<sup>US</sup>**

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<sup>US</sup>**

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<sup>US</sup>**

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.

*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)

*Inclusion(s)*

- treating roofs and installing skylights

**23817 Siding contractors<sup>US</sup>**

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.

**238170 Siding contractors<sup>US</sup>**

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). The work performed may include new work, additions, alterations, maintenance, and repairs.

*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)

*Inclusion(s)*

- installing eavestroughs, gutters and downspouts

**23819 Other foundation, structure and building exterior contractors<sup>US</sup>**

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<sup>US</sup>**

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)

## **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<sup>CAN</sup>

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<sup>CAN</sup>

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 (See 31-33 Manufacturing)
- 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.

#### **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.

*Illustrative example(s)*

- drywall installation, including the hanging of drywall, sheetrock, plasterboard, gypsum wallboard and subsequent finishing
- fireproof flooring construction, contractors
- 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)

*Inclusion(s)*

- applying plain or ornamental plaster, and installation of lath to receive plaster

#### **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.

### *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)

### *Inclusion(s)*

- paint or paper stripping and sandblasting when it is an incidental part of surface preparation by paint and wall covering 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 449121 Floor covering retailers)

## 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)

**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)

## **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.

#### **238990 All other specialty trade contractors<sup>US</sup>**

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)

## 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.

Units that completely outsource the transformation process but own the input materials are classified to the manufacturing sector. Units 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.

### 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 311619 Other animal slaughtering)

#### 311111 Dog and cat food manufacturing<sup>US</sup>

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 311619 Other animal slaughtering)
- slaughtering poultry for dog and cat food (See 311615 Poultry slaughtering and processing)

**311119 Other animal food manufacturing<sup>US</sup>**

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)

**311211 Flour milling<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in grinding grains, fruits or vegetables, except rice.



*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)

*Inclusion(s)*

- integrated mills which grind and process grain

**311214 Rice milling and malt manufacturing<sup>CAN</sup>**

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 311617 Hog slaughtering)
- 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<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in wet-milling corn and other vegetables.

*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)

*Inclusion(s)*

- starch manufacturing

**311224 Oilseed processing<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in crushing oilseeds and tree nuts and extracting oils.

*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)

*Inclusion(s)*

- edible and inedible oilseed products

**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.

*Illustrative example(s)*

- blending purchased fats and oils
- butter substitutes made from purchased oils
- cooking oil, made from purchased fats and oils
- hydrogenating purchased oils
- margarine (including imitation), made from purchased fats and oils
- non-dairy butter made from purchased 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 produced in slaughtering plants (See 311617 Hog 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 311617 Hog slaughtering)
- manufacturing vegetable fats and oils by crushing oilseeds (See 311224 Oilseed processing)
- processing marine fats and oils (See 311710 Seafood product preparation and packaging)
- tallow produced in slaughtering plants (See 311616 Beef cattle slaughtering)

*Inclusion(s)*

- edible and inedible animal and vegetable fat and oil products

### **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)

**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<sup>CAN</sup>**

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 beef products (See 311616 Beef cattle slaughtering)
- 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 pork products (See 311617 Hog slaughtering)
- manufacturing frozen seafood products (See 311710 Seafood product preparation and packaging)

## 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.

#### *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)

#### *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

## 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.

*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)

*Inclusion(s)*

- substitute milk products 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.

*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, margarine-butter blends and butter substitutes (See 311225 Fat and oil refining and blending)

*Inclusion(s)*

- substitute butter, cheese, and dry and condensed dairy products manufacturing

**31152 Ice cream and frozen dessert manufacturing**

This industry comprises establishments primarily engaged in manufacturing ice cream and other frozen desserts.

**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 beef cattle, hogs, poultry and other animals; 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)

**311614 Rendering and meat processing from carcasses<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in rendering animal fat, bones and meat scraps; or preparing meat and meat by-products from 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 slaughtering and processing)
- poultry boxed meat, made by assembly-line cutting of purchased meat (See 311615 Poultry slaughtering and processing)
- poultry rendering plants (See 311615 Poultry slaughtering and 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)

*Inclusion(s)*

- boxed meat plants, engaged in assembly-line cutting and packing of purchased carcasses

### **311615 Poultry slaughtering and processing<sup>US</sup>**

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., wieners, luncheon meats, sausages), manufacturing
- rabbits slaughtering, processing and dressing (i.e., fresh, frozen, canned or cooked)
- schmaltz produced in chicken processing plants

*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 beef products (See 311111 Dog and cat food manufacturing)
- producing dog and cat food from pork products (See 311111 Dog and cat food manufacturing)
- producing dog and cat food from poultry products (See 311111 Dog and cat food manufacturing)

### **311616 Beef cattle slaughtering<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in slaughtering beef cattle.

*Illustrative example(s)*

- beef and veal carcasses, half-carcasses, primal and sub-primal cuts, produced in slaughtering plants
- beef tallow produced in slaughtering plants
- beef wieners, sausages, luncheon meats and other prepared beef products, produced in slaughtering plants
- boxed and canned beef produced in slaughtering plants
- frozen beef and beef products, produced in slaughtering plants
- variety beef products (i.e., edible organs), produced in slaughtering plants

*Exclusion(s)*

- producing dog and cat food from beef products (See 311111 Dog and cat food manufacturing)
- rendering animal fat, bones and meat scraps, or processing purchased meat carcasses (See 311614 Rendering and meat processing from carcasses)

**311617 Hog slaughtering<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in slaughtering hogs.

*Illustrative example(s)*

- boxed and canned pork produced in slaughtering plants
- frozen pork and pork products, produced in slaughtering plants
- hog abattoirs
- lard produced in slaughtering plants
- pork carcasses, half-carcasses, primal and sub-primal cuts, produced in slaughtering plants
- pork wieners, sausages, luncheon meats and other prepared pork products, produced in slaughtering plants
- variety pork products (i.e., edible organs), produced in slaughtering plants

*Exclusion(s)*

- ham, canned or preserved, made from purchased meat (See 311614 Rendering and meat processing from carcasses)
- producing dog and cat food from pork products (See 311111 Dog and cat food manufacturing)
- rendering animal fat, bones and meat scraps, or processing purchased meat carcasses (See 311614 Rendering and meat processing from carcasses)

**311619 Other animal slaughtering<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in slaughtering animals, except beef cattle, hogs, poultry and small game.

*Illustrative example(s)*

- animal fats (except from beef, pork, poultry or small game), produced in slaughtering plants
- frozen meat and meat products (except beef, pork, poultry and small game), produced in slaughtering plants
- lamb carcasses, half-carcasses, primal and sub-primal cuts, produced in slaughtering plants
- variety meats (i.e., edible organs; except beef, pork, poultry and small game), produced in slaughtering plants
- wieners, sausages, luncheon meats and other prepared meat products (except beef, pork or poultry), produced in slaughtering plants

*Exclusion(s)*

- producing dog and cat food from purchased meat products (See 311111 Dog and cat food manufacturing)
- rendering animal fat, bones and meat scraps, or processing purchased meat carcasses (See 311614 Rendering and meat processing from carcasses)

### **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.

##### *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

##### *Inclusion(s)*

- floating factory ships engaged in shipboard processing of seafood

### **3118 Bakeries and tortilla manufacturing**

This industry group comprises establishments engaged in manufacturing baked goods from flour, not from prepared doughs. Establishments primarily engaged in manufacturing bakery products from flour, for sale to the general public, intended for consumption off the premises, are also included.

#### **31181 Bread and bakery product manufacturing**

This industry comprises establishments primarily engaged in manufacturing bakery products, except cookies and crackers, from flour, not prepared doughs. Establishments classified in this industry primarily sell to commercial customers or to the general public, 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 retailers)

#### **311811 Bakeries, manufacture of products for retail sale<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in manufacturing bakery products, for sale to the general public, for consumption off the premises. 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 retailers)

**311814 Commercial bakeries and frozen bakery product manufacturing<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in manufacturing bakery products, other than for sale to the general public. Establishments primarily engaged in manufacturing frozen baked products are included. Establishments in this industry make bakery products from flour, not from prepared doughs.

*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 Bakeries, manufacture of products for retail sale)
- 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 retailers)

**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<sup>US</sup>**

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.

*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)

*Inclusion(s)*

- packaging dry pasta that are manufactured with other ingredients

**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)
- 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.

*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)

*Inclusion(s)*

- manufacturing coffee and tea substitutes

**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<sup>MEX</sup>

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)*

- beef extracts produced in slaughtering plants (See 311616 Beef cattle slaughtering)
- 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)
- pork extracts produced in slaughtering plants (See 311617 Hog 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<sup>CAN</sup>

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing food.

#### *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
- plant-based meat alternatives, 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 slaughtering and 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)



*Inclusion(s)*

- manufacturing and packaging for individual resale, perishable prepared foods such as salads, fresh pizza, fresh pasta and peeled or cut vegetables

**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.

*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)

*Inclusion(s)*

- naturally carbonated bottled water

## 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<sup>US</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing wine or brandy, from grapes or other fruit.

#### *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)

#### *Inclusion(s)*

- growing grapes and manufacturing wine, manufacturing wine from purchased grapes and other fruits, blending wines, and distilling brandy

## 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<sup>US</sup>

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)*

- imitation tobacco cigarettes, manufacturing
- tobacco cigarettes, manufacturing
- tobacco products (e.g., chewing, smoking, snuff), manufacturing

*Exclusion(s)*

- stemming and redrying tobacco (See 312210 Tobacco stemming and redrying)

## **3123 Cannabis product manufacturing<sup>CAN</sup>**

This industry group comprises establishments primarily engaged in manufacturing products made from cannabis plants with a level of tetrahydrocannabinol (THC) greater than 0.3%.

### **31231 Cannabis product manufacturing<sup>CAN</sup>**

This industry comprises establishments primarily engaged in manufacturing products made from cannabis plants with a level of tetrahydrocannabinol (THC) greater than 0.3%.

**312310 Cannabis product manufacturing<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in manufacturing products made from cannabis plants with a level of tetrahydrocannabinol (THC) greater than 0.3%.

*Illustrative example(s)*

- cannabis processing
- cannabis product manufacturing
- manufacturing of cannabis products for medical use
- manufacturing of cannabis products for recreational use
- processing cannabis for secondary markets

**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 Apparel manufacturing)
- manufacturing textile products, except clothing, from purchased fabric (See 314 Textile product mills)

**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<sup>US</sup>**

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

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.

### *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)

### *Inclusion(s)*

- finishing the fabrics woven in the same establishment
- manufacturing textile products from broad-woven fabrics made in the same establishment

## 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.

### *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 Apparel manufacturing)

*Inclusion(s)*

- finishing fabrics made in the same narrow fabric mill or Schiffli machine mill
- manufacturing fabric-covered elastic thread, yarn and cord

### **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.

*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

*Inclusion(s)*

- finishing fabrics made in the same 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.

*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 Apparel knitting mills)
- manufacturing clothing from fabric made in other establishment (See 3152 Cut and sew clothing manufacturing)

*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

**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 Apparel 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)

**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.

*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 315120 Apparel knitting mills)
- knitting and finishing hosiery and socks, in the same establishment (See 315120 Apparel knitting mills)
- manufacturing and finishing men’s and boys’ cut-and-sew clothing, in the same establishment (See 315250 Cut and sew apparel manufacturing (except contractors))
- manufacturing and finishing other cut-and-sew clothing, in the same establishment (See 315250 Cut and sew apparel manufacturing (except contractors))
- manufacturing and finishing women’s and girls’ cut-and-sew clothing, in the same establishment (See 315250 Cut and sew apparel manufacturing (except contractors))
- printing on clothing (See 323113 Commercial screen printing)

*Inclusion(s)*

- converters buying fabric in the grey and having it finished by contractors

**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.

*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 Apparel 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 Schiffli machines (See 313220 Narrow fabric mills and Schiffli 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 Apparel manufacturing)

*Inclusion(s)*

- garneting textile waste or other textile recycling; or embroidering textile products, such as clothing, whether or not on a contract basis

### **315 Apparel 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 Apparel 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)

### **31512 Apparel knitting mills**

This industry comprises establishments primarily engaged in knitting clothing. Establishments classified in this industry may finish the clothing that they knit.

### **315120 Apparel knitting mills**

This Canadian industry comprises establishments primarily engaged in knitting clothing. Establishments classified in this industry may finish the clothing that they knit.

*Illustrative example(s)*

- athletic clothing, made in knitting mills
- beachwear, made in knitting mills
- dresses, skirts and pants made in knitting mills
- hosiery mill
- neckties, made in knitting mills

- nightwear, made in knitting mills
- outerwear, made in knitting mills
- panty hose, manufacturing
- 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

*Inclusion(s)*

- clothing finished in other clothing knitting mills
- clothing finished in the same 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 315120 Apparel knitting mills)
- knitting hosiery and socks, on a contract basis (See 315120 Apparel knitting 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)

**31525 Cut and sew apparel manufacturing (except contractors)**

This industry comprises establishments primarily engaged in manufacturing clothing from purchased fabric. Clothing jobbers, who perform entrepreneurial functions involved in clothing manufacture, such as buying materials, designing and preparing samples, arranging for clothing to be made from their materials, and marketing the finished apparel, are included.

### 315250 Cut and sew apparel manufacturing (except contractors)

This Canadian industry comprises establishments primarily engaged in manufacturing clothing from purchased fabric. Clothing jobbers, who perform entrepreneurial functions involved in clothing manufacture, such as buying materials, designing and preparing samples, arranging for clothing to be made from their materials, and marketing the finished apparel, are included.

#### *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
- dresses, women's and girls', cut and sewn from purchased fabric
- fur and artificial fur apparel or clothing (e.g., capes, coats, hats, jackets, pants, neckpieces, boleros, stoles), manufacturing
- jackets, tailored (except fur, leather, sheepskin-lined), men's and boys', 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
- overcoats, tailored, men's and boys', cut and sewn from purchased fabric
- ponchos and similar waterproof raincoats, 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
- sports uniforms, cut and sewn from purchased fabric
- suits, coats, tailored jackets and skirts, women's and girls', 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
- sweaters, women's, misses' and girls', 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
- uniforms (e.g., maids', military, nurses', police, waitresses'), women's, misses' and girls', made from purchased fabric
- vestments (e.g., academic, clerical or church), cut and sewn from purchased fabric
- windbreakers (except leather), men's and boys', cut and sewn from purchased fabric

#### *Exclusion(s)*

- knitting women's and girls' clothing, except hosiery and socks, from yarn (See 315120 Apparel knitting mills)

#### *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
- 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
- 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

### 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.

### 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 315250 Cut and sew apparel manufacturing (except contractors))
- manufacturing gloves knitted in knitting mill (See 315120 Apparel 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 Apparel 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.

*Illustrative example(s)*

- fur dressing and dyeing
- hides, tanning, currying, dressing and finishing
- leather tanning, currying and finishing
- tanneries, leather, manufacturing

*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

**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<sup>US</sup>**

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<sup>CAN</sup>**

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
- 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 315250 Cut and sew apparel manufacturing (except contractors))
- 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)<sup>MEX</sup>**

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<sup>MEX</sup>**

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<sup>US</sup>**

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.

#### *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

#### *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

## 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)

### 321215 Structural wood product manufacturing<sup>CAN</sup>

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<sup>CAN</sup>

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<sup>CAN</sup>

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)

## 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<sup>US</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing wood doors and frames, and wood window units and frames.

### *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)

### *Inclusion(s)*

- wood doors, window units and frames, covered with metal or plastic

## 321919 Other millwork<sup>CAN</sup>

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.

### *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 321111 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)

*Inclusion(s)*

- seasoning and planing purchased lumber
- wood millwork products covered with another material such as plastic

**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.

*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)

*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

**321999 All other miscellaneous wood product manufacturing<sup>US</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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.

*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)

*Inclusion(s)*

- processing waste paper into pulp

**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<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in manufacturing paper, other than newsprint and paperboard.

*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)

*Inclusion(s)*

- manufacturing paper (except newsprint) in combination with pulp manufacture or paper converting

### **322122 Newsprint mills<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in manufacturing newsprint.

*Illustrative example(s)*

- groundwood paper, uncoated, made in paper mills
- newsprint stock, manufacturing

*Inclusion(s)*

- groundwood printing paper
- manufacturing newsprint in combination with pulp manufacture

### **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<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in manufacturing paperboard.

*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)

*Inclusion(s)*

- manufacturing paperboard in combination with pulp manufacture or paperboard converting



## 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)

## 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)

**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.

*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)

*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

### **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.

##### *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

##### *Inclusion(s)*

- manufacturing disposable sanitary products, such as tampons, from textile materials

**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.

*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)

*Inclusion(s)*

- manufacturing moulded pulp products, such as egg cartons

**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 5131 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 513130 Book publishers)
- printing and publishing calendars, art and greeting cards (See 513190 Other publishers)
- printing and publishing directories, including telephone (See 513140 Directory and mailing list publishers)
- printing and publishing newspapers (See 513110 Newspaper publishers)
- printing and publishing periodicals (See 513120 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<sup>US</sup>**

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<sup>US</sup>**

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<sup>US</sup>**

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<sup>US</sup>**

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<sup>CAN</sup>

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<sup>US</sup>**

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<sup>US</sup>**

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.

**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.

*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

*Inclusion(s)*

- re-refining used petroleum and coal products

**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
- 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<sup>MEX</sup>**

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing basic organic chemicals.

*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)*

- cannabis oil manufacturing (See 312310 Cannabis product manufacturing)
- 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)

*Inclusion(s)*

- coal tar distillation, the distillation of wood products or the manufacture of ethanol (See ethyl alcohol) for non-beverage use

## **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.

*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)

*Inclusion(s)*

- manufacturing and texturing fibres

### **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.

*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)

*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)

### **325314 Mixed fertilizer manufacturing<sup>US</sup>**

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.

*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)

*Inclusion(s)*

- manufacturing household pest control products

**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.

**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<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in manufacturing drugs, medicines and related products for human or animal use.

*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)
- manufacturing of cannabis for medical use (See 312310 Cannabis product manufacturing)

*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

**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
- dry cleaning 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.

#### **325910 Printing ink manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing printing inks and ink jet inks, whether black or coloured.

#### *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)

#### *Inclusion(s)*

- manufacturing of ink jet cartridges

#### **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)

**325999 All other miscellaneous chemical product manufacturing<sup>CAN</sup>**

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.

#### *Exclusion(s)*

- manufacturing bags of plastic coated or laminated with other materials (See 322220 Paper bag and coated and treated paper manufacturing)

#### *Inclusion(s)*

- manufacturing and printing on bags

**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<sup>US</sup>**

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

**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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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, 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 441340 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<sup>MEX</sup>**

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.

**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.

*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

*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

### **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.

*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

*Inclusion(s)*

- building material and refractories made of clay or other materials with similar properties

### **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<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in making glass from sand and cullet.

*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)

*Inclusion(s)*

- making glass products
- manufacturing unsheathed optical fibres, and bundles and cables made of unsheathed fibres

### **327215 Glass product manufacturing from purchased glass<sup>US</sup>**

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.

*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

### **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<sup>CAN</sup>**

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 459999 All other miscellaneous retailers (except beer and wine-making supplies retailers))
- 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.

##### *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)

##### *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

### **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

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<sup>US</sup>

This Canadian industry comprises establishments primarily engaged in cold-rolling steel bars, sheets, strips and other steel shapes, from purchased steel.

#### *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)

#### *Inclusion(s)*

- re-heating purchased steel, and hot-rolling steel shapes

### 331222 Steel wire drawing<sup>US</sup>

This Canadian industry comprises establishments primarily engaged in drawing purchased iron or steel rods, bars or wire through a die, to produce wire.

#### *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)

#### *Inclusion(s)*

- drawing steel wire and manufacturing wire products

### 3313 Alumina and aluminum production and processing

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<sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in extracting alumina generally from bauxite or producing aluminum from alumina.

##### *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)

##### *Inclusion(s)*

- rolling, drawing, casting or extruding basic shapes, from aluminum produced in the same establishment

#### 331317 Aluminum rolling, drawing, extruding and alloying<sup>CAN</sup>

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.

##### *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)

*Inclusion(s)*

- drawing aluminum wire, whether or not the establishment further works the wire by such operations as insulating it
- recovering aluminum from scrap

**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.

*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)

*Inclusion(s)*

- rolling or extruding basic shapes from metal produced in the same establishment

**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.

#### *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)

#### *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

### **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<sup>CAN</sup>**

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.

#### *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)

*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

**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<sup>US</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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)<sup>CAN</sup>**

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)

**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

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.

#### *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

#### *Inclusion(s)*

- surface-finishing the forgings produced, by such activities as deburring and grinding, without further processing them

### 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

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

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.

##### *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)

##### *Inclusion(s)*

- manufacturing files and other hand and edge tools for metalworking, woodworking and general maintenance

## 3323 Architectural and structural metals manufacturing

This industry group comprises establishments primarily engaged in fabricating metal products for structural or architectural purposes.

### 33231 Plate work and fabricated structural product manufacturing

This industry comprises establishments primarily engaged in fabricating plate work and structural products by cutting, punching, bending, shaping and welding purchased steel plate.

#### 332311 Prefabricated metal building and component manufacturing<sup>US</sup>

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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.

*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

*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

**33232 Ornamental and architectural metal product manufacturing**

This industry comprises establishments primarily engaged in manufacturing doors, windows, and other ornamental and architectural metal products.

**332321 Metal window and door manufacturing<sup>US</sup>**

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**

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.

*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)

*Inclusion(s)*

- power boiler and heat exchanger fabrication and installation

### **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**

This Canadian industry comprises establishments primarily engaged in cutting, forming and joining heavy gauge steel to manufacture tanks.

*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)

*Inclusion(s)*

- fabricating and erecting large storage tanks, which must be assembled at the site

### **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<sup>US</sup>**

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<sup>US</sup>**

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**

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)

## 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<sup>CAN</sup>

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<sup>CAN</sup>

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 (including 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.

*Illustrative example(s)*

- custom chemical milling in machine shops
- machining plastic and composite materials parts

*Inclusion(s)*

- providing custom and repair services

**33272 Turned product and screw, nut and bolt manufacturing**

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>MEX</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<sup>MEX</sup>**

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.

*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)

*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

**3329 Other fabricated metal product manufacturing**

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<sup>MEX</sup>**

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.

*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)

*Inclusion(s)*

- manufacturing hydraulic and pneumatic pipe and tube assemblies

**33299 All other fabricated metal product manufacturing**

This industry comprises establishments, not classified to any other industry, primarily engaged in fabricating metal products.



### 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<sup>MEX</sup>

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**

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<sup>CAN</sup>**

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)

#### **33312 Construction machinery manufacturing**

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**

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.

#### *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)

#### *Inclusion(s)*

- manufacturing forestry machinery, such as tree harvesting and handling equipment

### **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<sup>MEX</sup>**

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**

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<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in manufacturing machinery of a type used in processing logs or lumber.

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*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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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
- structured packing for distillation equipment (except beverage), including laboratory-type, 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.

### **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.

### **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<sup>US</sup>**

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<sup>CAN</sup>**

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**

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<sup>US</sup>**

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<sup>CAN</sup>**

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)

**333611 Turbine and turbine generator set unit manufacturing<sup>US</sup>**

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<sup>CAN</sup>**

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.

**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<sup>CAN</sup>**

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**

This industry comprises establishments primarily engaged in manufacturing material handling equipment.

**333920 Material handling equipment manufacturing<sup>MEX</sup>**

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<sup>CAN</sup>**

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.

### **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**

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.

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Computers and peripheral equipment may be sold complete or in kits to be assembled by the purchaser.

#### **334110 Computer and peripheral equipment manufacturing<sup>MEX</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 449212 Computer and software retailers)

### **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**

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**

This industry group comprises establishments primarily engaged in manufacturing electronic audio and video equipment.

**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**

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<sup>MEX</sup>**

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**

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<sup>US</sup>**

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)

**334512 Measuring, medical and controlling devices manufacturing<sup>CAN</sup>**

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
- instruments, laboratory analysis type, 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 335130 Electric lighting equipment 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**

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.

#### **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<sup>MEX</sup>**

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 51321 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**

This industry group comprises establishments primarily engaged in manufacturing electric lamp bulbs and tubes and lighting fixtures.

#### **33513 Electric lighting equipment manufacturing**

This industry comprises establishments primarily engaged in manufacturing all types of electric lamps (bulbs and tubes) and lighting fixtures.

#### **335130 Electric lighting equipment manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing all types of electric lamps (bulbs and tubes) and lighting fixtures.

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

- chandeliers, manufacturing
- Christmas novelties, ornaments and tree lighting sets, electric, manufacturing
- discharge lamps, high intensity (mercury, sodium, metal halide), manufacturing
- electric lighting fixtures, manufacturing
- flashlights, manufacturing
- fluorescent lighting fixtures, manufacturing
- fluorescent tubes, manufacturing
- gas lighting fixtures, manufacturing
- health lamps, infra-red and ultra-violet-radiation, manufacturing
- incandescent filament lamp bulbs, complete, manufacturing
- incandescent lighting fixtures, manufacturing
- kerosene lamps, manufacturing
- lamp shades (except glass, plastic), manufacturing
- sealed beam lamps, 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 signalling equipment (i.e., traffic, pedestrians) (See 334290 Other communications equipment manufacturing)

### **3352 Household appliance manufacturing**

This industry group comprises establishments primarily engaged in manufacturing kitchen, bathroom and other household appliances.

#### **33521 Small electrical appliance manufacturing**

This industry comprises establishments primarily engaged in manufacturing household and commercial electrical and other small appliances.

**335210 Small electrical appliance manufacturing<sup>MEX</sup>**

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>CAN</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>US</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<sup>US</sup>

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<sup>CAN</sup>**

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**

This industry comprises establishments primarily engaged in manufacturing primary batteries and secondary storage or accumulator batteries and parts thereof.

#### **335910 Battery manufacturing<sup>CAN</sup>**

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<sup>CAN</sup>**

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**

This industry comprises establishments primarily engaged in manufacturing current and non-current carrying wiring devices.

#### **335930 Wiring device manufacturing<sup>CAN</sup>**

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<sup>CAN</sup>**

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. Establishments primarily engaged in rebuilding equipment and parts are included in the same industry as establishments manufacturing new products.

##### *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<sup>MEX</sup>**

This Canadian industry comprises establishments primarily engaged in manufacturing light-duty vehicles and their chassis, 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)

*Inclusion(s)*

- manufacturing electric cars for highway use

**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)

### 336211 Motor vehicle body manufacturing<sup>US</sup>

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>US</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<sup>CAN</sup>**

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**

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**

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 335130 Electric lighting equipment manufacturing)

### **33633 Motor vehicle steering and suspension components (except spring) manufacturing**

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
- axel lift assembly, 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)

**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**

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

**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**

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**

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**

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.

#### **336410 Aerospace product and parts manufacturing<sup>MEX</sup>**

This Canadian industry comprises establishments primarily engaged in manufacturing aircraft, missiles, space vehicles and their engines, propulsion units, auxiliary equipment, and parts thereof.

##### *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)



*Inclusion(s)*

- factory overhaul and conversion of aircraft and propulsion systems

**3365 Railroad rolling stock manufacturing**

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**

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.

**336510 Railroad rolling stock manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing and rebuilding locomotives and railroad cars, of any type or gauge, including frames and parts.

*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)

*Inclusion(s)*

- manufacturing railway track maintenance equipment

**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)

### **336611 Ship building and repairing<sup>US</sup>**

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.

#### *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)

#### *Inclusion(s)*

- conversion and alteration of ships, the production of prefabricated ship sections and barge sections, and specialized services, when performed at the shipyard

### **336612 Boat building<sup>US</sup>**

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**

This industry group comprises establishments, not classified to any other industry group, primarily engaged in manufacturing transportation equipment and parts.

#### **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<sup>CAN</sup>**

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
- motorcycles, 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). Establishments primarily engaged in manufacturing furniture frames and parts are included.

*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**

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.

#### **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>US</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<sup>CAN</sup>**

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)

**337126 Household furniture (except wood and upholstered) manufacturing<sup>CAN</sup>**

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<sup>US</sup>**

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, such as office chairs and desks; and office and store fixtures, such as showcases. Establishments primarily engaged in manufacturing furniture parts and frames, for all types of furniture, are also included.

**33721 Office furniture (including fixtures) manufacturing**

This industry comprises establishments primarily engaged in manufacturing furniture designed for office use, such as office chairs and desks; and office and store fixtures, such as showcases. Establishments primarily engaged in manufacturing furniture parts and frames, for all types of furniture, are also included.

**337213 Wood office furniture, including custom architectural woodwork, manufacturing<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in manufacturing wood furniture designed for office use.

*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)

*Inclusion(s)*

- manufacturing custom designed interiors consisting of architectural woodwork and fixtures, primarily utilizing wood

**337214 Office furniture (except wood) manufacturing<sup>US</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<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in manufacturing fixtures for office, store and similar applications.

*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)

*Inclusion(s)*

- manufacturing furniture parts and frames, for all types of furniture

**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)

### **339 Miscellaneous manufacturing**

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. Establishments primarily engaged in grinding eyeglasses and hard contact lenses to prescription, on a factory basis, are included.

#### **33911 Medical equipment and supplies manufacturing**

This industry comprises establishments primarily engaged in manufacturing medical equipment and supplies. Establishments primarily engaged in grinding eyeglasses and hard contact lenses to prescription, on a factory basis, are included.

#### **339110 Medical equipment and supplies manufacturing<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in manufacturing medical equipment and supplies

##### *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
- wheelchairs, 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 456130 Optical goods retailers)

*Inclusion(s)*

- grinding eyeglasses and hard contact lenses to prescription, on a factory basis

**3399 Other miscellaneous manufacturing**

This industry group comprises establishments, not classified to any other industry group, primarily engaged in manufacturing activities.

**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. Establishments primarily engaged in manufacturing pewter jewellery or flatware are included.

**339910 Jewellery and silverware manufacturing<sup>US</sup>**

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.

*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)

*Inclusion(s)*

- manufacturing pewter jewellery or flatware

**33992 Sporting and athletic goods manufacturing**

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 315250 Cut and sew apparel manufacturing (except contractors))

**33993 Doll, toy and game manufacturing**

This industry comprises establishments primarily engaged in manufacturing dolls, toys and games.

**339930 Doll, toy and game manufacturing**

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

*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>CAN</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
- electronic cigarette devices and vaping liquids, 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 335130 Electric lighting equipment 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 335130 Electric lighting equipment 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 units 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, units 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 representatives. These establishments operate from offices and generally do not own or handle the goods they sell.

#### **411 Farm product merchant wholesalers<sup>CAN</sup>**

This subsector comprises establishments primarily engaged in wholesaling livestock, grain and other farm products.

#### **4111 Farm product merchant wholesalers<sup>CAN</sup>**

This industry group comprises establishments primarily engaged in wholesaling livestock, grain and other farm products.

#### **41111 Live animal merchant wholesalers<sup>CAN</sup>**

This industry comprises establishments primarily engaged in wholesaling live animals.

#### **411110 Live animal merchant wholesalers<sup>CAN</sup>**

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)*

- auctioning new and used merchandise on a fee basis (See 561990 All other support services)
- wholesaling fresh, cured or frozen (unpackaged) fish (See 413140 Fish and seafood product merchant wholesalers)

#### **41112 Oilseed and grain merchant wholesalers<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

This industry comprises establishments primarily engaged in wholesaling nursery stock and plants.

### **411130 Nursery stock and plant merchant wholesalers<sup>CAN</sup>**

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<sup>CAN</sup>**

This industry comprises establishments, not classified to any other industry, primarily engaged in wholesaling crude, unprocessed farm products.

### **411190 Other farm product merchant wholesalers<sup>CAN</sup>**

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
- 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, petroleum products, and other hydrocarbons merchant wholesalers<sup>CAN</sup>**

This subsector comprises establishments primarily engaged in wholesaling crude oil, liquefied petroleum gases, heating oil and other refined petroleum products and hydrocarbons.

### **4121 Petroleum, petroleum products, and other hydrocarbons merchant wholesalers<sup>CAN</sup>**

This industry group comprises establishments primarily engaged in wholesaling crude oil, liquefied petroleum gases, heating oil and other refined petroleum products and hydrocarbons.



**41211 Petroleum, petroleum products, and other hydrocarbons merchant wholesalers<sup>CAN</sup>**

This industry comprises establishments primarily engaged in wholesaling crude oil, liquefied petroleum gases, heating oil and other refined petroleum products and hydrocarbons.

**412110 Petroleum, petroleum products, and other hydrocarbons merchant wholesalers<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in wholesaling crude oil, liquefied petroleum gases, heating oil and other refined petroleum products and hydrocarbons.

*Illustrative example(s)*

- bulk tank station merchant wholesalers
- crude oil merchant wholesalers
- fuel oil merchant wholesalers
- fuel, coal and coke merchant wholesalers
- gasoline merchant wholesalers
- liquefied petroleum gases merchant wholesalers
- lubricating oils and greases merchant wholesalers
- refined petroleum products merchant wholesalers

*Exclusion(s)*

- lubricating motor vehicles (See 811199 All other automotive repair and maintenance)

**413 Food, beverage and tobacco merchant wholesalers<sup>CAN</sup>**

This subsector comprises establishments primarily engaged in wholesaling food products, beverages and tobacco products.

**4131 Food merchant wholesalers<sup>CAN</sup>**

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<sup>CAN</sup>**

This industry comprises establishments primarily engaged in wholesaling a general line of food products.

**413110 General-line food merchant wholesalers<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in wholesaling a general line of food products.

**41312 Dairy and milk products merchant wholesalers<sup>CAN</sup>**

This industry comprises establishments primarily engaged in wholesaling processed milk and other dairy products.

**413120 Dairy and milk products merchant wholesalers<sup>CAN</sup>**

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<sup>CAN</sup>**

This industry comprises establishments primarily engaged in wholesaling dressed poultry and eggs.

**413130 Poultry and egg merchant wholesalers<sup>CAN</sup>**

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<sup>CAN</sup>**

This industry comprises establishments primarily engaged in wholesaling fresh, cured or frozen fish and seafood products, except packaged.

**413140 Fish and seafood product merchant wholesalers<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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 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<sup>CAN</sup>**

This industry group comprises establishments primarily engaged in wholesaling alcoholic and non-alcoholic beverages.

### **41321 Non-alcoholic beverage merchant wholesalers<sup>CAN</sup>**

This industry comprises establishments primarily engaged in wholesaling non-alcoholic beverages.

#### **413210 Non-alcoholic beverage merchant wholesalers<sup>CAN</sup>**

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)

### **41322 Alcoholic beverage merchant wholesalers<sup>CAN</sup>**

This industry comprises establishments primarily engaged in wholesaling alcoholic beverages.

#### **413220 Alcoholic beverage merchant wholesalers<sup>CAN</sup>**

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<sup>CAN</sup>**

This industry group comprises establishments primarily engaged in wholesaling cured tobacco and tobacco products.

#### **41331 Cigarette and tobacco product merchant wholesalers<sup>CAN</sup>**

This industry comprises establishments primarily engaged in wholesaling cured tobacco and tobacco products.

##### **413310 Cigarette and tobacco product merchant wholesalers<sup>CAN</sup>**

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)

**4134 Cannabis merchant wholesalers<sup>CAN</sup>**

This industry group comprises merchant wholesalers primarily engaged in wholesaling crude, unprocessed cannabis and cannabis products.

**41341 Cannabis merchant wholesalers<sup>CAN</sup>**

This industry comprises merchant wholesalers primarily engaged in wholesaling crude, unprocessed cannabis and cannabis products.

**413410 Cannabis merchant wholesalers<sup>CAN</sup>**

This Canadian industry comprises merchant wholesalers primarily engaged in wholesaling crude, unprocessed cannabis and cannabis products.

*Illustrative example(s)*

- cannabis merchant wholesalers
- cannabis products merchant wholesalers

*Exclusion(s)*

- cannabis products, business-to-business (B2B) electronic markets, wholesale (See 419110 Business-to-business electronic markets)
- cannabis products, wholesale agents and brokers (See 419120 Wholesale trade agents and brokers)
- hemp wholesaling (See 411190 Other farm product merchant wholesalers)

**414 Personal and household goods merchant wholesalers<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

This industry comprises establishments primarily engaged in wholesaling clothing and clothing accessories for adults and children.

**414110 Clothing and clothing accessories merchant wholesalers<sup>CAN</sup>**

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<sup>CAN</sup>**

This industry comprises establishments primarily engaged in wholesaling footwear.

**414120 Footwear merchant wholesalers<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

This industry comprises establishments primarily engaged in wholesaling new home entertainment equipment and related parts.

**414210 Home entertainment equipment merchant wholesalers<sup>CAN</sup>**

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<sup>CAN</sup>**

This industry comprises establishments primarily engaged in wholesaling large and small, new, electric, household appliances

**414220 Household appliance merchant wholesalers<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

This industry comprises establishments primarily engaged in wholesaling floor coverings.

**414320 Floor covering merchant wholesalers<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in wholesaling furniture and other home furnishings.

*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)

*Inclusion(s)*

- wholesaling a combination of home furnishings with none predominating

**4144 Personal goods merchant wholesalers<sup>CAN</sup>**

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<sup>CAN</sup>**

This industry comprises establishments primarily engaged in wholesaling jewellery, finished gem stones, watches, silverware, and table flatware, holloware or cutlery made of precious metal.

**414410 Jewellery and watch merchant wholesalers<sup>CAN</sup>**

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<sup>CAN</sup>**

This industry comprises establishments primarily engaged in wholesaling books, periodicals and newspapers, including textbooks, dictionaries and encyclopaedias.

**414420 Book, periodical and newspaper merchant wholesalers<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in wholesaling books, periodicals and newspapers.

*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

*Inclusion(s)*

- textbook, dictionary and encyclopedia merchant wholesalers

**41443 Photographic equipment and supplies merchant wholesalers<sup>CAN</sup>**

This industry comprises establishments primarily engaged in wholesaling photographic equipment and supplies.

**414430 Photographic equipment and supplies merchant wholesalers<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

This industry comprises establishments primarily engaged in wholesaling video recordings.

**414450 Video recording merchant wholesalers<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in wholesaling video recordings.

**41446 Toy and hobby goods merchant wholesalers<sup>CAN</sup>**

This industry comprises establishments primarily engaged in wholesaling toys and hobby goods.

**414460 Toy and hobby goods merchant wholesalers<sup>CAN</sup>**

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<sup>CAN</sup>**

This industry comprises establishments primarily engaged in wholesaling amusement and sporting goods.

**414470 Amusement and sporting goods merchant wholesalers<sup>CAN</sup>**

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
- musical instruments, accessories and supplies 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<sup>CAN</sup>**

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<sup>CAN</sup>**

This industry comprises establishments primarily engaged in wholesaling prescription drugs and/or proprietary drugs and pharmacy supplies.

**414510 Pharmaceuticals and pharmacy supplies merchant wholesalers<sup>CAN</sup>**

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<sup>CAN</sup>**

This industry comprises establishments primarily engaged in wholesaling toiletries, cosmetics and druggists' sundries.

**414520 Toiletries, cosmetics and sundries merchant wholesalers<sup>CAN</sup>**

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<sup>CAN</sup>**

This subsector comprises establishments primarily engaged in wholesaling motor vehicles, parts and accessories, including tires.

**4151 Motor vehicle merchant wholesalers<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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)*

- auctioning new and used merchandise on a fee basis (See 561990 All other support services)
- 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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

This industry group comprises establishments primarily engaged in wholesaling new and rebuilt motor vehicle parts and accessories.

### **41521 Tire merchant wholesalers<sup>CAN</sup>**

This industry comprises establishments primarily engaged in wholesaling tires and tubes for all vehicles.

#### **415210 Tire merchant wholesalers<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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

*Exclusion(s)*

- automobile tires and tubes merchant wholesalers (See 415210 Tire merchant wholesalers)

**4153 Used motor vehicle parts and accessories merchant wholesalers<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in wholesaling electrical wiring supplies and electrical construction material.

##### *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)

##### *Inclusion(s)*

- wholesalers of electrical generation and transmission equipment

## **41612 Plumbing, heating and air-conditioning equipment and supplies merchant wholesalers<sup>CAN</sup>**

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<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in wholesaling plumbing, heating and air-conditioning equipment and supplies.

### *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)

### *Inclusion(s)*

- stoves, cooking (except electric), wholesale

## **4162 Metal service centres<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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 418510 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 418510 Mineral, ore and precious metal merchant wholesalers)

**4163 Lumber, millwork, hardware and other building supplies merchant wholesalers<sup>CAN</sup>**

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 418610 Log, wood chips, and other wood products merchant wholesalers)

**41631 General-line building supplies merchant wholesalers<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

This industry comprises establishments primarily engaged in wholesaling rough and dressed lumber, plywood, and other millwork products.

**416320 Lumber, plywood and millwork merchant wholesalers<sup>CAN</sup>**

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
- 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<sup>CAN</sup>**

This industry comprises establishments primarily engaged in wholesaling hardware and tradesmen's tools.

#### **416330 Hardware merchant wholesalers<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in wholesaling hardware and specialized 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<sup>CAN</sup>**

This industry comprises establishments primarily engaged in wholesaling paints and varnishes, glass, wallpaper and building decorators' supplies.

#### **416340 Paint, glass and wallpaper merchant wholesalers<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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)
- 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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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
- dismantlable 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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

This industry comprises establishments primarily engaged in wholesaling new and used industrial machinery.

### **417230 Industrial machinery, equipment and supplies merchant wholesalers<sup>CAN</sup>**

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<sup>CAN</sup>**

This industry group comprises establishments primarily engaged in wholesaling new and used computers, computer peripherals and pre-packaged computer software.

**41731 Computer, computer peripheral and pre-packaged software merchant wholesalers<sup>CAN</sup>**

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<sup>CAN</sup>**

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 51321 Software publishers)
- repairing computers (See 811210 Electronic and precision equipment repair and maintenance)

**41732 Electronic components, navigational and communications equipment and supplies merchant wholesalers<sup>CAN</sup>**

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<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in wholesaling new and used electronic components, navigational and communications equipment and supplies.

*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
- digital video recorders (except for households) 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
- video surveillance equipment merchant wholesalers
- video surveillance recorders and encoders, 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)

*Inclusion(s)*

- wholesaling telephones, intercoms, pagers and public address systems

**4179 Other machinery, equipment and supplies merchant wholesalers<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

This industry comprises establishments primarily engaged in wholesaling new and used professional machinery and equipment.

**417930 Professional machinery, equipment and supplies merchant wholesalers<sup>CAN</sup>**

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
- monuments and grave markers 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<sup>CAN</sup>**

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<sup>CAN</sup>**

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.

*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)

*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

**418 Miscellaneous merchant wholesalers<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in buying, breaking up, sorting and selling ferrous and non-ferrous scrap metal.

*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)

*Inclusion(s)*

- automobiles for scrap

**41812 Recyclable paper and paperboard merchant wholesalers<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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 (See 31-33 Manufacturing)

**4182 Paper, paper product and disposable plastic product merchant wholesalers<sup>CAN</sup>**

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)

**41821 Stationery and office supplies merchant wholesalers<sup>CAN</sup>**

This industry comprises establishments primarily engaged in wholesaling stationery and office supplies.

**418210 Stationery and office supplies merchant wholesalers<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

This industry group comprises establishments primarily engaged in wholesaling agricultural feeds, seeds and processed seeds, agricultural chemicals and other farm supplies.

**41831 Agricultural feed merchant wholesalers<sup>CAN</sup>**

This industry comprises establishments primarily engaged in wholesaling animal feed. Wholesalers of pet food are also included.

**418310 Agricultural feed merchant wholesalers<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in wholesaling animal feed.

*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)

*Inclusion(s)*

- pet food merchant wholesalers

**41832 Seed merchant wholesalers<sup>CAN</sup>**

This industry comprises establishments primarily engaged in wholesaling seeds for field crops, flowers and plants, garden seeds and grass seeds.

**418320 Seed merchant wholesalers<sup>CAN</sup>**

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<sup>CAN</sup>**

This 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.

**418390 Agricultural chemical and other farm supplies merchant wholesalers<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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, petroleum products, and other hydrocarbons merchant wholesalers)

**4185 Mineral, ore and precious metal merchant wholesalers<sup>CAN</sup>**

This industry group comprises establishments primarily engaged in wholesaling minerals, ores and concentrates, precious metals and unfinished precious stones.

**41851 Mineral, ore and precious metal merchant wholesalers<sup>CAN</sup>**

This industry comprises establishments primarily engaged in wholesaling minerals, ores and concentrates, precious metals and unfinished precious stones.

**418510 Mineral, ore and precious metal merchant wholesalers<sup>CAN</sup>**

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, petroleum products, and other hydrocarbons merchant wholesalers)

**4186 Log, wood chips, and other wood products merchant wholesalers<sup>CAN</sup>**

This industry group comprises establishments primarily engaged in wholesaling logs and bolts, wood chips and other unprocessed forest products and other wood products.

**41861 Log, wood chips, and other wood products merchant wholesalers<sup>CAN</sup>**

This industry comprises establishments primarily engaged in wholesaling logs and bolts, wood chips and other unprocessed forest products and other wood products.

**418610 Log, wood chips, and other wood products merchant wholesalers<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in wholesaling logs and bolts, wood chips and other unprocessed forest products and other wood products.

*Illustrative example(s)*

- logs and bolts merchant wholesalers
- posts, logs, hewn ties and poles merchant wholesalers
- pulpwood merchant wholesalers
- roundwood merchant wholesalers
- wood pulp merchant wholesalers

**4189 Other miscellaneous merchant wholesalers<sup>CAN</sup>**

This industry group comprises establishments, not classified to any other industry group, primarily engaged in wholesaling second-hand goods and other products.

**41893 Second-hand goods (except machinery and automotive) merchant wholesalers<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

This 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.

**418990 All other merchant wholesalers<sup>CAN</sup>**

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
- leather goods (except footwear) merchant wholesalers
- mobile homes merchant wholesalers
- pet supplies (except pet food) merchant wholesalers
- rope, binder twine and string 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<sup>US</sup>**

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)*

- 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<sup>US</sup>**

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 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<sup>US</sup>**

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<sup>US</sup>**

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.

##### *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)

##### *Inclusion(s)*

- facilitating business-to-business sales of new and used merchandise on an auction basis using the Internet

### **41912 Wholesale trade agents and brokers<sup>US</sup>**

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<sup>US</sup>**

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)

## 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.

Internet retail, direct selling, and mail-order retail are not separately classified from traditional in-store (also known as “brick and mortar”) retail. Units that engage in retailing by any of these methods are classified based on the type of good sold. Meanwhile, vending machine operators are grouped with convenience retailers.

In addition to selling merchandise, some types of retailers are also engaged in the provision of after-sales services, such as repair and installation. For example, new automobile dealers, electronic and appliance retailers and musical instrument and supplies retailers often provide repair services, while floor covering stores and window treatment retailers often provide installation services. As a general rule, establishments engaged in retailing merchandise and providing after sales services are classified in this sector.

### 441 Motor vehicle and parts dealers<sup>US</sup>

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<sup>US</sup>

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<sup>US</sup>

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<sup>US</sup>

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<sup>US</sup>**

This industry comprises establishments primarily engaged in retailing used automobiles, sport utility vehicles, and light-duty trucks and vans, including mini-vans.

**441120 Used car dealers<sup>US</sup>**

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<sup>US</sup>**

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<sup>US</sup>**

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<sup>US</sup>**

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 459930 Manufactured (mobile) home dealers)
- retailing utility trailers (See 441220 Motorcycle, boat and other motor vehicle dealers)

**44122 Motorcycle, boat and other motor vehicle dealers<sup>US</sup>**

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<sup>CAN</sup>**

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

**4413 Automotive parts, accessories and tire retailers<sup>US</sup>**

This industry group comprises establishments primarily engaged in retailing automotive parts and accessories.

**44133 Automotive parts and accessories retailers<sup>US</sup>**

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.

**441330 Automotive parts and accessories retailers<sup>US</sup>**

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 441340 Tire dealers)

**44134 Tire dealers<sup>US</sup>**

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.

**441340 Tire dealers<sup>US</sup>**

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.

**444 Building material and garden equipment and supplies dealers<sup>US</sup>**

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 used building and home improvement materials, and lawn, garden and outdoor power equipment (See 459510 Used merchandise retailers)

**4441 Building material and supplies dealers<sup>US</sup>**

This industry group comprises establishments primarily engaged in retailing building materials, hardware, paint, wallpaper and related supplies.

**44411 Home centres<sup>US</sup>**

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<sup>US</sup>**

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 retailers<sup>US</sup>**

This industry comprises establishments primarily engaged in retailing paint, wallpaper and related supplies.

**444120 Paint and wallpaper retailers<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in retailing paint, wallpaper and related supplies.

**44414 Hardware retailers<sup>US</sup>**

This industry comprises establishments, known as hardware retailers, 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.

**444140 Hardware retailers<sup>US</sup>**

This Canadian industry comprises establishments, known as hardware retailers, primarily engaged in retailing a general line of basic hardware items, such as tools and builders' hardware.

*Exclusion(s)*

- clothing fasteners, retail (See 459130 Sewing, needlework and piece goods retailers)

*Inclusion(s)*

- selling of additional product lines, such as paint, houseware and garden supplies, that are not normally arranged in separate departments

**44418 Other building material dealers<sup>US</sup>**

This industry comprises establishments primarily engaged in retailing specialized lines of building materials. These establishments may provide installation services in addition to retailing.

**444180 Other building material dealers<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in retailing specialized lines of building materials.

*Illustrative example(s)*

- brick and tile dealers, retail
- cabinets, kitchen (to be installed), retail
- electrical supplies, retail
- fencing dealers, retail
- glass retailers
- 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 444140 Hardware retailers)
- 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 retailers)

*Inclusion(s)*

- provision of installation services related to building materials in addition to retailing

**4442 Lawn and garden equipment and supplies retailers<sup>US</sup>**

This industry group comprises establishments primarily engaged in retailing lawn and garden equipment and supplies.

**44423 Outdoor power equipment retailers<sup>US</sup>**

This industry comprises establishments primarily engaged in retailing outdoor power equipment. These establishments also retail replacement parts and may provide repair services.

**444230 Outdoor power equipment retailers<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in retailing outdoor power equipment.

*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)

*Inclusion(s)*

- retailing replacement parts of outdoor power equipment and provision of repair services

**44424 Nursery retailers and garden centres<sup>US</sup>**

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.

**444240 Nursery retailers and garden centres<sup>US</sup>**

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.

*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)

*Inclusion(s)*

- provision of landscaping services in addition to retailing nursery and garden products

**445 Food and beverage retailers<sup>US</sup>**

This subsector comprises establishments primarily engaged in retailing a general or specialized line of food or beverage products.

**4451 Grocery and convenience retailers<sup>US</sup>**

This industry group comprises establishments primarily engaged in retailing a general line of food products.

**44511 Supermarkets and other grocery retailers (except Convenience retailers)<sup>US</sup>**

This industry comprises establishments, known as supermarkets and grocery retailers, 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 retailers (except Convenience retailers)<sup>US</sup>**

This Canadian industry comprises establishments, known as supermarkets and grocery retailers, 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.

*Exclusion(s)*

- retailing a general line of food products as well as a general line of non-food products (See 455211 Warehouse clubs and Supercentres)
- retailing a limited line of food and convenience items (See 445131 Convenience retailers)
- retailing prescription drugs in a supermarket, on a concession basis (See 456110 Pharmacies and drug stores)

*Inclusion(s)*

- retailing a range of non-food household products, such as household paper products, toiletries and non-prescription drugs

**44513 Convenience retailers and vending machine operators<sup>US</sup>**

This industry comprises establishments, known as convenience retailers, primarily engaged in retailing a limited line of convenience items that generally includes milk, bread, soft drinks, snacks, tobacco products, newspapers and magazines. This industry also comprises establishments primarily engaged in owning, stocking and servicing vending machines designed to retail merchandise. 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.



**445131 Convenience retailers<sup>US</sup>**

This Canadian industry comprises establishments, known as convenience retailers, primarily engaged in retailing a limited line of convenience items that generally includes milk, bread, soft drinks, snacks, tobacco products, newspapers and magazines.

*Exclusion(s)*

- convenience stores that sell gasoline (See 457110 Gasoline stations with convenience stores)

*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

**445132 Vending machine operators<sup>US</sup>**

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)

**4452 Specialty food retailers<sup>US</sup>**

This industry group comprises establishments primarily engaged in retailing specialized lines of food products.

**44523 Fruit and vegetable markets<sup>US</sup>**

This industry comprises establishments primarily engaged in retailing fresh fruits and vegetables.

**445230 Fruit and vegetable markets<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in retailing fresh fruits and vegetables.

*Illustrative example(s)*

- fruit stand (temporary), road side, retail

*Exclusion(s)*

- growing crops and selling them at roadside stands is classified by the type of crop grown and sold (See 111 Crop production)

**44524 Meat markets<sup>US</sup>**

This industry comprises establishments primarily engaged in retailing fresh, frozen, or cured meats and poultry. Delicatessens primarily engaged in retailing fresh meat are included.

**445240 Meat markets<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in retailing fresh, frozen, or cured meats and poultry.

*Illustrative example(s)*

- butcher shops or meat markets, retail
- freezer provisioners (meat only), retail store
- poultry and egg dealers, retail

*Inclusion(s)*

- delicatessens primarily engaged in retailing fresh meat

**44525 Fish and seafood markets<sup>US</sup>**

This industry comprises establishments primarily engaged in retailing fresh, frozen, or cured fish and seafood products.

**445250 Fish and seafood markets<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in retailing fresh, frozen, or cured fish and seafood products.

**44529 Other specialty food retailers<sup>US</sup>**

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 Bakeries, manufacture of products for retail sale)

**445291 Baked goods retailers<sup>US</sup>**

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 Bakeries, manufacture of products for retail sale)

**445292 Confectionery and nut retailers<sup>US</sup>**

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)

**445298 All other specialty food retailers<sup>US</sup>**

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
- house-to-house selling of coffee, soda, beer, bottled water, or other products, retail
- ice cream (i.e., packaged) stores, retail
- milk and other dairy products specialty stores
- spice and herbs, retail

*Exclusion(s)*

- preparing and serving snack items for immediate consumption (See 722512 Limited-service eating places)

**4453 Beer, wine and liquor retailers<sup>US</sup>**

This industry group comprises establishments primarily engaged in retailing packaged alcoholic beverages, such as beer, wine and liquor.

**44532 Beer, wine and liquor retailers<sup>US</sup>**

This industry comprises establishments primarily engaged in retailing packaged alcoholic beverages, such as beer, wine and liquor.

**445320 Beer, wine and liquor retailers<sup>US</sup>**

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 459992 Beer and wine-making supplies retailers)
- retailing convenience items as well as alcoholic beverages (See 445131 Convenience retailers)

**449 Furniture, home furnishings, electronics and appliances retailers<sup>US</sup>**

This subsector comprises establishments primarily engaged in retailing new furniture, home furnishings, household appliances, home audio and video equipment, audio and video recordings, cameras, computers and related goods. Many of these establishments offer interior decorating services in addition to the sale of products. These establishments may also retail replacement parts and provide repair services.

*Exclusion(s)*

- retailing used furniture and home furnishings (See 459510 Used merchandise retailers)
- retailing used household appliances, home audio and video equipment, cameras, computers and related goods (See 459510 Used merchandise retailers)

**4491 Furniture, floor covering, window treatment and other home furnishings retailers<sup>US</sup>**

This industry group comprises establishments primarily engaged in retailing new household and office furniture, floor coverings, window treatment and other home furnishings, kitchen and tableware, bedding and linens, lamps

and shades, bathroom accessories, and print and picture frames. These establishments may also provide interior decorating services.

### **44911 Furniture retailers<sup>US</sup>**

This industry comprises establishments primarily engaged in retailing new household and office furniture.

#### **449110 Furniture retailers<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in retailing new household and office furniture.

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

- household furniture, retail
- mattresses (including custom made), retail
- office furniture, retail
- outdoor furniture, household, retail

##### *Exclusion(s)*

- retailing a combination of office supplies, equipment and furniture (See 459410 Office supplies and stationery retailers)
- retailing custom furniture made on the premises (See 337 Furniture and related product manufacturing)
- retailing of major appliances and home electronics (See 4492 Electronics and appliances retailers)
- retailing used household furniture (See 459510 Used merchandise retailers)

##### *Inclusion(s)*

- retailing of home furnishings and floor coverings, and provision of interior decorating services

### **44912 Floor covering, window treatment and other home furnishing retailers<sup>US</sup>**

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. It also comprises of establishments engaged in retailing window treatments, kitchen and tableware, bedding and linens, brooms and brushes, lamps and shades, bathroom accessories, and print and picture frames. These establishments also typically provide installation and repair services.

##### *Exclusion(s)*

- providing interior decorating services, but not retailing home furnishings (See 541410 Interior design services)
- retailing floor coverings (See 449121 Floor covering retailers)
- retailing new furniture (See 449110 Furniture retailers)

#### **449121 Floor covering retailers<sup>US</sup>**

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 retailers 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 (See 238330 Flooring contractors, or 238340 Tile and terrazzo contractors)
- retailing ceramic tiles only or hardwood flooring only (See 444180 Other building material dealers)

### **449122 Window treatment retailers<sup>US</sup>**

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 (e.g., curtains, draperies), retail

### **449123 Print and picture frame retailers<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in retailing posters, prints and ready-made frames, and in custom framing, mounting and laminating.

*Illustrative example(s)*

- custom framing, mounting, and laminating pictures, retail
- picture frames, retail
- posters and prints, retail

*Exclusion(s)*

- retailing original and limited edition art works, including Indigenous art (See 459920 Art dealers)

*Inclusion(s)*

- retailing of a limited number of original works of art

### **449129 All other home furnishing retailers<sup>US</sup>**

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, retail
- fireplaces, retail
- houseware, retail
- kitchenware, retail
- lamps and lighting fixtures, electric, retail
- linen shops, retail
- pottery, retail

### **4492 Electronics and appliances retailers<sup>US</sup>**

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.

**44921 Electronics and appliances retailers<sup>US</sup>**

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.

**449211 Appliance, television and other electronics retailers<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in retailing new household appliances, home audio and video equipment, and other electronic products.

*Illustrative example(s)*

- garbage disposers, electric, retail
- refrigerators and stoves and related electric and gas appliances, retail
- telephones, smartphones, retail
- television, radio, stereo and appliances, retail
- vacuum cleaners, retail
- video cameras, retail
- video recorders, retail

*Exclusion(s)*

- computer, computer peripheral equipment and software retailing (See 449212 Computer and software retailers)
- electronic toy retailing (See 459120 Hobby, toy and game retailers)
- 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 459510 Used merchandise retailers)

*Inclusion(s)*

- retailing of used electronics and appliances, provision of repair services, and retailing computers and computer software

**449212 Computer and software retailers<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in retailing new computers, computer peripherals, pre-packaged software, game software and related products.

*Illustrative example(s)*

- computer equipment and supplies, retail
- computer hardware and software, retail
- computer peripheral equipment, retail
- computer software games retailers
- 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 459120 Hobby, toy and game retailers)

- retailing used computers and software (See 459510 Used merchandise retailers)

*Inclusion(s)*

- retailing of used computer equipment and replacement parts and accessories, and provision of repair services

### **449213 Camera and photographic supplies retailers<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in retailing new cameras, photographic equipment and photographic supplies.

*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)

*Inclusion(s)*

- retailing of used cameras and photographic equipment, and replacement parts and accessories, and provision of repair and film developing services

### **449214 Audio and video recording retailers<sup>CAN</sup>**

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 449212 Computer and software retailers)

### **455 General merchandise retailers<sup>US</sup>**

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 grocery items (See 445110 Supermarkets and other grocery retailers (except Convenience retailers))
- retailing a general line of used goods (See 459510 Used merchandise retailers)

### **4551 Department stores<sup>US</sup>**

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.

**45511 Department stores<sup>US</sup>**

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.

**455110 Department stores<sup>US</sup>**

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.

*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 455211 Warehouse clubs and Supercentres)

*Inclusion(s)*

- operation of selected department store departments by separate establishments, on a concession basis

**4552 Warehouse clubs, Supercentres and other general merchandise retailers<sup>US</sup>**

This industry group 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. It also comprises of establishments, not classified to any other industry group, primarily engaged in retailing goods in general merchandise retailers.

**45521 Warehouse clubs, Supercentres and other general merchandise retailers<sup>US</sup>**

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. This industry also 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 retailers, catalogue showrooms, agricultural co-op stores, variety stores and country general retailers are included.

*Exclusion(s)*

- retailing automotive parts (See 441330 Automotive parts and accessories retailers)

**455211 Warehouse clubs and Supercentres<sup>US</sup>**

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 retailers (except Convenience retailers))
- retailing a general line of merchandise in department stores (See 455110 Department stores)

**455212 Home and auto supplies retailers<sup>CAN</sup>**

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)

**455219 All other miscellaneous general merchandise retailers<sup>US</sup>**

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

**456 Health and personal care retailers<sup>US</sup>**

This subsector comprises establishments primarily engaged in retailing health and personal care products. Drug stores and pharmacies, cosmetics, beauty supplies and perfume retailers, optical goods retailers food (health) supplement retailers and health appliance retailers are included.

**4561 Health and personal care retailers<sup>US</sup>**

This industry group comprises establishments primarily engaged in retailing health and personal care products. Drug stores and pharmacies, cosmetics, beauty supplies and perfume retailers, optical goods retailers, food (health) supplement retailers and health appliance retailers are included.

**45611 Pharmacies and drug stores<sup>US</sup>**

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.

**456110 Pharmacies and drug stores<sup>US</sup>**

This Canadian industry comprises establishments, known as pharmacies and drug stores, primarily engaged in retailing prescription or non-prescription drugs and medicines.

*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 456191 Food (health) supplement retailers)

*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

## **45612 Cosmetics, beauty supplies and perfume retailers<sup>US</sup>**

This industry comprises establishments primarily engaged in retailing cosmetics, perfumes, toiletries and personal grooming products.

### **456120 Cosmetics, beauty supplies and perfume retailers<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in retailing cosmetics, perfumes, toiletries and personal grooming products.

### **45613 Optical goods retailers<sup>US</sup>**

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.

### **456130 Optical goods retailers<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in retailing and fitting prescription eyeglasses and contact lenses.

#### *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)

#### *Inclusion(s)*

- grinding of lenses to order on the premises
- retailing of non-prescription sunglasses

## **45619 Other health and personal care retailers<sup>US</sup>**

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.

### **456191 Food (health) supplement retailers<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in retailing food supplement products, such as vitamins, nutrition supplements and body enhancing supplements.

#### *Exclusion(s)*

- retailing organic foods, such as fruits and vegetables, dairy products, and cereals and grains (See 445 Food and beverage retailers)
- retailing prescription and non-prescription drugs (See 456110 Pharmacies and drug stores)

#### *Inclusion(s)*

- retailing a limited line of health food products

**456199 All other health and personal care retailers<sup>US</sup>**

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in retailing specialized lines of health and personal care merchandise.

*Illustrative example(s)*

- health appliances, retail
- hearing aids, retail
- orthopaedic aids, retail
- oxygen tent sales and medical gas supplying, retail

*Exclusion(s)*

- retailing food supplement products (See 456191 Food (health) supplement retailers)
- retailing prescription and non-prescription drugs (See 456110 Pharmacies and drug stores)

*Inclusion(s)*

- provision of fitting services in addition to retailing

**457 Gasoline stations and fuel vendors<sup>US</sup>**

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. It also comprises establishments primarily engaged in retailing heating oil, liquefied petroleum gas (LPG) and other fuels via direct selling.

**4571 Gasoline stations<sup>US</sup>**

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.

**45711 Gasoline stations with convenience stores<sup>US</sup>**

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.

**457110 Gasoline stations with convenience stores<sup>US</sup>**

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 retailers on behalf of their owners

**45712 Other gasoline stations<sup>US</sup>**

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.

**457120 Other gasoline stations<sup>US</sup>**

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.

*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 457110 Gasoline stations with convenience stores)

*Inclusion(s)*

- operation of gasoline station with or without a repair garage, restaurant or other type of operation on behalf of their owners

**4572 Fuel dealers<sup>US</sup>**

This industry group comprises establishments primarily engaged in retailing heating oil, liquefied petroleum gas (LPG) and other fuels via direct selling.

**45721 Fuel dealers<sup>US</sup>**

This industry comprises establishments primarily engaged in retailing heating oil, liquefied petroleum gas (LPG) and other fuels via direct selling.

**457211 Heating oil dealers<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in retailing heating oil via direct selling to the final consumer including both households and commercial businesses.

*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, petroleum products, and other hydrocarbons 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 455219 All other miscellaneous general merchandise retailers)

*Inclusion(s)*

- provision of furnace repair and maintenance services in addition to the primary activity of retailing and delivering oil

**457212 Liquefied petroleum gas (bottled gas) dealers<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in retailing liquefied petroleum gas (LPG) via direct selling.

*Illustrative example(s)*

- liquefied petroleum gas (LPG), delivered to customers' premises, retail
- propane dealer, retail

**457219 Other fuel dealers<sup>CAN</sup>**

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
- firewood or fuelwood dealers, retail
- gasoline and diesel fuel delivered at customers' premises, retail (for personal consumption only)
- wood fuel dealers, retail

*Exclusion(s)*

- direct selling of heating oil (See 457211 Heating oil dealers)
- direct selling of liquefied petroleum gas (See 457212 Liquefied petroleum gas (bottled gas) dealers)

**458 Clothing, clothing accessories, shoes, jewelry, luggage and leather goods retailers<sup>US</sup>**

This subsector comprises establishments primarily engaged in retailing clothing, clothing accessories, shoes, jewelry, luggage and leather goods.

*Exclusion(s)*

- retailing used clothing and clothing accessories (See 459510 Used merchandise retailers)

**4581 Clothing and clothing accessories retailers<sup>US</sup>**

This industry group comprises establishments primarily engaged in retailing new, ready-to-wear clothing and clothing accessories.

**45811 Clothing and clothing accessories retailers<sup>US</sup>**

This industry comprises establishments primarily engaged in retailing new, ready-to-wear clothing and clothing accessories. These establishments may also provide alterations on the garments they sell.

**458111 Men's clothing retailers<sup>CAN</sup>**

This Canadian 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.

*Exclusion(s)*

- retailing a specialized line of apparel, such as raincoats, leather coats, fur apparel and swimwear (See 458119 All other clothing retailers)
- retailing men's and boys' clothing accessories (See 458115 Clothing accessories retailers)
- 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 458114 Family clothing retailers)

*Inclusion(s)*

- provision of alterations on men's and boy's ready-to-wear garments sold

**458112 Women's clothing retailers<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in retailing a general line of new, women's, ready-to-wear clothing, including maternity wear.

*Exclusion(s)*

- retailing a specialized line of clothing, such as bridal gowns, raincoats, leather apparel, fur clothing and swimwear (See 458119 All other clothing retailers)
- retailing ready-to-wear clothing for both genders and all age groups (See 458114 Family clothing retailers)
- retailing women's clothing accessories (See 458115 Clothing accessories retailers)
- retailing women's custom clothing made on the premises (See 3152 Cut and sew clothing manufacturing)

*Inclusion(s)*

- retailing of maternity wear

**458113 Children's and infants' clothing retailers<sup>CAN</sup>**

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 458115 Clothing accessories retailers)
- retailing ready-to-wear clothing for both genders and all age groups (See 458114 Family clothing retailers)

**458114 Family clothing retailers<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in retailing a general line of new, ready-to-wear clothing for men, women, non-binary gender and children, without specializing in sales for an individual gender or age group.

*Illustrative example(s)*

- family clothing, retail
- jeans, retail
- unisex clothing, retail

*Exclusion(s)*

- retailing children's and infants', ready-to-wear clothing (See 458113 Children's and infants' clothing retailers)
- retailing new, men's and boys', ready-to-wear clothing (See 458111 Men's clothing retailers)
- retailing new, women's, ready-to-wear clothing (See 458112 Women's clothing retailers)
- retailing specialized clothing, such as raincoats, bridal gowns, leather apparel, fur clothing and swimwear (See 458119 All other clothing retailers)

**458115 Clothing accessories retailers<sup>CAN</sup>**

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, retail
- tie shops, retail
- umbrellas, retail

**458116 Fur retailers<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in retailing ready-to-wear or custom-made fur apparel.

**458119 All other clothing retailers<sup>CAN</sup>**

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 clothing (including suede), retail
- lingerie, retail
- swimwear, retail
- uniforms and work clothing, retail

*Exclusion(s)*

- retailing athletic uniforms (See 45911 Sporting goods retailers)
- retailing custom clothing and accessories made on the premises (See 315 Apparel manufacturing)
- retailing maternity wear (See 458112 Women's clothing retailers)
- retailing ready-to-wear clothing for both genders and all age groups (See 458114 Family clothing retailers)

**4582 Shoe retailers<sup>US</sup>**

This industry group comprises establishments primarily engaged in retailing all types of new footwear. These establishments may also retail shoe-care products.

**45821 Shoe retailers<sup>US</sup>**

This industry comprises establishments primarily engaged in retailing all types of new footwear. These establishments may also retail shoe-care products.

**458210 Shoe retailers<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in retailing all types of new footwear.

*Inclusion(s)*

- retailing of shoe-care products

**4583 Jewellery, luggage and leather goods retailers<sup>US</sup>**

This industry group comprises establishments primarily engaged in retailing jewellery, luggage and leather goods, and various leather items such as hats, gloves, handbags, ties and belts.

**45831 Jewellery retailers<sup>US</sup>**

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.

**458310 Jewellery retailers<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in retailing jewellery, sterling and plated silverware, and watches and clocks.

*Exclusion(s)*

- retailing costume jewellery (See 458115 Clothing accessories retailers)

*Inclusion(s)*

- provision of services such as cutting and mounting stones and jewellery repair

**45832 Luggage and leather goods retailers<sup>US</sup>**

This industry comprises establishments primarily engaged in retailing luggage, briefcases, trunks and related products, and establishments engaged in retailing a line of leather items.

**458320 Luggage and leather goods retailers<sup>US</sup>**

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 (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 458115 Clothing accessories retailers)
- retailing leather coats and other leather clothing articles (See 458119 All other clothing retailers)

**459 Sporting goods, hobby, musical instrument, book, and miscellaneous retailers<sup>US</sup>**

This subsector comprises establishments 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. It is also 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.

*Exclusion(s)*

- retailing new audio and video recordings (See 449214 Audio and video recording retailers)
- retailing used sporting goods, hobby goods, books, musical instruments, and audio and video recordings (See 459510 Used merchandise retailers)

**4591 Sporting goods, hobby and musical instrument retailers<sup>US</sup>**

This industry group comprises establishments primarily engaged in retailing new sporting goods, games and toys, and musical instruments.

**45911 Sporting goods retailers<sup>US</sup>**

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 458210 Shoe retailers)



- 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)

### **459111 Golf equipment and supplies specialty retailers<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in retailing new golf equipment and supplies.

#### *Exclusion(s)*

- repairing or servicing sporting goods (See 811490 Other personal and household goods repair and maintenance)
- retailing athletic shoes (See 458210 Shoe retailers)
- retailing snowmobile, motorized bicycle and motorized golf cart (See 441220 Motorcycle, boat and other motor vehicle dealers)

#### *Inclusion(s)*

- retailing of used golf equipment and supplies, and provision of repair services

### **459112 Ski equipment and supplies specialty retailers<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in retailing new ski equipment and supplies

#### *Exclusion(s)*

- repairing or servicing sporting goods (See 811490 Other personal and household goods repair and maintenance)

#### *Inclusion(s)*

- retailing of used ski equipment and supplies, and provision of repair services

### **459113 Cycling equipment and supplies specialty retailers<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in retailing new cycling equipment and supplies.

#### *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 458210 Shoe retailers)
- retailing snowmobile, motorized bicycle and motorized golf cart (See 441220 Motorcycle, boat and other motor vehicle dealers)

#### *Inclusion(s)*

- retailing of used cycling equipment and supplies, and provision of repair services

### **459119 All other sporting goods retailers<sup>CAN</sup>**

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in retailing new sporting goods.

#### *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, 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 458210 Shoe retailers)
- 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)

*Inclusion(s)*

- retailing of used sporting goods, and also provision of repair services

**45912 Hobby, toy and game retailers<sup>US</sup>**

This industry comprises establishments primarily engaged in retailing new toys, games, and hobby and craft supplies.

**459120 Hobby, toy and game retailers<sup>US</sup>**

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
- toys and games, retail

*Exclusion(s)*

- retailing artists' supplies or collectors' items, such as coins, stamps, autographs and cards (See 459999 All other miscellaneous retailers (except beer and wine-making supplies retailers))
- retailing software, including game software (See 449212 Computer and software retailers)

**45913 Sewing, needlework and piece goods retailers<sup>US</sup>**

This industry comprises establishments primarily engaged in retailing new sewing supplies, fabrics, patterns, yarns and other needlework accessories. These establishments may also retail sewing machines.

**459130 Sewing, needlework and piece goods retailers<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in retailing new sewing supplies, fabrics, patterns, yarns and other needlework accessories.

*Illustrative example(s)*

- knitting yarn and accessories, retail
- needlework, retail

- notions, sewing thread and needles, retail
- piece goods (e.g., textile, cotton, linen, woollen), retail
- remnant, retail
- sewing supplies, retail
- upholstery fabric, retail
- yard goods (textile fabric), retail

*Exclusion(s)*

- retailing sewing machine (See 449211 Appliance, television and other electronics retailers)

*Inclusion(s)*

- retailing of sewing machines and other sewing supplies

**45914 Musical instrument and supplies retailers<sup>US</sup>**

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

**459140 Musical instrument and supplies retailers<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in retailing new musical instruments, sheet music and related 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 449214 Audio and video recording retailers)

*Inclusion(s)*

- renting and repairing of musical instruments, in addition to retailing instruments and supplies

**4592 Book retailers and news dealers<sup>US</sup>**

This industry group comprises establishments primarily engaged in retailing new books, newspapers, magazines and other periodicals.

**45921 Book retailers and news dealers<sup>US</sup>**

This industry comprises establishments primarily engaged in retailing new books, newspapers, magazines and other periodicals.

**459210 Book retailers and news dealers<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in retailing new books, newspapers, magazines and other periodicals.

*Illustrative example(s)*

- magazine subscription sales (except mail order), retail

**4593 Florists<sup>US</sup>**

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.

**45931 Florists<sup>US</sup>**

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.

**459310 Florists<sup>US</sup>**

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 444240 Nursery retailers and garden centres)

**4594 Office supplies, stationery and gift retailers**

This industry group comprises establishments primarily engaged in retailing new office supplies, stationery and gifts.

**45941 Office supplies and stationery retailers<sup>US</sup>**

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.

**459410 Office supplies and stationery retailers<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in retailing office supplies or a combination of office supplies, equipment and furniture.

*Exclusion(s)*

- retailing computers (See 449212 Computer and software retailers)
- retailing greeting cards (See 459420 Gift, novelty and souvenir retailers)
- retailing office furniture (See 449110 Furniture retailers)

**45942 Gift, novelty and souvenir retailers<sup>US</sup>**

This industry comprises establishments primarily engaged in retailing new gifts, novelty merchandise, souvenirs, greeting cards, seasonal and holiday decorations, and curios.

**459420 Gift, novelty and souvenir retailers<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in retailing new gifts, novelty merchandise, souvenirs, greeting cards, seasonal and holiday decorations, and curios.

*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 459410 Office supplies and stationery retailers)

*Inclusion(s)*

- retailing of stationery

**4595 Used merchandise retailers**

This industry group comprises establishments primarily engaged in retailing used merchandise. Establishments primarily engaged in retailing antiques are also included.

**45951 Used merchandise retailers<sup>US</sup>**

This industry comprises establishments primarily engaged in retailing used merchandise. Establishments primarily engaged in retailing antiques are also included

**459510 Used merchandise retailers<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in retailing used merchandise.

*Illustrative example(s)*

- antiques, retail
- appliances, used, retail
- book stores, second-hand, retail
- glassware and china, used, retail
- rare book retailers
- second-hand clothing, retail
- second-hand furniture, retail
- second-hand merchandise, retail
- second-hand phonograph and phonograph records, 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 459999 All other miscellaneous retailers (except beer and wine-making supplies retailers))
- retailing new and used sporting goods (See 45911 Sporting goods retailers)
- retailing used automobile (See 441120 Used car dealers)
- retailing used mobile homes (See 459930 Manufactured (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 441340 Tire dealers)

*Inclusion(s)*

- retailing of antiques

**4599 Other miscellaneous store retailers<sup>US</sup>**

This industry group comprises establishments, not classified to any other industry group, primarily engaged in retailing new merchandise in other types of specialty retailers.

**45991 Pet and pet supplies retailers<sup>US</sup>**

This industry comprises establishments primarily engaged in retailing pets, pet food and pet supplies. These establishments may also provide pet grooming services.

**459910 Pet and pet supplies retailers<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in 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)

*Inclusion(s)*

- provision of pet grooming services, in addition to retailing pets, pet food and pet supplies

**45992 Art dealers<sup>US</sup>**

This industry comprises establishments primarily engaged in retailing original and limited edition art works. Establishments primarily engaged in the exhibition of Indigenous art for retail sale are also included.

**459920 Art dealers<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in retailing original and limited edition art works.

*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 449123 Print and picture frame retailers)

*Inclusion(s)*

- exhibition of Indigenous art for retail sale

**45993 Manufactured (mobile) home dealers<sup>US</sup>**

This industry comprises establishments primarily engaged in retailing new and used manufactured (mobile) homes, parts and equipment. These establishments may provide installation services in addition to retailing the homes.

**459930 Manufactured (mobile) home dealers<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in retailing new and used manufactured (mobile) homes, parts and equipment.

*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 444180 Other building material dealers)

*Inclusion(s)*

- provision of installation services in addition to retailing the mobile homes

**45999 All other miscellaneous retailers<sup>US</sup>**

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; cannabis and cannabis products; 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)

**459992 Beer and wine-making supplies retailers<sup>CAN</sup>**

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

**459993 Cannabis retailers<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in retailing cannabis and cannabis products.

*Illustrative example(s)*

- provincially regulated cannabis retail locations

*Exclusion(s)*

- cannabis product delivery services (See 492210 Local messengers and local delivery)
- cannabis products, business-to-business (B2B) electronic markets, wholesale (See 419110 Business-to-business electronic markets)
- cannabis products, wholesale agents and brokers (See 419120 Wholesale trade agents and brokers)
- electronic cigarette and vapour liquid retailing (See 459999 All other miscellaneous retailers (except beer and wine-making supplies retailers))
- head shops (See 459999 All other miscellaneous retailers (except beer and wine-making supplies retailers))
- liquor stores selling cannabis products (See 445320 Beer, wine and liquor retailers)
- pharmacies and drug stores selling cannabis products (See 456110 Pharmacies and drug stores)

**459999 All other miscellaneous retailers (except beer and wine-making supplies retailers)<sup>CAN</sup>**

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in retailing specialized lines of merchandise.

*Illustrative example(s)*

- artists' supplies, retail
- auctioneering, with own facilities, open to the general public, retail
- cigar, tobacco and cigarettes, retail
- home security equipment, retail

- hot tubs, whirlpools and sauna, retail
- numismatic supplies, retail
- party supplies, 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 441330 Automotive parts and accessories retailers)
- religious book stores, retail (See 459210 Book retailers and news dealers)
- wine and beer-making supplies stores (See 459992 Beer and wine-making supplies retailers)

*Inclusion(s)*

- retailing of a general line of new and used merchandise on an auction basis



## 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.

### 481 Air transportation

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

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

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<sup>CAN</sup>

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

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.

### **48121 Non-scheduled air transportation**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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.

#### *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)

- specialized air sightseeing services (See 487990 Scenic and sightseeing transportation, other)

*Inclusion(s)*

- specialized services such as air ambulance, towing advertising banners, and aerial traffic reporting, or general air transportation of passengers and goods, with no single service predominating

## **482 Rail transportation**

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**

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**

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<sup>US</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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)

## 483 Water transportation

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

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)<sup>CAN</sup>

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.

### *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)

### *Inclusion(s)*

- operating ocean-going cruise ships

### 483116 Deep sea, coastal and Great Lakes water transportation by ferries<sup>CAN</sup>

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)

**4832 Inland water transportation**

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)<sup>CAN</sup>**

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<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in operating inland ferries.

*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)

*Inclusion(s)*

- ferries operated in harbours

**484 Truck transportation**

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. Generally the trips are same-day return.

**484110 General freight trucking, local<sup>US</sup>**

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**

This industry comprises establishments primarily engaged in long distance, general freight trucking. These establishments primarily provide trucking services between metropolitan areas. Generally the trips are not same-day return.

**484121 General freight trucking, long distance, truck-load (single shipper)<sup>US</sup>**

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. Generally the trips are not same-day return.

*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 (multiple shippers)<sup>US</sup>**

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 load of shipments from multiple shippers or 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. Generally the trips are not same-day return.

**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**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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

**485 Transit and ground passenger transportation**

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**

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<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in operating local and suburban mass passenger transit systems.

*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)

*Inclusion(s)*

- operating fixed routes and schedules, and allowing passengers to pay on a per-trip basis

## 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

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

This industry group comprises establishments primarily engaged in providing passenger transportation by taxi and limousine.

### 48531 Taxi service

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<sup>US</sup>

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.

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

- ride hailing service
- ride sharing dispatching service
- ride sharing service
- ride sharing service, via an intermediary platform service

##### *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**

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**

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**

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**

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**

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 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 persons with a disability.

### 48599 Other transit and ground passenger transportation

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 persons with a disability.

### 485990 Other transit and ground passenger transportation<sup>CAN</sup>

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 persons with a disability.

#### *Illustrative example(s)*

- airport limousine service, scheduled
- 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.

**4862 Pipeline transportation of natural gas**

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.

*Exclusion(s)*

- water supply pipelines, long distance (See 221310 Water supply and irrigation systems)

*Inclusion(s)*

- operating slurry pipelines

**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**

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.

#### **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.

*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)

*Inclusion(s)*

- provision of charter fishing services

**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.

**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<sup>US</sup>**

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.

**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.



*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)

*Inclusion(s)*

- operating railway terminals and stations

**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)

**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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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**

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<sup>US</sup>

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<sup>CAN</sup>

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<sup>CAN</sup>

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.

#### *Exclusion(s)*

- acting as intermediaries between shippers and carriers, involving only the marine mode of transportation (See 488511 Marine shipping agencies)

#### *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

## 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.

### 488990 Other support activities for transportation<sup>MEX</sup>

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing specialized services to transportation establishments.

#### *Illustrative example(s)*

- 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)

*Inclusion(s)*

- packing, crating and otherwise preparing goods for transportation

**491 Postal service**

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**

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.

*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)

*Inclusion(s)*

- courier establishments of the Post Office

**4922 Local messengers and local delivery**

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.

*Illustrative example(s)*

- bicycle messenger and delivery service
- delivering food for a restaurant
- food delivery, via an intermediary platform service
- liquor delivery services (dial-a-bottle)
- local delivery service, small parcels

*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

## 493 Warehousing and storage

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

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))

### 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<sup>US</sup>**

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**

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.

### **493130 Farm product warehousing and storage**

This Canadian industry comprises establishments primarily engaged in operating farm product warehousing and storage facilities, except refrigerated.



*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)

*Inclusion(s)*

- grain elevators primarily engaged in 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

*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. Distribution of these information and cultural products via the Internet are included. 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 online; a sound recording can be aired on radio, distributed online, or sold at a record store; software can be bought at retail outlets or downloaded from the Internet; a newspaper can be purchased at a newsstand or read online. 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 motion picture and sound recording industries, the publishing industries, the broadcasting and content providers industries, the telecommunications industries, the computing infrastructure providers, data processing and hosting services industries, and the web search portals, libraries, archives, and other information 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 (See 31-33 Manufacturing)
- 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 (See 44-45 Retail trade)
- wholesaling information and cultural products such as newspapers, books, software, videocassettes, DVDs and sound recordings (See 41 Wholesale trade)

## 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 449214 Audio and video recording retailers)
- 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<sup>US</sup>

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

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 519212 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 449214 Audio and video recording retailers)
- 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<sup>MEX</sup>**

This Canadian industry comprises establishments primarily engaged in exhibiting motion pictures.

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

- cinemas
- festivals, film, with or without facilities
- motion picture theatres, drive-ins
- motion picture theatres, indoor

##### *Inclusion(s)*

- providing occasional motion picture exhibition services, such as those provided during film festivals

### **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<sup>MEX</sup>**

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.

##### *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 519212 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)

*Inclusion(s)*

- specializing in motion picture or video post-production services, such as creating credits, producing computer graphics and animation

## **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**

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<sup>CAN</sup>**

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.

*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)

*Inclusion(s)*

- copyrights or acting as administrators of music copyrights on behalf of copyright owners

### **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.

## 512240 Sound recording studios

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

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.

### *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)

*Inclusion(s)*

- holding the copyright to the master recording and deriving revenues from selling, leasing, and licensing master recording

### **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)

### **513 Publishing industries**

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, digital and online. Publishers of multimedia products, such as interactive children's books, multimedia CD-ROM and digital video disk (DVD) reference books, multimedia digital books, and musical greeting cards are also included. Establishments in this subsector may print, reproduce or offer direct online access to the works themselves or they may arrange with others to carry out such functions.

### **5131 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 51321 Software publishers)

### **51311 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, electronic form or online.

#### **513110 Newspaper publishers<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in carrying out operations necessary for producing and distributing newspapers. These establishments may publish newspapers in print, electronic form or online.

#### *Illustrative example(s)*

- newspapers, publishing
- newspapers, publishing and printing

#### *Exclusion(s)*

- printing, but not publishing, newspapers (See 32311 Printing)
- 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 516219 Other media content providers)

#### *Inclusion(s)*

- gathering news, writing news columns, feature stories and editorials; and selling and preparing advertisements
- publishing newspapers in print, electronic form or online

### **51312 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 print, electronic form or online.

#### **513120 Periodical publishers<sup>US</sup>**

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. These periodicals may be published in print, electronic form or online.

*Illustrative example(s)*

- advertising periodicals, publishing
- comic books in issue format, publishing
- magazine publishing
- newsletters publishing
- periodicals, all formats, publishing

*Exclusion(s)*

- printing, but not publishing, periodicals (See 32311 Printing)
- publishing directories and databases (See 513140 Directory and mailing list publishers)
- publishing newspapers (See 513110 Newspaper publishers)
- publishing sheet music (See 512230 Music publishers)
- selling media time or space for media owners (See 541840 Media representatives)

*Inclusion(s)*

- gathering, writing, soliciting and editing articles, and preparing and selling advertisements, in periodical publishing
- publishing periodicals in print, electronic form or online

### **51313 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, electronic form, or online.

### **513130 Book publishers<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in carrying out various design, editing and marketing activities necessary for producing and distributing books of all kinds. These books may be published in print, audio, electronic form, or online.

*Illustrative example(s)*

- books, publishing
- publishing maps, street guides and atlases
- school textbooks, publishing
- travel guide, publishing

*Exclusion(s)*

- printing, but not publishing, books (See 32311 Printing)
- publishing music books (See 512230 Music publishers)

*Inclusion(s)*

- producing and distributing text books; technical, scientific and professional books; and mass market paperback books
- publishing books in print, audio, electronic form or online

### **51314 Directory and mailing list publishers**

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, electronic form or online. Electronic versions may be provided directly to customers by the establishment or third party vendors.

### **513140 Directory and mailing list publishers<sup>US</sup>**

This Canadian 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, electronic form or online. Electronic versions may be provided directly to customers by the establishment or third party vendors.

#### *Illustrative example(s)*

- address and mailing list compilers
- directories, publishing
- electronic database (machine readable) publishing
- telephone directories, publishing

#### *Exclusion(s)*

- designing, developing and publishing computer software products (See 51321 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 online access to databases developed by others (See 519290 Web search portals and all other information services)
- publishing encyclopedias (See 513130 Book publishers)

#### *Inclusion(s)*

- providing electronic versions of directories and mailing lists directly to customers by the establishment or third party vendors
- publishing directories and mailing lists in one or more formats such as print, electronic form or online

### **51319 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.

### **513190 Other publishers<sup>CAN</sup>**

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
- calendars, publishing
- catalogues (e.g., mail order, store and merchandise), publishing
- diaries and time schedulers, publishing
- greeting cards and postcards, publishing

#### *Exclusion(s)*

- publishing books, maps and atlases (See 513130 Book publishers)
- publishing directories and mailing lists (See 513140 Directory and mailing list publishers)
- publishing magazines and periodicals (See 513120 Periodical publishers)
- publishing music (See 512230 Music publishers)
- publishing newspapers (See 513110 Newspaper publishers)

## 5132 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.

### 51321 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.

#### 513211 Software publishers (except video game publishers)<sup>CAN</sup>

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.

##### *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 Computing infrastructure providers, data processing, web hosting, and related services)
- video game software publishing (See 513212 Video game publishers)
- video game software publishing (including designing and developing) (See 513212 Video game publishers)

##### *Inclusion(s)*

- designing and publishing or publishing of software only

#### 513212 Video game publishers<sup>CAN</sup>

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.

##### *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 541515 Video game design and development services)
- 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 Computing infrastructure providers, data processing, web hosting, and related services)

*Inclusion(s)*

- designing and publishing or publishing video games only

## **516 Broadcasting and content providers**

This subsector comprises establishments primarily engaged in operating radio or television broadcasting stations for programming and transmission to the public. Programming may originate in their own studio, from an affiliated network, or from external sources. This subsector also comprises establishments primarily engaged in providing media streaming distribution services, operating media broadcasting, satellite and cable television networks, and supplying information, such as news reports, articles, pictures, and features, to the news media. These may operate by cable systems, satellite transmission or over the Internet. These establishments distribute textual, audio, and/or video content of general or specific interest.

### **5161 Radio and television broadcasting stations**

This industry group comprises establishments operating radio or television broadcasting stations for the programming and transmission to the public. Programming may originate in their own studio, from an affiliated network, or from external sources.

*Exclusion(s)*

- delivering programs to subscribers by cable or satellite systems (See 517310 Wired and wireless telecommunications carriers (except satellite))

#### **51611 Radio broadcasting stations**

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. These stations operate primarily through over-the-air transmission to the public but may also broadcast over the Internet, by cable or by satellite.

##### **516110 Radio broadcasting stations**

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. These stations operate primarily through over-the-air transmission to the public but may also broadcast over the Internet, by cable or by satellite.

*Illustrative example(s)*

- broadcasting stations, radio

#### **51612 Television broadcasting stations**

This industry comprises establishments primarily engaged in operating broadcasting studios and facilities for the production of a variety of television programs. Programming may originate in their own studios, from an affiliated network or from external sources. These stations operate primarily through over-the-air transmission to the public but may also broadcast over the Internet, by cable or by satellite.

##### **516120 Television broadcasting stations**

This Canadian industry comprises establishments primarily engaged in operating broadcasting studios and facilities for the production of a variety of television programs. Programming may originate in their own studios, from an affiliated network or from external sources. These stations operate primarily through over-the-air transmission to the public but may also broadcast over the Internet, by cable or by satellite.

*Illustrative example(s)*

- public broadcasting, television, over the airwaves transmission
- television broadcasting stations, over the airwaves transmission

*Exclusion(s)*

- broadcasting television programs in a defined and limited format via operators of cable and satellite distribution systems (See 516211 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)

## **5162 Media streaming distribution services and other media networks and content providers**

This industry group comprises establishments primarily providing media streaming distribution services, operating media broadcasting, satellite and cable television networks, and supplying information, such as news reports, articles, pictures, and features, to the news media. These may operate by cable systems, satellite transmission or over the Internet. These establishments distribute textual, audio, and/or video content of general or specific interest.

### **51621 Media streaming distribution services and other media networks and content providers**

This industry comprises establishments primarily providing media streaming distribution services, operating media broadcasting, satellite and cable television networks, and supplying information, such as news reports, articles, pictures, and features, to the news media. These may operate by cable systems, satellite transmission or over the Internet. These establishments distribute textual, audio, and/or video content of general or specific interest.

### **516211 Pay and specialty television<sup>CAN</sup>**

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)*

- cable and other subscription programming
- specialty television (e.g., music, sports, news) channels

*Exclusion(s)*

- independent performing, writing, and journalism, including photojournalists (See 71151 Independent artists, writers and performers)
- operating radio and television broadcasting stations over the airwaves (See 5161 Radio and television broadcasting stations)
- over the air transmission to the public (See 516120 Television broadcasting stations)
- producing radio program recordings (See 51229 Other sound recording industries)
- producing television programs (See 51211 Motion picture and video production)
- producing television programs without broadcasting (See 512110 Motion picture and video production)
- providing cable and satellite television distribution services using facilities and infrastructure that they operate (See 51731 Wired and wireless telecommunications carriers (except satellite))
- publishing and distributing own-account content created or owned, including gaming site publishers (See 513 Publishing industries)
- theatrical distribution of motion pictures and videos (See 51212 Motion picture and video distribution)

**516212 Media streaming distribution services<sup>CAN</sup>**

This Canadian industry comprises establishments primarily providing media streaming distribution services over the Internet. These establishments distribute textual, audio, and/or video content of general or specific interest.

*Illustrative example(s)*

- entertainment broadcasting sites, Internet
- Internet sports broadcasting sites
- media (e.g., audio, video, etc.) streaming distribution services
- stand-alone streaming services
- Video on Demand (VOD) streaming distribution services
- Virtual Multichannel Video Programming Distributors (vMVPDs)
- web broadcasting

*Exclusion(s)*

- delivering programs to subscribers by cable or satellite systems (See 517310 Wired and wireless telecommunications carriers (except satellite))
- formatting content, provided by a customer, for streaming and providing infrastructure support on behalf of the content owner, generally on a contract or fee basis (See 51821 Computing infrastructure providers, data processing, web hosting, and related services)
- independent performing, writing, and journalism, including photojournalists (See 71151 Independent artists, writers and performers)
- operating radio and television broadcasting stations over the airwaves (See 5161 Radio and television broadcasting stations)
- operating websites that use search engines to allow for searching information on the Internet (See 51929 Web search portals and all other information services)
- over the air transmission to the public (See 516120 Television broadcasting stations)
- producing radio program recordings (See 51229 Other sound recording industries)
- producing television programs (See 51211 Motion picture and video production)
- providing cable and satellite television distribution services using facilities and infrastructure that they operate (See 51731 Wired and wireless telecommunications carriers (except satellite))
- publishing and distributing own-account content created or owned, including gaming site publishers (See 513 Publishing industries)
- theatrical distribution of motion pictures and videos (See 51212 Motion picture and video distribution)

**516219 Other media content providers<sup>CAN</sup>**

This Canadian industry comprises establishments primarily providing information, such as news reports, articles, pictures, and features, to the news media and providing other media content services not elsewhere classified.

*Illustrative example(s)*

- blog sites, Internet
- press service (news syndicate)

*Exclusion(s)*

- formatting content, provided by a customer, for streaming and providing infrastructure support on behalf of the content owner, generally on a contract or fee basis (See 51821 Computing infrastructure providers, data processing, web hosting, and related services)
- independent correspondents and freelance news journalists (See 711513 Independent writers and authors)
- independent performing, writing, and journalism, including photojournalists (See 71151 Independent artists, writers and performers)
- operating radio and television broadcasting stations over the airwaves (See 5161 Radio and television broadcasting stations)
- operating web sites that use search engines to allow for searching information on the Internet (See 51929 Web search portals and all other information services)

- over the air transmission to the public (See 516120 Television broadcasting stations)
- producing radio program recordings (See 51229 Other sound recording industries)
- producing television programs, without broadcasting (See 51211 Motion picture and video production)
- providing cable and satellite television distribution services using facilities and infrastructure that they operate (See 51731 Wired and wireless telecommunications carriers (except satellite))
- publishing and distributing own-account content created or owned, including gaming site publishers (See 513 Publishing industries)
- theatrical distribution of motion pictures and videos (See 51212 Motion picture and video distribution)

## 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 516211 Pay and specialty television)
- radio and television broadcasting (See 5161 Radio and television broadcasting stations)

### **5173 Wired and wireless telecommunications carriers(except satellite)<sup>CAN</sup>**

This industry group 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)<sup>CAN</sup>**

This 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)<sup>CAN</sup>**

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.

### *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 516110 Radio broadcasting stations)
- broadcasting television programs in a defined and limited format via operators of cable or satellite distribution systems (See 516211 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)
- 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)

*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

**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.

*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 519290 Web search portals and all other information services)
- 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 516110 Radio broadcasting stations)

*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)

**5179 Other telecommunications<sup>CAN</sup>**

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<sup>CAN</sup>**

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.

**517911 Telecommunications resellers<sup>CAN</sup>**

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<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in operating telecommunications networks or providing telecommunication services not elsewhere classified

*Illustrative example(s)*

- satellite or missile tracking stations, operated on a contract basis
- satellite tracking stations

*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 517310 Wired and wireless telecommunications carriers (except satellite))

**518 Computing infrastructure providers, data processing, web hosting, and related services**

This subsector comprises establishments primarily engaged in providing the infrastructure for data processing, hosting, and related services.

**5182 Computing infrastructure providers, data processing, web hosting, and related services**

This industry group comprises establishments primarily engaged in providing the infrastructure for data processing, hosting, and related services.

**51821 Computing infrastructure providers, data processing, web 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 Computing infrastructure providers, data processing, web hosting, and related services**

This Canadian industry comprises establishments primarily engaged in providing computing infrastructure, data processing services, web hosting services (except software publishing), and related services, including streaming support services (except streaming distribution services). Data processing establishments provide complete processing and specialized reports from data supplied by clients.

*Illustrative example(s)*

- cloud computing services (except software publishing and computer systems design)
- cloud storage services
- computer data storage services
- computing infrastructure provision
- computing platform infrastructure provision
- cryptocurrency mining
- game server hosting providers
- media streaming data storage services
- media streaming technical support services

- Platform as a Service (PaaS)
- video and audio technical streaming support services
- video tape and film stock digitization services
- Web hosting (excluding software publishing)

#### *Exclusion(s)*

- computer facilities management (See 541514 Computer systems design and related services (except video game design and development))
- online reservation services (e.g., airline, bus, car rental, hotel, short-term private accommodation) (See 561590 Other travel arrangement and reservation services)
- operating web search portals (See 519290 Web search portals and all other information services)
- 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)
- providing video and audio streaming distribution services (See 516211 Pay and specialty television)

#### *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

### **519 Web search portals, libraries, archives, and all other information services**

This subsector comprises establishments, not classified to any other industry, primarily engaged in providing other information services. The main components are web search portals, libraries and archives, and all other information services.

#### **5192 Web search portals, libraries and archives, and all 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 libraries and archives, web search portals and all other information services.

#### **51921 Libraries and archives**

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.

#### **519211 Libraries<sup>CAN</sup>**

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 459210 Book retailers and news dealers)

**519212 Archives<sup>CAN</sup>**

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)
- cinémathèques (film library)
- film archives
- video archives
- vidéothèques

*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)

**51929 Web search portals and all other information services**

This industry comprises establishments primarily engaged in operating websites that use a search engine to generate and maintain extensive databases of Internet addresses and content in an easily searchable format (and known as web search portals) or providing other information services not elsewhere classified. Establishments known as web search portals often provide additional Internet services, such as email, connections to other websites, auctions, news, and other limited content.

**519290 Web search portals and all other information services**

This Canadian industry comprises establishments primarily engaged in operating websites that use a search engine to generate and maintain extensive databases of Internet addresses and content in an easily searchable format (and known as web search portals) or providing other information services not elsewhere classified. Establishments known as web search portals often provide additional Internet services, such as email, connections to other websites, auctions, news, and other limited content.

*Illustrative example(s)*

- Internet search portal and websites, operating
- news and press clipping service
- stock photo agencies or libraries
- web search portals, operating

*Exclusion(s)*

- developing databases for the purpose of credit reporting (See 56145 Credit bureaus)
- formatting content, provided by a customer, for streaming and providing infrastructure support on behalf of the content owner, generally on a contract or fee basis (See 518210 Computing infrastructure providers, data processing, web hosting, and related services)
- operating archives (See 519212 Archives)
- operating libraries (See 519211 Libraries)

- operating news syndicates (See 51621 Media streaming distribution services and other media networks and content providers)
- providing Internet access (See 517 Telecommunications)
- publishing and distributing own-account content created or owned, including gaming site publishers (See 513212 Video game publishers)
- retailing new and used goods using the Internet (See 44-45 Retail trade)
- traditional or combined broadcasting (See 516 Broadcasting and content providers)

*Inclusion(s)*

- providing telephone based information recordings or searching and retrieving information on a contract basis

## 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.
- establishments that are primarily engaged in providing specialized services that facilitate or support financial intermediation, insurance and employee benefit programs.

In addition, establishments charged with monetary control - the monetary authorities - are included in this sector.

### 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.

#### 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<sup>US</sup>**

This industry group comprises establishments primarily engaged in accepting deposits and lending funds. Deposits are the principal source of funds loaned.

#### **52211 Banking<sup>CAN</sup>**

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<sup>CAN</sup>**

This Canadian industry comprises establishments 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 Credit unions)
- provincial government savings establishments that channel deposits to the government rather than lending them to customers (See 522190 Other depository credit intermediation)

*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

##### **522112 Corporate and institutional banking industry<sup>CAN</sup>**

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.

*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)

*Inclusion(s)*

- chartered banks that are primarily engaged in issuing loans to large businesses, governments or other large institutional clients

**52213 Credit unions<sup>US</sup>**

This industry comprises establishments of credit unions and caisses populaires primarily engaged in accepting deposits from, and issuing loans to, members. Credit unions raise funds from members through the sale of shares and the acceptance of deposits.

**522130 Credit unions<sup>US</sup>**

This Canadian industry comprises establishments of credit unions and caisses populaires primarily engaged in accepting deposits from, and issuing loans to, members. Credit unions raise funds from members through the sale of shares and the acceptance of deposits.

*Illustrative example(s)*

- credit unions

**52219 Other depository credit intermediation<sup>US</sup>**

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<sup>US</sup>**

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in accepting deposits and making loans.

*Illustrative example(s)*

- banks, private (i.e., unincorporated)
- deposit-accepting mortgage companies, co-operative

*Inclusion(s)*

- provincial government savings establishments that channel deposits to the government rather than lending them to customers

**5222 Non-depository credit intermediation<sup>US</sup>**

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.

**52221 Credit card issuing<sup>US</sup>**

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<sup>US</sup>**

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<sup>US</sup>**

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<sup>US</sup>**

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.

*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)

*Inclusion(s)*

- purchasing of installment and credit card receivables, created as a result of retail sales to businesses and individuals

**52229 Other non-depository credit intermediation<sup>US</sup>**

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.

**522291 Consumer lending<sup>US</sup>**

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<sup>CAN</sup>**

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<sup>US</sup>**

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<sup>US</sup>**

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<sup>US</sup>**

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<sup>US</sup>**

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.

**522321 Central credit unions<sup>CAN</sup>**

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 Computing infrastructure providers, data processing, web 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<sup>CAN</sup>**

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
- electronic funds transfer services, including peer-to-peer payment 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 Computing infrastructure providers, data processing, web hosting, and related services)

### **52239 Other activities related to credit intermediation<sup>US</sup>**

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<sup>US</sup>**

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**

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**

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<sup>US</sup>**

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<sup>US</sup>**

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.

##### *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)

##### *Inclusion(s)*

- making markets (dealing or trading) in securities

### **52312 Securities brokerage<sup>US</sup>**

This industry comprises establishments primarily engaged in buying or selling securities for others on a commission basis.

#### **523120 Securities brokerage<sup>US</sup>**

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>US</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)
- virtual currency (cryptocurrency) dealing

*Exclusion(s)*

- buying and selling physical commodities for resale to other than the general public (See 41 Wholesale trade)

**52314 Commodity contracts brokerage<sup>US</sup>**

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
- virtual currency (cryptocurrency) brokering

*Exclusion(s)*

- buying and selling physical commodities for resale to other than the general public (See 41 Wholesale trade)

**5232 Securities and commodity exchanges**

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.

**52321 Securities and commodity exchanges**

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**

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**

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<sup>US</sup>**

This industry comprises establishments primarily engaged in acting as principals (except investment bankers, securities dealers, and commodity contracts dealers) in buying or selling of financial contracts, generally on a spread basis. Principals are investors that buy or sell for their own account. This industry also covers legal entities, often referred to as personal holding companies, set up primarily for the purpose of holding, in a generally passive manner, the wealth of an individual or a family.

**523910 Miscellaneous intermediation<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in acting as principals (except investment bankers, securities dealers, and commodity contracts dealers) in buying or selling of financial contracts, generally on a spread basis. Principals are investors that buy or sell for their own account. This industry also covers legal entities, often referred to as personal holding companies, set up primarily for the purpose of holding, in a generally passive manner, the wealth of an individual or a family.

*Illustrative example(s)*

- companies established to hold the wealth of an individual or a family
- investment clubs
- investment holding company
- land speculation
- oil royalty dealing (acting as principals)
- personal corporation, holding securities
- syndicates, investment
- venture capital companies

**52392 Portfolio management<sup>US</sup>**

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.

**523920 Portfolio management<sup>US</sup>**

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<sup>US</sup>**

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<sup>US</sup>**

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. Establishment in this industry may communicate their advice both directly to their clients and via printed or electronic media as part of a subscription service.

*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)

*Inclusion(s)*

- providing financial planning advice, investment counseling and investment research

**52399 All other financial investment activities<sup>US</sup>**

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<sup>CAN</sup>**

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.

*Illustrative example(s)*

- business start-up fundraising campaign services on a contract or fee basis, via an intermediary platform service (excluding securities and commodities)
- crowdfunding, start-up donation or investment
- 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)

*Inclusion(s)*

- note brokers, oil and gas lease brokers and stock transfer agents

**524 Insurance carriers and related activities**

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**

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<sup>US</sup>**

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<sup>CAN</sup>**

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)

**524112 Direct group life, health and medical insurance carriers<sup>CAN</sup>**

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<sup>US</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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.

*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)

*Inclusion(s)*

- insurance for private and commercial vehicles
- liability insurance and vehicle loss or damage insurance

**524123 Direct, public, automobile insurance carriers<sup>CAN</sup>**

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<sup>CAN</sup>**

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.

*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)

*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

**524125 Direct liability insurance carriers<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>US</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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.

### **524135 Liability reinsurance carriers<sup>CAN</sup>**

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<sup>CAN</sup>**

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**

This industry group comprises establishments primarily engaged in selling insurance or providing services related to insurance.

#### **52421 Insurance agencies and brokerages<sup>US</sup>**

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<sup>US</sup>**

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<sup>US</sup>**

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<sup>US</sup>**

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

##### **524299 All other insurance related activities<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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.

**526112 Non-trusteed pension funds<sup>CAN</sup>**

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 trusteed)
- segregated pension funds, of life insurance carriers

*Exclusion(s)*

- pension fund, trustee (See 526111 Trusteed pension funds)

**5269 Other funds and financial vehicles<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

This Canadian industry comprises funds primarily engaged in investing in mortgages on property with the objective being interest income.

**526914 Money market funds<sup>CAN</sup>**

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

**526915 Bond and income / dividend funds - Canadian<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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-trusteed pension funds)

**52698 All other funds and financial vehicles<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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

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)
- short term accommodation rentals (See 721 Accommodation services)

### 5311 Lessors of real estate

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<sup>US</sup>

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. These establishments may provide additional services, such as security, maintenance, parking, and snow and trash removal.

#### *Illustrative example(s)*

- operators of apartment buildings
- real estate investment trusts (REITs), operating residential buildings (except social housing)
- residential hotels operators
- retirement homes without services, independent living , operators of

#### *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)
- retirement home with assistive living services such as personal care and nursing services (except in-patient and rehabilitative) (See 623310 Community care facilities for the elderly)
- short-term accommodation rentals n.e.c. (See 721198 All other traveller accommodation)

*Inclusion(s)*

- operation of residential properties on own account
- subcontracting operation of residential property to a third party

**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.

*Exclusion(s)*

- operating short stay emergency housing facilities (See 624220 Community housing services)

*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

**53112 Lessors of non-residential buildings (except mini-warehouses)<sup>US</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>US</sup>**

This Canadian industry comprises establishments primarily engaged in owning, or owning and operating, non-residential buildings. These establishments may provide additional services, such as security, maintenance, parking, and snow and trash removal.

*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)

*Inclusion(s)*

- operation of non-residential properties on own account
- subcontracting operation of non-residential properties to a third party

**53113 Self-storage mini-warehouses<sup>US</sup>**

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<sup>US</sup>**

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<sup>US</sup>**

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<sup>US</sup>**

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))

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

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**

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<sup>CAN</sup>**

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.

#### *Illustrative example(s)*

- sales agents, real estate

#### *Inclusion(s)*

- brokers acting in the capacity of independent real estate sales persons
- renting or leasing properties on behalf of clients

### **531212 Offices of real estate brokers<sup>CAN</sup>**

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.

#### *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)

#### *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

### **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.

### **53131 Real estate property managers<sup>US</sup>**

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<sup>CAN</sup>**

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<sup>US</sup>**

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<sup>US</sup>**

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<sup>US</sup>**

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<sup>US</sup>**

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**

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**

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**

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<sup>US</sup>**

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
- car sharing service
- 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<sup>US</sup>**

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**

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.

**53221 Consumer electronics and appliance rental**

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**

This industry comprises establishments, not classified to any other industry, primarily engaged in renting consumer goods.

**532280 All other consumer goods rental<sup>CAN</sup>**

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in renting consumer goods.

*Illustrative example(s)*

- exercise (physical fitness) 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 459140 Musical instrument and supplies retailers)
- retailing pre-recorded video tapes and discs (See 449214 Audio and video recording retailers)

*Inclusion(s)*

- theatrical wardrobes and costumes rental

**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

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

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.

#### *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)

#### *Inclusion(s)*

- renting of home repair tools, lawn and garden equipment, moving equipment and supplies, and party and banquet equipment and supplies

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

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<sup>CAN</sup>

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 (See 48-49 Transportation and warehousing)



- 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**

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**

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<sup>US</sup>**

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)
- medical equipment for home use, rental (See 532280 All other consumer goods rental)
- 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)**

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 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**

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.

*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)

*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

**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**

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<sup>MEX</sup>**

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.

### **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>CAN</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.

*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)

*Inclusion(s)*

- provision of related services, such as bookkeeping, tax return preparation, payroll, management consulting and insolvency

#### **541213 Tax preparation services<sup>US</sup>**

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<sup>CAN</sup>**

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.

**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 444240 Nursery retailers 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.

**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.

*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)

*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

**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.

**541350 Building inspection services**

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.

*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)

*Inclusion(s)*

- conducting surveys for engineering purposes

**54137 Surveying and mapping (except geophysical) services**

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.

**541370 Surveying and mapping (except geophysical) services**

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)*

- providing geophysical surveying and mapping services (See 541360 Geophysical surveying and mapping services)
- publishing atlases and maps (See 513130 Book publishers)

**54138 Testing laboratories**

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.

*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)
- pipeline and power line visual inspection services (See 541990 All other professional, scientific and technical services)

*Inclusion(s)*

- testing of activities in a laboratory or on-site

## **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.

*Exclusion(s)*

- painting contractors (See 238320 Painting and wall covering contractors)

*Inclusion(s)*

- interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces

### **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.

### *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 (See 31-33 Manufacturing)

### *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

## 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.

### *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))

*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

**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) <sup>CAN</sup>**

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)
- developing and/or publishing GIS software (See 51321 Software publishers)
- providing data processing services (See 518210 Computing infrastructure providers, data processing, web hosting, and related services)
- publishing packaged software other than video game (See 513211 Software publishers (except video game publishers))

## **541515 Video game design and development services <sup>CAN</sup>**

This Canadian industry comprises establishment primarily engaged in designing and developing video games through one or more activities without publishing them.

### *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 Computing infrastructure providers, data processing, web hosting, and related services)
- publishing packaged video game software (See 513212 Video game publishers)

### *Inclusion(s)*

- custom design of video games to meet the needs of specific users

## **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)

### **541611 Administrative management and general management consulting services<sup>US</sup>**

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.

#### *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)

#### *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

### **541612 Human resources consulting services<sup>US</sup>**

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<sup>CAN</sup>**

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
- agronomy 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)
- 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<sup>CAN</sup>

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<sup>US</sup>**

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
- 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**

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**

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)
- event planning for advertising (See 541899 All other services related to advertising)
- providing marketing consulting services (See 541611 Administrative management and general management consulting services)
- provincial tourism agencies (See 912910 Other provincial and territorial public administration)
- purchasing advertising space from media outlets and reselling it to advertising agencies or individual companies directly (See 541830 Media buying agencies)
- search engine optimization (See 519290 Web search portals and all other information services)
- selling media time or space for media owners (See 541840 Media representatives)
- tourism business associations (See 813910 Business associations)
- 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.

### **541820 Public relations services**

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
- social media consulting services

*Exclusion(s)*

- social media influencer marketing agency (See 561310 Employment placement agencies and executive search services)
- social media influencers (See 711512 Independent actors, comedians and performers)

### **54183 Media buying agencies**

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**

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)

*Inclusion(s)*

- online advertising exchanges that facilitate the automated purchase and sale of online advertising (also known as programmatic advertising services)

**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.

**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.

##### *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 513140 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)

##### *Inclusion(s)*

- compiling, maintaining, selling and renting mailing lists

### **54187 Advertising material distribution services**

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**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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
- event planning services for advertising
- 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.

**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<sup>MEX</sup>**

This Canadian industry comprises establishments primarily engaged in providing still, video or computer photography services, such as the video taping of special events.

*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 516219 Other media content providers)
- taking, developing and selling artistic photographs (See 711511 Independent visual artists and artisans)

*Inclusion(s)*

- specializing in a particular field of photography, such as aerial, commercial and industrial, portrait and special event

**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<sup>US</sup>**

This Canadian industry comprises establishments of licensed veterinary practitioners primarily engaged in the practice of veterinary medicine, dentistry, or surgery for animals.

*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)

*Inclusion(s)*

- veterinary laboratories

**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 (1), comprises legal entities engaged only in holding the securities of subsidiaries and affiliates for the purpose of owning a controlling interest or influencing the management decisions of these businesses, or (2), establishments primarily engaged in administering, overseeing, and managing other establishments of the company or enterprise and which may also hold the securities of their subsidiaries and affiliates.

A characteristic of economic units in this sector is that all activities are focused on serving the economic units of the enterprise group, that is, they do not provide services to unaffiliated establishment.

### 551 Management of companies and enterprises

This subsector comprises (1), legal entities engaged only in holding the securities of subsidiaries and affiliates for the purpose of owning a controlling interest or influencing the management decisions of these businesses, or (2), establishments primarily engaged in administering, overseeing, and managing other establishments of the company or enterprise and which may also hold the securities of their subsidiaries and affiliates.

A characteristic of economic units in this sector is that all activities are focused on serving the economic units of the enterprise group, that is, they do not provide services to unaffiliated establishment.

#### 5511 Management of companies and enterprises

This industry group comprises (1), legal entities engaged only in holding the securities of subsidiaries and affiliates for the purpose of owning a controlling interest or influencing the management decisions of these businesses, or (2), establishments primarily engaged in administering, overseeing, and managing other establishments of the company or enterprise and which may also hold the securities of their subsidiaries and affiliates.

A characteristic of economic units in this sector is that all activities are focused on serving the economic units of the enterprise group, that is, they do not provide services to unaffiliated establishment.

#### 55111 Management of companies and enterprises

This industry comprises (1), legal entities engaged only in holding the securities of subsidiaries and affiliates for the purpose of owning a controlling interest or influencing the management decisions of these businesses, or (2), establishments primarily engaged in administering, overseeing, and managing other establishments of the company or enterprise and which may also hold the securities of their subsidiaries and affiliates.

A characteristic of economic units in this sector is that all activities are focused on serving the economic units of the enterprise group, that is, they do not provide services to unaffiliated establishment.

#### 551113 Holding companies<sup>CAN</sup>

This Canadian industry comprises legal entities engaged only in holding the securities of subsidiaries and affiliates for the purpose of owning a controlling interest or influencing the management decisions of these businesses. The holding companies in this industry do not provide other services to the businesses in which the equity is held or to non-affiliates. They are passive holders of the assets and, as such, employ a minimal workforce.

##### *Exclusion(s)*

- companies established to hold the wealth of an individual or a family (See 523910 Miscellaneous intermediation)
- holding companies which, in addition to owning shares of other companies of the same group, provided general management and/or administrative support services to affiliated establishments (See 551114 Corporate, regional and subsidiary management offices and companies)
- legal entities holding the securities of subsidiaries and affiliates and, operating these entities or providing services to unrelated parties (classified according to the business operated)

**551114 Corporate, regional and subsidiary management offices and companies<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in administering, overseeing, and managing other establishments of the company or enterprise. These establishments normally undertake the strategic or organizational planning and decision-making role.

*Illustrative example(s)*

- centralized administrative offices district and regional offices
- corporate offices
- holding companies (managing)
- subsidiary management offices

*Exclusion(s)*

- general partners primarily engaged in managing hedge funds or similar financial vehicles constituted as partnerships (See 52392 Portfolio management)
- legal entities holding the securities of companies or enterprises and operating these entities (classified according to the business operated)
- operating manufacturers' sales offices and branches (See 41 Wholesale trade)
- passive holding companies not providing any services to their subsidiaries and affiliates other than holding their securities (See 551113 Holding companies)
- 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)

*Inclusion(s)*

- corporate functions such as communications, tax planning, legal services, marketing, finance, human resources and information technology services
- general partners primarily and actively engaged in the management of partnerships, except hedge funds or similar financial vehicles.
- legal entities, known as holding companies, that in addition to holding the securities of subsidiaries and affiliates, provide them with general management and/or administrative support 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.

### 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

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 Corporate, regional and subsidiary management offices and companies)
- providing management advice (See 54161 Management consulting services)

## 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

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.

#### *Illustrative example(s)*

- casting bureau or agency, motion picture or video
- employment or labour registries
- executive recruitment services
- Internet job listing services, via an intermediary platform service
- Internet resume listing services, via an intermediary platform service
- online employment registries or listing services, via an intermediary platform service

## 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)
- online temporary staffing services, via an intermediary platform service
- 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

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)

## 5614 Business support services

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<sup>CAN</sup>

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))

### 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<sup>CAN</sup>

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)

## 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.

### *Illustrative example(s)*

- commercial and consumer credit reporting bureaus
- credit bureaus and agencies
- credit investigation services
- credit rating services

### *Inclusion(s)*

- providing credit investigation 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<sup>MEX</sup>

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.

**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<sup>MEX</sup>**

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
- online accommodations reservation services, via an intermediary platform service
- online reservation service (e.g., airline, bus, car rental, cruise, hotel, short-term private accommodation)
- online ticket agencies (e.g., amusement, sports, theatrical), including via an intermediary platform service
- 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**

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<sup>US</sup>**

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<sup>US</sup>**

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<sup>US</sup>**

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 441330 Automotive parts and accessories retailers)
- retailing security systems for buildings, without installation, maintenance or monitoring services (See 459999 All other miscellaneous retailers (except beer and wine-making supplies retailers))
- 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)<sup>US</sup>**

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 441330 Automotive parts and accessories retailers)
- retailing security systems for buildings, without installation, maintenance or monitoring services (See 459999 All other miscellaneous retailers (except beer and wine-making supplies retailers))
- wholesaling security systems for buildings, without installation, maintenance or monitoring services (See 416110 Electrical wiring and construction supplies merchant wholesalers)

### **561622 Locksmiths<sup>US</sup>**

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 (See 44-45 Retail trade)

### **5617 Services to buildings and dwellings**

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.

#### *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)

#### *Inclusion(s)*

- provision of fumigation services

### **56172 Janitorial services**

This industry comprises establishments primarily engaged in the exterior cleaning of windows or in cleaning building interiors.

#### **561721 Window cleaning services<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in the cleaning of windows.

**561722 Janitorial services (except window cleaning)<sup>CAN</sup>**

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**

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 444240 Nursery retailers 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**

This industry comprises establishments primarily engaged in providing services to buildings and dwellings.

#### **561791 Duct and chimney cleaning services<sup>CAN</sup>**

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<sup>CAN</sup>**

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

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

This Canadian industry comprises establishments primarily engaged in packaging client-owned materials.

#### *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)

#### *Inclusion(s)*

- labelling or imprinting of packages

## 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.

### 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

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 (See 31-33 Manufacturing)
- 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)

## 5621 Waste collection<sup>US</sup>

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<sup>US</sup>

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<sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in collecting and hauling non-hazardous or hazardous waste within a local area.

### Illustrative example(s)

- dead stock removal services
- dump trucking of non-hazardous construction rubble, with collection or disposal
- 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 48423 Dry bulk materials trucking, long distance)

### Inclusion(s)

- treating and packaging hazardous waste for transport
- waste transfer stations



**5622 Waste treatment and disposal<sup>US</sup>**

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<sup>US</sup>**

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<sup>CAN</sup>**

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.

*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)

*Inclusion(s)*

- integrating the collection, treatment and disposal of waste

**5629 Remediation and other waste management services<sup>US</sup>**

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<sup>US</sup>**

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<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in the remediation and clean-up of contaminated buildings, mine sites, soil or ground water.

*Exclusion(s)*

- demolishing or dismantling buildings, and/or soil excavation (See 238910 Site preparation contractors)
- developing remedial action plans (See 541620 Environmental consulting services)

*Inclusion(s)*

- integrated mine site reclamation activities, such as soil remediation, waste water treatment, hazardous material removal, contouring of land and revegetation

### **56292 Material recovery facilities<sup>US</sup>**

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<sup>US</sup>**

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)

### **56299 All other waste management services<sup>US</sup>**

This industry comprises establishments, not classified to any other industry, primarily engaged in waste management activities.

### **562990 All other waste management services<sup>CAN</sup>**

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.

##### 611110 Elementary and secondary schools<sup>US</sup>

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)
- schools, online, elementary or secondary level, via an intermediary platform service

*Exclusion(s)*

- pre-school or pre-kindergarten education (See 624410 Child day-care services)

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

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**

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<sup>US</sup>**

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
- schools, online, college level, via an intermediary platform service
- 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)

## **6113 Universities**

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**

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<sup>US</sup>

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)
- schools, online, university level, via an intermediary platform service
- theological colleges or seminary (degree-granting)

## 6114 Business schools and computer and management training

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

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<sup>US</sup>

This Canadian industry comprises establishments primarily engaged in providing courses in office procedures and secretarial and stenographic skills.

### *Illustrative example(s)*

- business and commercial schools (non-university)
- court reporting schools

### *Exclusion(s)*

- providing business education at the degree level (See 611310 Universities)
- providing computer training (See 611420 Computer training)

### *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

## 61142 Computer training

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>US</sup>**

This Canadian industry comprises establishments primarily engaged in conducting training in all phases of computer activities.

*Illustrative example(s)*

- computer operator training
- computer programming, software, and systems training, online, via an intermediary platform service
- 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 449212 Computer and software retailers)

*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

**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<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in providing an array of short-duration courses and seminars for management and professional development.

*Illustrative example(s)*

- continuing education training, online, via an intermediary platform service

*Exclusion(s)*

- providing human resource advisory services, but not providing training (See 541612 Human resources consulting services)
- university degree-granting (See 611310 Universities)

*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

**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

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<sup>CAN</sup>

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.

#### *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)

#### *Inclusion(s)*

- vocational correspondence 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.

### 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.

*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)

*Inclusion(s)*

- art (except commercial and graphic arts), dance, drama, music and photography (except commercial photography)
- professional dance 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<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in providing instruction in athletic activities.

*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)

*Inclusion(s)*

- overnight and day sports instruction camps

### **61163 Language schools**

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<sup>US</sup>**

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<sup>CAN</sup>**

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
- exam preparation and tutoring services, online, via an intermediary platform service
- 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.

#### **61171 Educational support services**

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

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.

##### 621110 Offices of physicians<sup>CAN</sup>

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
- emergency room physician
- 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

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<sup>US</sup>

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)

## 6213 Offices of other health practitioners

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<sup>US</sup>

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

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.

*Exclusion(s)*

- prescription eyeglass and contact lens selling and fitting (See 456130 Optical goods retailers)

*Inclusion(s)*

- provision of services by an optician, such as selling and fitting prescription eyeglasses and contact lenses

**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)<sup>US</sup>**

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<sup>US</sup>**

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<sup>CAN</sup>

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
- dietitians, 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)
- 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

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<sup>US</sup>

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 use 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 use issues. These establishments may provide a counselling staff and information regarding a wide range of mental health and substance use issues.

## 621420 Out-patient mental health and substance use 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 use issues.

### *Illustrative example(s)*

- out-patient mental health clinics
- out-patient treatment clinics for alcoholism and drug addiction
- rehabilitation clinics for alcohol and substance use, out-patient

### *Inclusion(s)*

- provision of a counselling staff and information regarding a wide range of mental health and substance use issues

## 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 use centres)

## 621494 Community health centres<sup>CAN</sup>

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 use 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>CAN</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 use 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<sup>CAN</sup>**

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**

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 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**

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.

*Illustrative example(s)*

- domiciliary care with health care
- in-home palliative or hospice care

*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 a disability)
- 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

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

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

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.

#### 621990 All other ambulatory health care services<sup>CAN</sup>

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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.

### **6222 Psychiatric and substance use hospitals**

This industry group comprises establishments, licensed as hospitals, primarily engaged in providing diagnostic and medical treatment, and monitoring patients with a mental illness or substance use condition. 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 use hospitals**

This industry comprises establishments, licensed as hospitals, primarily engaged in providing diagnostic and medical treatment, and monitoring patients with a mental illness or substance use condition. 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 use hospitals<sup>US</sup>**

This Canadian industry comprises establishments, licensed as hospitals, primarily engaged in providing diagnostic and medical treatment, and monitoring for patients with a mental illness or substance use condition. The treatment often requires an extended stay in the hospital.

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

- drug and alcohol use, rehabilitation hospitals
- hospital for children with a mental health condition or disability
- mental health facilities

*Exclusion(s)*

- in-patient treatment of mental health and substance use illness with an emphasis on counselling rather than medical treatment (See 62322 Residential facilities for persons with a mental health or substance use condition)
- residential care for persons with developmental disabilities (See 623210 Residential facilities for persons with a developmental disability)
- treatment of mental health and substance use conditions on an exclusively out-patient basis (See 621420 Out-patient mental health and substance use centres)

*Inclusion(s)*

- provision of other services, such as out-patient services and electroencephalograph services

**6223 Specialty hospitals (except psychiatric and substance use)**

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 use. Hospitals providing long-term care for the chronically ill and hospitals providing rehabilitation, restorative and adjustive services to physically-challenged or persons with a disability 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 hospitals (except psychiatric and substance use)**

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 use. Hospitals providing long-term care for the chronically ill and hospitals providing rehabilitation, restorative and adjustive services to physically-challenged or persons with a disability 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.

**622310 Specialty hospitals (except psychiatric and substance use)<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 use. Hospitals providing long-term care for the chronically ill and hospitals providing rehabilitation, restorative and adjustive services to physically-challenged or persons with a disability 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.

*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 use illnesses (See 622210 Psychiatric and substance use hospitals)

- in-patient nursing and rehabilitative services to persons requiring convalescence (See 623110 Nursing care facilities)
- psychiatric and substance use medical facility (See 622210 Psychiatric and substance use hospitals)
- residential care of persons with developmental disabilities (See 623210 Residential facilities for persons with a developmental disability)

*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 persons with a disability

## **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**

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
- in-patient palliative or hospice care
- intermediate care facilities
- nursing homes
- personal care homes with health care

*Exclusion(s)*

- services of psychiatric convalescent homes (See 62322 Residential facilities for persons with a mental health or substance use condition)

## **6232 Residential facilities for persons with an intellectual or developmental disability, a mental health or substance use condition**

This industry group comprises establishments primarily engaged in providing residential care to people with developmental disabilities, mental health conditions or substance use conditions.

## 62321 Residential facilities for persons with a developmental disability

This industry comprises establishments primarily engaged in providing residential care services for persons diagnosed with a developmental disability. 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 persons with developmental disabilities.

### 623210 Residential facilities for persons with a developmental disability<sup>US</sup>

This Canadian industry comprises establishments primarily engaged in providing residential care services for persons diagnosed with developmental disabilities.

#### *Exclusion(s)*

- in-patient treatment of mental health and substance use illnesses with an emphasis on counselling rather than medical treatment (See 62322 Residential facilities for persons with a mental health or substance use condition)
- in-patient treatment of mental health and substance use illnesses with an emphasis on medical treatment and monitoring (See 622210 Psychiatric and substance use hospitals)
- treatment of mental health and substance use illnesses on an exclusively out-patient basis (See 621420 Out-patient mental health and substance use centres)

#### *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

## 62322 Residential facilities for persons with a mental health or substance use condition

This industry comprises establishments primarily engaged in providing residential care and treatment for patients with mental health and substance use conditions. These establishments provide room, board, supervision, counselling and other social services. Medical services may be available but they are incidental to the counselling, mental health 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 use hospitals)
- residential care for persons with developmental handicaps (See 623210 Residential facilities for persons with a developmental disability)
- treatment of mental health and substance abuse illnesses on an exclusively out-patient basis (See 621420 Out-patient mental health and substance use centres)

### 623221 Residential facilities for persons with a mental health or substance use condition<sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in providing residential care and treatment for patients with substance use conditions. 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.

#### *Illustrative example(s)*

- alcoholism and drug rehabilitation centres, residential

#### *Inclusion(s)*

- provision of medical services incidental to counselling, mental rehabilitation and support services for patients with substance use illnesses

## 623222 Homes for persons with a psychiatric disability<sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in providing residential care and treatment for persons with a mental health condition. 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.

### *Illustrative example(s)*

- homes for persons with mental health related disabilities

### *Inclusion(s)*

- provision of medical services incidental to counselling, mental rehabilitation and support services for patients with a mental health condition

## 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<sup>CAN</sup>

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.

### *Illustrative example(s)*

- retirement home with services, independent living, operators of
- veteran's homes

### *Exclusion(s)*

- in-patient nursing and rehabilitative services (See 623110 Nursing care facilities)
- retirement home, independent living, operators of (See 531111 Lessors of residential buildings and dwellings (except social housing projects))

### *Inclusion(s)*

- provision of room, board, supervision and assistance in daily living services such as housekeeping

## 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 children with a mental health condition or disability, 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 victims of violence, homes for children with a mental health condition or disability, 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 facilities for persons with a developmental disability)

## 623991 Transition homes for victims and survivors of abuse and domestic violence<sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in providing extended residential care to people who have been victims of violence. These establishments provide room, board, protective supervision, counselling services and other social services.

### *Illustrative example(s)*

- second stage housing for victims of abuse
- transition homes for victims and survivors of abuse or domestic violence
- transition homes for victims and survivors of family violence
- transition homes for victims and survivors of intimate partner violence

### *Exclusion(s)*

- providing emergency shelter of a short duration and without other services (See 624220 Community housing services)

## 623992 Homes for children with a mental health condition or disability<sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in providing residential care to children with a mental health condition or disability. These establishments provide room, board and parental-type supervision, as well as additional specialized supervision and services required by these children.

### *Illustrative example(s)*

- homes for children with a mental health condition or disability

### *Exclusion(s)*

- room and board services with supervision of a parental nature only (See 623999 All other residential care facilities)

## 623993 Homes for persons with a physical disability<sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in providing residential care and the appropriate supervision and services to ambulatory residents with physical disabilities, such as visual impairments.

### *Illustrative example(s)*

- homes for the deaf or blind



**623999 All other residential care facilities<sup>CAN</sup>**

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
- homes for children in need of protection
- homes for single mothers
- orphanages

**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 a disability**

This industry comprises establishments primarily engaged in providing non-residential social assistance services to improve the quality of life for the elderly or persons with disabilities, including developmental 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 a disability<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 or persons with disabilities, including developmental

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
- homemaker services
- senior citizen centres

*Exclusion(s)*

- job training for persons with a disability including a developmental disability (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)*

- alcohol and drug use self-help organizations
- crisis intervention centres
- friendship centre
- marriage (family) counselling services
- refugee services
- self-help action group

*Exclusion(s)*

- alcohol use rehabilitation centres, out-patient (medical treatment) (See 621420 Out-patient mental health and substance use centres)
- child and youth social assistance services (See 624110 Child and youth services)
- day-care services for children (See 624410 Child day-care services)
- providing extended residential care to people who have been victims of violence (See 623991 Transition homes for victims and survivors of abuse and domestic violence)
- social assistance services to the elderly and persons with disabilities (See 624120 Services for the elderly and persons with a disability)
- 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.

*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

*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

**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 homeowners with a disability, are included in this industry.

**624220 Community housing services<sup>CAN</sup>**

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 homeowners with a disability

**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<sup>US</sup>**

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 persons with a mental or physical disability 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 persons with a mental or physical disability in sheltered workshops.

### 624310 Vocational rehabilitation services<sup>US</sup>

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 persons with a mental or physical disability 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<sup>US</sup>

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 (See 48-49 Transportation and warehousing)

## 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)

### **711111 Theatre (except musical) companies<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in producing live presentations that involve the performances of actors and actresses.

*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)

*Inclusion(s)*

- theatre companies that operate their own facilities, primarily for the staging of their own productions

### **711112 Musical theatre and opera companies<sup>CAN</sup>**

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<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in producing live presentations that involve the performances of dancers.

*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)

*Inclusion(s)*

- dance companies that operate their own facilities, primarily for the staging of their own production

## **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.

*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)

*Inclusion(s)*

- independent groups or individual artists

## **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<sup>CAN</sup>**

This Canadian industry comprises of professional, semi-professional or amateur athletes primarily engaged in performing before a paying audience.

*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)*

- athlete, with a majority of income from endorsements (See 711512 Independent actors, comedians and performers)

- 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)

*Inclusion(s)*

- golf professionals
- professional boxers
- professional tennis players
- race car driver

**711217 Sports teams and clubs performing before a paying audience<sup>CAN</sup>**

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 establishments 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)

**71113 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.

### *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)

### *Inclusion(s)*

- theatre festivals with facilities

## 711319 Sports stadiums and other presenters with facilities<sup>CAN</sup>

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.

### *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)

*Inclusion(s)*

- promoting and presenting sports tournaments, in their own facilities

**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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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.

**711411 Agents and managers for artists, entertainers and other public figures<sup>CAN</sup>**

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<sup>CAN</sup>**

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)

### **711511 Independent visual artists and artisans<sup>CAN</sup>**

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 craftsman, sometimes assisted by other artists, artisans, craftsmen or apprentices.

#### *Illustrative example(s)*

- artists (except commercial, medical and musical), independent
- bookbinding, artisanal
- face painting
- 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 (See 31-33 Manufacturing)
- production of non-durable goods, such as baked goods, soaps, lotions, creams, etc., in small batches (See 31-33 Manufacturing)
- providing commercial and medical illustration services (See 541430 Graphic design services)

*Inclusion(s)*

- conservators operating on own account and independent photojournalists

### **711512 Independent actors, comedians and performers<sup>CAN</sup>**

This Canadian industry comprises independent individuals (freelance) primarily engaged in performing in artistic and cultural productions, or providing technical expertise necessary for these works.

*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)

*Inclusion(s)*

- independent celebrities, such as athletes, engaged in endorsement, speaking and similar services as well as independent radio and television journalists

### **711513 Independent writers and authors<sup>CAN</sup>**

This Canadian industry comprises independent individuals (freelance) primarily engaged in creating artistic and cultural literary works, technical writing or copywriting.

*Illustrative example(s)*

- freelance journalist
- journalists, print, independent
- newspaper columnists, independent
- playwrights, independent
- reporters, independent
- song writers, independent

*Inclusion(s)*

- independent print journalists

### **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<sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in acquiring, researching, conserving, interpreting, and exhibiting art to the public.

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

- contemporary and fine art museums

##### *Exclusion(s)*

- art galleries, retail (See 459920 Art dealers)
- commercial art galleries and art dealers who operate primarily for the sale of art objects (See 459920 Art dealers)

##### *Inclusion(s)*

- art museums and art galleries with permanent collections

#### 712115 History and science museums<sup>CAN</sup>

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<sup>CAN</sup>

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<sup>US</sup>**

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.

### **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.

*Illustrative example(s)*

- bird sanctuaries
- caverns
- conservation areas
- national parks
- natural wonders, tourist attractions
- nature reserves
- provincial parks

*Inclusion(s)*

- operating, maintaining and protecting nature parks, nature reserves or conservation areas

### **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.

*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)

*Inclusion(s)*

- leasing space to others on a concession basis

### **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.

*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)

*Inclusion(s)*

- providing food and beverage services at casinos

**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<sup>MEX</sup>**

This Canadian industry comprises establishments primarily engaged in organizing lotteries and selling lottery tickets through existing retail distribution channels or directly to consumers.

#### *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 445131 Convenience retailers)

#### *Inclusion(s)*

- establishments owned or operated by governments

### **713299 All other gambling industries<sup>MEX</sup>**

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

### **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.

*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)

*Inclusion(s)*

- providing food and beverage services, equipment rental services and golf instruction services

**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. These establishments often provide 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.

**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.

*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 457120 Other gasoline stations)
- retailing marine supplies (See 441220 Motorcycle, boat and other motor vehicle dealers)

*Inclusion(s)*

- sailing clubs and yacht clubs that operate marinas

**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.

*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)

*Inclusion(s)*

- providing food and beverage services at bowling centres

## **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<sup>CAN</sup>**

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 711215 Independent athletes performing before a paying audience)
- operating fitness and recreational sports facilities (See 713940 Fitness and recreational sports centres)
- providing sports instruction (See 611620 Athletic instruction)
- sports teams and clubs performing before a paying audience (See 711217 Sports teams and clubs performing before a paying audience)

### **713992 Other sport facilities<sup>CAN</sup>**

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<sup>CAN</sup>**

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in operating amusement and recreation industries.

*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
- rental of farm animals for recreational purposes
- tourist guide services

*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)

*Inclusion(s)*

- maintaining non-gambling coin-operated amusement devices, in businesses operated by others



## 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.

### 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. All accommodation types may be booked via an online or platform-based reservation service. Classification of these units is determined by the type of accommodation offered and not by the type of booking system.

#### 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.

#### *Exclusion(s)*

- similar establishments that feature exterior access to rooms and parking areas adjacent to the room entrances (See 721114 Motels)

#### *Inclusion(s)*

- limited complementary services and amenities

### **721113 Resorts<sup>CAN</sup>**

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<sup>CAN</sup>**

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.

### *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))

### *Inclusion(s)*

- table wagering games and other gambling activities, such as slot machines and sports betting

## 721119 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<sup>US</sup>

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<sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in providing short-term lodging in facilities known as housekeeping cottages and cabins.

### *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)

### *Inclusion(s)*

- providing access to private beaches and fishing

## 721198 All other traveller accommodation<sup>CAN</sup>

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
- short-term accommodation rentals n.e.c.
- 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<sup>US</sup>

This Canadian industry comprises establishments primarily engaged in operating serviced or unserviced sites to accommodate campers and their equipment.

#### *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)

#### *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)

### 721212 Hunting and fishing camps<sup>CAN</sup>

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<sup>CAN</sup>

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.

*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)

*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

**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<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in operating rooming and boarding houses and similar facilities.

*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)

*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

## 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.

### 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.

### *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 445132 Vending machine operators)
- mobile canteens (See 722330 Mobile food services)

### *Inclusion(s)*

- providing food services to airlines, railways and institutions, as well as establishments that operate food concessions at sports and similar facilities

## 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.

### *Exclusion(s)*

- industrial caterers (See 722310 Food service contractors)

- preparing and/or delivering food for the needy (See 624210 Community food services)

*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

## **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)

## **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)<sup>US</sup>**

This Canadian industry comprises establishments, known as bars, taverns or drinking places, primarily engaged in preparing and serving alcoholic beverages for immediate consumption.

*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)

*Inclusion(s)*

- providing limited food services

**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.

**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.

*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)

*Inclusion(s)*

- drinking places and pubs 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

**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.

*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)

*Inclusion(s)*

- offering a variety of food items or offering specialty snacks or non-alcoholic beverages

## 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 (See 31-33 Manufacturing)
- 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) (See 44-45 Retail trade)

### 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.

#### *Illustrative example(s)*

- automotive repair shop or garage, general

#### *Exclusion(s)*

- both retailing motor fuels (gasoline stations) and providing motor vehicle repair services (See 457120 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 811113 Specialized automotive repair)

#### *Inclusion(s)*

- engine repair and replacement

**811113 Specialized automotive repair<sup>US</sup>**

This Canadian industry comprises establishments 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 exhaust system replacement, repair and installation services
- motor vehicle suspension shops
- muffler (automotive) replacement shop, sale and installation
- 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)

**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 persons with a physical disability or other customers with special requirements are included.

**811121 Automotive body, paint and interior repair and maintenance<sup>US</sup>**

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<sup>US</sup>**

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<sup>US</sup>**

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<sup>CAN</sup>**

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 811113 Specialized automotive 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 811113 Specialized automotive repair)
- 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.

#### **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 449211 Appliance, television and other electronics retailers)
- 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 449211 Appliance, television and other electronics retailers)

**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 449110 Furniture retailers)
- 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 459130 Sewing, needlework and piece goods retailers)

**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 458320 Luggage and leather goods retailers)

**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<sup>US</sup>**

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 (See 44-45 Retail trade)
- 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<sup>US</sup>**

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.

#### **81211 Hair care and esthetic services<sup>US</sup>**

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<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in providing hair care services to men.

*Exclusion(s)*

- hair replacement centres (See 812190 Other personal care services)
- unisex hair salons (See 812116 Unisex hair salons)

*Inclusion(s)*

- hair cutting and styling, and the trimming or shaving of beards and moustaches



**812115 Beauty salons<sup>CAN</sup>**

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<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in cutting and styling men's or women's hair.

*Illustrative example(s)*

- barber and beauty shops, combined
- unisex hair stylist shops

*Inclusion(s)*

- combining hair care for men or women with esthetic services

**81219 Other personal care services<sup>US</sup>**

This industry comprises establishments, not classified to any other industry, primarily engaged in providing personal care services.

**812190 Other personal care services<sup>CAN</sup>**

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.

#### **81231 Coin-operated laundries and dry cleaners<sup>US</sup>**

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<sup>US</sup>**

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

#### **81232 Dry cleaning and laundry services (except coin-operated)<sup>US</sup>**

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)<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in laundering, dry cleaning, and pressing apparel and linens of all types, such as leather.

#### *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 458116 Fur retailers)
- storing furs for the trade (See 493120 Refrigerated warehousing and storage)
- supplying and laundering household or commercial linens (See 812330 Linen and uniform supply)

#### *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

### **81233 Linen and uniform supply<sup>US</sup>**

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<sup>CAN</sup>**

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.

#### *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)

*Inclusion(s)*

- supplying and laundering commercial and industrial uniforms, laboratory coats, safety gloves, and flame and heat resistant clothing

**8129 Other personal services<sup>US</sup>**

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<sup>US</sup>**

This industry comprises establishments primarily engaged in grooming, boarding and training pet animals.

**812910 Pet care (except veterinary) services<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in grooming, boarding and training pet animals.

*Illustrative example(s)*

- animal shelters
- boarding kennel service, pet
- dog walking services
- 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)

**81292 Photo finishing services<sup>US</sup>**

This industry comprises establishments primarily engaged in developing film and making photographic slides, prints, and enlargements.

**812921 Photo finishing laboratories (except one-hour)<sup>US</sup>**

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<sup>US</sup>**

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.

*Exclusion(s)*

- coin-operated photo machines (See 812990 All other personal services)

*Inclusion(s)*

- retailing photographic supplies, by one-hour photo finisher

**81293 Parking lots and garages<sup>US</sup>**

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<sup>US</sup>**

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<sup>US</sup>**

This industry comprises establishments, not classified to any other industry, primarily engaged in providing personal services.

**812990 All other personal services<sup>US</sup>**

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 (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

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<sup>US</sup>

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<sup>US</sup>

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<sup>US</sup>

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 513 Publishing industries)
- radio and television stations operated by religious organizations (See 519290 Web search portals and all other information services)
- used merchandise stores operated by religious organizations (See 459510 Used merchandise retailers)

### 8132 Grant-making and giving services<sup>US</sup>

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<sup>US</sup>

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<sup>CAN</sup>**

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<sup>US</sup>**

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<sup>US</sup>**

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<sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in promoting a particular social or political cause intended to benefit a broad or specific constituency.

*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)

*Inclusion(s)*

- soliciting contributions or selling memberships for the support of their activities

**8134 Civic and social organizations<sup>US</sup>**

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<sup>US</sup>**

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<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in promoting the civic and social interest of their 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)

*Inclusion(s)*

- operating bars and restaurants and providing other recreational services to members

**8139 Business, professional, labour and other membership organizations<sup>US</sup>**

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.

**81391 Business associations<sup>US</sup>**

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<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in promoting the business interests of their members.

*Illustrative example(s)*

- better business bureaus
- chambers of commerce
- growers' association
- manufacturers' associations
- real estate boards
- restaurant association



- retailers' associations
- trade associations

*Inclusion(s)*

- conducting research on new goods and services, publishing newsletters, developing market statistics, or sponsoring quality and certification standards

### **81392 Professional organizations<sup>US</sup>**

This industry comprises establishments primarily engaged in advancing the professional interests of their members and the profession as a whole.

#### **813920 Professional organizations<sup>US</sup>**

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<sup>US</sup>**

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.

#### **813930 Labour organizations<sup>US</sup>**

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<sup>US</sup>**

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<sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in promoting the interests of national, provincial or local political parties or 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)

*Inclusion(s)*

- political groups, organized to raise funds for a political party or individual candidates

**81399 Other membership organizations<sup>US</sup>**

This industry comprises establishments, not classified to any other industry, primarily engaged in promoting the interests of their members.

**813990 Other membership organizations<sup>US</sup>**

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)

*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<sup>CAN</sup>

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.

#### 9111 Defence services<sup>CAN</sup>

This industry group comprises establishments of the Canadian Armed Forces and civilian agencies primarily engaged in providing defence services.

#### 91111 Defence services<sup>CAN</sup>

This industry comprises establishments of the Canadian Armed Forces and civilian agencies primarily engaged in providing defence services.

#### 911110 Defence services<sup>CAN</sup>

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

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<sup>CAN</sup>

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<sup>CAN</sup>**

This Canadian industry comprises establishments of the federal government primarily engaged in rendering judgements and interpreting the law, and the arbitration of civil actions.

*Illustrative example(s)*

- administrative courts, federal government
- court of appeal, federal government
- Supreme Court of Canada

*Inclusion(s)*

- appeal boards of federal jurisdiction

**91122 Federal correctional services<sup>CAN</sup>**

This industry comprises establishments of the federal government primarily engaged in providing the incarceration and rehabilitation services of prisons and other detention establishments.

**911220 Federal correctional services<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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.

#### *Illustrative example(s)*

- animal quarantine service, federal government
- emergency planning services, federal government
- fishery services (e.g., inspection, protection, patrol)

#### *Inclusion(s)*

- animal or pest control activities, or other federal protective services

### **9113 Federal labour, employment and immigration services<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

This Canadian industry comprises establishments of the federal government primarily engaged in labour market research and dealing in matters pertaining to employer-employee relations.

#### *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

#### *Inclusion(s)*

- promoting improved working conditions and providing arbitration and conciliation services in collectives bargaining in federally regulated industries

### **91132 Immigration services<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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.

**911390 Other federal labour, employment and immigration services<sup>CAN</sup>**

This Canadian industry comprises establishments of federal government departments or agencies primarily engaged in activities that combine labour, employment and immigration services.

*Illustrative example(s)*

- citizenship registration services, federal government

*Inclusion(s)*

- promoting citizen-oriented activities

**9114 Foreign affairs and international assistance<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

This industry comprises establishments of the federal government primarily engaged in economic development and improvement of social conditions in foreign countries.

**911420 International assistance<sup>CAN</sup>**

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

**9119 Other federal government public administration<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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 51921 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<sup>CAN</sup>**

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<sup>CAN</sup>**

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.

#### **91211 Provincial courts of law<sup>CAN</sup>**

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<sup>CAN</sup>**

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.

##### *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

##### *Inclusion(s)*

- appeal boards of provincial jurisdiction

### **91212 Provincial correctional services<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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)

**91214 Provincial fire-fighting services<sup>CAN</sup>**

This industry comprises establishments of provincial and territorial governments primarily engaged in the prevention, investigation and extinction of fires.

**912140 Provincial fire-fighting services<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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.

*Illustrative example(s)*

- emergency measures organizations, provincial government

- emergency programs services, provincial government

*Inclusion(s)*

- animal or pest control activities, or other provincial protection services

## **9122 Provincial labour and employment services<sup>CAN</sup>**

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.

### **91221 Provincial labour and employment services<sup>CAN</sup>**

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<sup>CAN</sup>**

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.

*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

*Inclusion(s)*

- promoting improved working conditions and providing arbitration and conciliation services in collective bargaining

## **9129 Other provincial and territorial public administration<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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 51921 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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

This Canadian industry comprises establishments of local governments primarily engaged in providing incarceration and rehabilitation services of jails and other detention establishments.

*Illustrative example(s)*

- detention centres, municipal or local

**91313 Municipal police services<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

This industry comprises establishments of local governments primarily engaged in the prevention, investigation and extinction of fires.

**913140 Municipal fire-fighting services<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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.

**913190 Other municipal protective services<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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 51921 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)

## **914 Indigenous public administration<sup>CAN</sup>**

This subsector comprises establishments of Indigenous governments primarily engaged in providing a wide variety of services to their citizens that would otherwise be provided by federal, provincial or municipal levels of governments.

### **9141 Indigenous public administration<sup>CAN</sup>**

This industry group comprises establishments of Indigenous governments primarily engaged in providing a wide variety of services to their citizens that would otherwise be provided by federal, provincial or municipal levels of governments.

#### **91411 Indigenous public administration<sup>CAN</sup>**

This industry comprises establishments of Indigenous governments primarily engaged in providing a wide variety of services to their citizens that would otherwise be provided by federal, provincial or municipal levels of governments.

##### **914111 First Nations public administration<sup>CAN</sup>**

This Canadian industry comprises establishments of First Nations governments primarily engaged in providing a wide variety of government services to their citizens that would otherwise be provided by federal, provincial or municipal levels of governments.

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

- First Nations Band Council
- First Nations Self-Government
- First Nations Tribal Council

##### **914112 Métis public administration<sup>CAN</sup>**

This Canadian industry comprises establishments of Métis governments primarily engaged in providing a wide variety of government services to their citizens that would otherwise be provided by federal, provincial or municipal levels of governments.

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

- Métis Self-Government

##### **914113 Inuit public administration<sup>CAN</sup>**

This Canadian industry comprises establishments of Inuit governments primarily engaged in providing a wide variety of government services to their citizens that would otherwise be provided by federal, provincial or municipal levels of governments.

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

- Inuit Self-Government

## **919 International and other extra-territorial public administration<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

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<sup>CAN</sup>**

This Canadian industry comprises establishments of foreign governments in Canada primarily engaged in governmental service activities.

*Illustrative example(s)*

- African Union
- Arab League
- 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
- World Customs Organization



## Alphabetical Index

The Index is a list of activity descriptions, arranged in alphabetical order, with the NAICS Canada code to which each activity belongs.

<b>0-9</b>		<b>458115</b>	accessories in leather or other material (e.g., body belts, purses, bags, wallets, billfolds), retail
<b>913130</b>	911 emergency services	<b>813310</b>	accident prevention association
<b>A</b>		<b>624220</b>	accommodation for family in medical crisis
<b>561722</b>	abattoir (slaughterhouse) cleaning	<b>721211</b>	accommodation services, camping grounds and trailer parks
<b>621410</b>	abortion clinics	<b>721198</b>	accommodation services, guest houses and tourist homes
<b>238990</b>	above-ground swimming pools, residential, installation	<b>721111</b>	accommodation services, hotel
<b>334512</b>	abrasion testing machines, manufacturing	<b>541212</b>	accountant, professional
<b>339110</b>	abrasive points, wheels and disks, dental, manufacturing	<b>813920</b>	accountants' associations
<b>327910</b>	abrasive product manufacturing	<b>459410</b>	accounting and legal forms, retail
<b>212323</b>	abrasive sand mining	<b>417910</b>	accounting machines merchant wholesalers
<b>327910</b>	abrasive-coated products, manufacturing	<b>335910</b>	accumulator batteries and parts, manufacturing
<b>417230</b>	abrasives merchant wholesalers	<b>332420</b>	accumulators (i.e., industrial pressure vessels), manufacturing
<b>322121</b>	absorbent paper stock, manufacturing	<b>325210</b>	acetal resins, manufacturing
<b>332420</b>	absorbers, gas, manufacturing	<b>325190</b>	acetaldehyde, manufacturing
<b>334512</b>	absorption analyzers, industrial process type (e.g., infrared), manufacturing	<b>325190</b>	acetate of lime, natural, made by distillation of wood
<b>237310</b>	abutment construction	<b>325190</b>	acetic acid, manufacturing
<b>315250</b>	academic or graduation caps and gowns, cut and sewn from purchased fabric	<b>325190</b>	acetic anhydride, manufacturing
<b>611690</b>	academic tutoring services	<b>325190</b>	acetin, manufacturing
<b>611110</b>	academies, elementary	<b>325190</b>	acetone, natural, manufacturing
<b>611110</b>	academies, secondary	<b>325190</b>	acetone, synthetic, manufacturing
<b>334511</b>	acceleration indicators and systems components, aerospace type, manufacturing	<b>332420</b>	acetylene cylinders, manufacturing
<b>325190</b>	accelerators (i.e., basic synthetic chemicals), manufacturing	<b>333990</b>	acetylene welding equipment, manufacturing
<b>334512</b>	accelerometers (except aerospace type), manufacturing	<b>325120</b>	acetylene, manufacturing
<b>522220</b>	acceptance companies	<b>325410</b>	acetylsalicylic acid, manufacturing
<b>238330</b>	access flooring, installation	<b>325130</b>	acid dyes, synthetic organic, manufacturing
<b>517310</b>	access-dependent VoIP services providers, facilities based	<b>324110</b>	acid oils, made in petroleum refineries
<b>441330</b>	accessories and parts, automobile, retail	<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>624120</b>	activity centres, elderly or persons with disabilities
<b>213118</b>	acidizing wells, on a contract basis	<b>611690</b>	actors and actresses mentoring
<b>418410</b>	acids merchant wholesalers	<b>711512</b>	actors, independent
<b>238310</b>	acoustical ceiling tiles and panels, installation	<b>711512</b>	actresses, independent
<b>541330</b>	acoustical engineering consulting and design services	<b>541612</b>	actuarial consulting services
<b>238310</b>	acoustical foam, sound barrier, installation	<b>621390</b>	acupressure services
<b>332329</b>	acoustical suspension systems, metal, manufacturing	<b>621390</b>	acupuncturists' offices
<b>541380</b>	acoustics testing services	<b>325190</b>	acyclic hydrocarbon, manufacturing
<b>512120</b>	acquiring and reselling distribution rights to movies and videos	<b>325110</b>	acyclic hydrocarbons (except acetylene), made from refined petroleum or natural gas liquids
<b>325190</b>	acrolein, manufacturing	<b>332999</b>	adapters, cluster bomb, manufacturing
<b>325210</b>	acrylate rubber, manufacturing	<b>333310</b>	adding machines (except electronic), manufacturing
<b>325210</b>	acrylate-butadiene rubber, manufacturing	<b>417910</b>	adding machines merchant wholesalers
<b>326191</b>	acrylic baths and showers manufacturing	<b>333310</b>	adding machines, electronic, manufacturing
<b>325220</b>	acrylic fibres and filaments, manufacturing	<b>236110</b>	additions to residences, general contractors
<b>326114</b>	acrylic film and unlaminated sheet, manufacturing	<b>236220</b>	additions, alterations and renovations of commercial warehouses, by operative builders
<b>325210</b>	acrylic resins, manufacturing	<b>236220</b>	additions, alterations and renovations of hotels and motels, by operative builders
<b>325210</b>	acrylic rubber, manufacturing	<b>236210</b>	additions, alterations and renovations of industrial buildings, by operative builders
<b>325220</b>	acrylonitrile fibres and filaments, manufacturing	<b>236220</b>	additions, alterations and renovations of industrial warehouses, by operative builders
<b>325190</b>	acrylonitrile, manufacturing	<b>236110</b>	additions, alterations and renovations of multifamily buildings, by operative builders
<b>326122</b>	acrylonitrile-butadiene-styrene (ABS) and polyvinyl chloride (PVC) pipes, manufacturing	<b>236110</b>	additions, alterations and renovations of residential buildings, by operative builders
<b>325210</b>	acrylonitrile-butadiene-styrene (ABS) resins, manufacturing	<b>236110</b>	additions, alterations and renovations of single-family dwellings, by operative builders
<b>212398</b>	actinolite mine	<b>236220</b>	additions, alterations and renovations, commercial warehouses, by general contractors
<b>334512</b>	actinometers, meteorological, manufacturing	<b>236220</b>	additions, alterations and renovations, commercial warehouses
<b>325999</b>	activated carbon and charcoal, manufacturing	<b>236220</b>	additions, alterations and renovations, hotels and motels, by general contractors
<b>325999</b>	activated clays, earths and other mineral products, manufacturing	<b>236220</b>	additions, alterations and renovations, hotels and motels
<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>236210</b>	additions, alterations and renovations, industrial buildings	<b>911910</b>	administration of space programs and of space program research and development funds
<b>236220</b>	additions, alterations and renovations, industrial warehouses, by general contractors	<b>911210</b>	administrative courts, federal government
<b>236220</b>	additions, alterations and renovations, industrial warehouses	<b>913110</b>	administrative courts, municipal
<b>236110</b>	additions, alterations and renovations, multifamily buildings	<b>912110</b>	administrative courts, provincial government
<b>236110</b>	additions, alterations and renovations, residential buildings	<b>541611</b>	administrative management consultants
<b>236110</b>	additions, alterations and renovations, single-family dwellings	<b>561110</b>	administrative management services
<b>325999</b>	additive preparations for gasoline (e.g., anti-knock preparations, detergents, gum inhibitors), manufacturing	<b>523990</b>	administrators of private estates
<b>513140</b>	address and mailing list compilers	<b>327120</b>	adobe brick, manufacturing
<b>561490</b>	address bar coding services	<b>624110</b>	adoption services
<b>513140</b>	address list, publishers or publishing	<b>325410</b>	adrenal derivatives, uncompounded, manufacturing
<b>513140</b>	address list, publishing and printing combined	<b>325410</b>	adrenal medicinal preparations, manufacturing
<b>323119</b>	address lists, printing without publishing	<b>912910</b>	adult and recreational education programs, provincial government
<b>417910</b>	addressing machines merchant wholesalers	<b>624120</b>	adult day-care centres
<b>561430</b>	addressing services	<b>611690</b>	adult education and career counselling
<b>561430</b>	addressographing services	<b>913910</b>	adult education program, local
<b>414520</b>	adhesive plasters merchant wholesalers	<b>611690</b>	adult literacy programs
<b>322220</b>	adhesive tape (except medical), made from purchased materials	<b>611110</b>	adult primary education
<b>339110</b>	adhesive tape, medical, manufacturing	<b>611110</b>	adult secondary education
<b>325520</b>	adhesives (except asphalt, dental, gypsum-based), manufacturing	<b>327110</b>	advanced/technical ceramic product, manufacturing
<b>418410</b>	adhesives and sealants merchant wholesalers	<b>541810</b>	advertising agencies
<b>325190</b>	adipic acid esters or amines, manufacturing	<b>541860</b>	advertising mailing services (i.e., preparing advertising material, such as coupons, flyers or samples, for mailing or other direct distribution)
<b>325190</b>	adipic acid, manufacturing	<b>541870</b>	advertising material (e.g., circulars, samples, coupons, handbills, flyers), direct distribution services (door-to-door)
<b>325190</b>	adiponitrile, manufacturing	<b>323119</b>	advertising material (e.g., coupons, flyers), printing without publishing
<b>524291</b>	adjustment services, insurance	<b>513120</b>	advertising periodicals, publishing
<b>911310</b>	administration of human resource programs, federal government	<b>541840</b>	advertising representatives, television or radio, offices of
<b>912210</b>	administration of human resource programs, provincial government	<b>541850</b>	advertising services, indoor or outdoor display
<b>512230</b>	administration of music copyrights for others	<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>526989</b>	agency fund
<b>333310</b>	aerial cameras, manufacturing	<b>419120</b>	agents and brokers, wholesale trade
<b>115110</b>	aerial crop dusting service using specialized aircraft	<b>711411</b>	agents for theatrical talent
<b>481215</b>	aerial crop dusting, using general purpose aircraft	<b>711411</b>	agents or managers for actors and actresses
<b>541360</b>	aerial geophysical surveying and mapping	<b>711411</b>	agents or managers for artists
<b>541990</b>	aerial inspection service, pipelines	<b>711412</b>	agents or managers for athletes
<b>238910</b>	aerial lift trucks and bucket trucks rental with operator (used by electric utilities or tree trimming)	<b>711411</b>	agents or managers for authors
<b>541370</b>	aerial map making, using specialized equipment	<b>711411</b>	agents or managers for celebrities
<b>481215</b>	aerial photographic services, using general purpose aircraft	<b>711412</b>	agents or managers for coaches
<b>541920</b>	aerial photography services (i.e., photographers specializing in aerial photography (except map making))	<b>711411</b>	agents or managers for entertainers
<b>541370</b>	aerial surveying (except geophysical), using specialized equipment	<b>711411</b>	agents or managers for models
<b>481215</b>	aerial surveying, using general purpose aircraft	<b>711411</b>	agents or managers for musicians
<b>115310</b>	aerial water bombing service	<b>711411</b>	agents or managers for public figures (except sports)
<b>333920</b>	aerial work platforms, manufacturing	<b>711411</b>	agents or managers for speakers' bureaus
<b>713940</b>	aerobic dance centres	<b>711412</b>	agents or managers for sports figures
<b>611620</b>	aerobic dance instructors, independent	<b>416390</b>	aggregate merchant wholesalers
<b>541370</b>	aeronautical charting services	<b>333120</b>	aggregate spreaders, manufacturing
<b>541330</b>	aeronautical design services	<b>325410</b>	aggressins (except in vitro), manufacturing
<b>334511</b>	aeronautical navigational systems, electronic, manufacturing	<b>524129</b>	agricultural (i.e., crop and livestock) insurance
<b>325999</b>	aerosol can filling, on a job order or contract basis	<b>611210</b>	agricultural and vocational college
<b>332431</b>	aerosol cans, manufacturing	<b>418390</b>	agricultural chemical dusts and sprays merchant wholesalers
<b>325999</b>	aerosol tire inflators, manufacturing	<b>418390</b>	agricultural chemicals merchant wholesalers
<b>332910</b>	aerosol valves, metal, manufacturing	<b>419110</b>	agricultural chemicals, business-to-business (B2B) electronic markets, wholesale
<b>541370</b>	aerotriangulation services	<b>541690</b>	agricultural consulting (technical) services
<b>919110</b>	African Union	<b>455219</b>	agricultural co-op stores
<b>332410</b>	aftercoolers (i.e., heat exchangers), manufacturing	<b>522299</b>	agricultural credit institutions, making loans or extending credit not for real estate financing
<b>325620</b>	after-shave preparations, manufacturing	<b>911910</b>	agricultural extension services, federal government
<b>325410</b>	agar culture media, manufacturing	<b>711322</b>	agricultural fair promoters, without facilities
<b>325410</b>	agar-agar for medical and biological science, manufacturing	<b>419120</b>	agricultural feeds, wholesale agents and brokers
<b>325410</b>	agar-agar grinding, manufacturing	<b>332210</b>	agricultural hand tools (e.g., hay forks, hoes, rakes, spades), non-powered, manufacturing
<b>212398</b>	agate mining	<b>417110</b>	agricultural implement merchant wholesalers

<b>417110</b>	agricultural land preparation machinery merchant wholesalers	<b>611210</b>	agriculture schools (non-university)
<b>522299</b>	agricultural lending not for real estate financing	<b>541690</b>	agrology consulting services
<b>418390</b>	agricultural lime merchant wholesalers	<b>541690</b>	agronomy consulting services
<b>418390</b>	agricultural limestone merchant wholesalers	<b>624110</b>	aid to families with dependent children (AFDC)
<b>212315</b>	agricultural limestone, ground (except fertilizer)	<b>336410</b>	ailerons, aircraft, manufacturing
<b>417110</b>	agricultural machinery and equipment merchant wholesalers	<b>621912</b>	air ambulance services
<b>532490</b>	agricultural machinery and equipment rental	<b>336390</b>	air bag assemblies, manufacturing
<b>811310</b>	agricultural machinery and equipment repair and maintenance	<b>911110</b>	air base, military
<b>811310</b>	agricultural machinery painting, on contract	<b>336612</b>	air boats, building
<b>238299</b>	agricultural machinery, installation	<b>336340</b>	air brake systems and parts, automotive, truck and bus, manufacturing
<b>513120</b>	agricultural magazines and periodicals, publishing and printing combined	<b>481214</b>	air cargo carriers (except air courier), non-scheduled
<b>513120</b>	agricultural magazines and periodicals, publishing or publisher	<b>481110</b>	air cargo carriers (except air courier), scheduled
<b>418390</b>	agricultural pesticides merchant wholesalers	<b>332439</b>	air cargo containers, light gauge metal, manufacturing
<b>115110</b>	agricultural product sterilization service	<b>488519</b>	air cargo customs clearances, service
<b>484229</b>	agricultural products trucking, local	<b>335315</b>	air circuit breakers, manufacturing
<b>531190</b>	agricultural properties, lessors of	<b>333910</b>	air compressors, manufacturing
<b>531190</b>	agricultural property rental	<b>332329</b>	air cowls, sheet metal, manufacturing
<b>419110</b>	agricultural raw materials, business-to-business (B2B) electronic markets, wholesale	<b>333413</b>	air curtains, manufacturing
<b>444240</b>	agricultural seeds, retail	<b>334512</b>	air flow controllers (except valves), air-conditioning and refrigeration, manufacturing
<b>418390</b>	agricultural soil insecticides merchant wholesalers	<b>481214</b>	air freight charter transportation service
<b>418390</b>	agricultural sterilizing compounds and disinfectants merchant wholesalers	<b>488119</b>	air freight handling at airports
<b>419120</b>	agricultural supplies (except feed and seeds) and chemicals, wholesale agents and brokers	<b>481110</b>	air freight transportation service, scheduled
<b>444240</b>	agricultural supplies retailers selling primarily to other business but also selling to household consumers	<b>325610</b>	air fresheners, manufacturing
<b>912910</b>	agriculture and forestry programs, provincial government	<b>313230</b>	air laid nonwoven fabrics, manufacturing
<b>912910</b>	agriculture fair boards, provincial	<b>481214</b>	air passenger carriers, non-scheduled
<b>541710</b>	agriculture research and development laboratories	<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>811113</b>	air-conditioning installation and repair, motor vehicle
<b>488519</b>	air shipment customs clearances, service	<b>449211</b>	air-conditioning room units, self-contained, retail
<b>711319</b>	air show promoters, with facilities	<b>238220</b>	air-conditioning systems, installation or repair
<b>711329</b>	air show promoters, without facilities	<b>333416</b>	air-conditioning units (e.g., window, travel trailer, motor home), manufacturing
<b>238220</b>	air system balancing and testing	<b>417990</b>	aircraft and aeronautical equipment (except electronic) merchant wholesalers
<b>481215</b>	air taxi services	<b>336410</b>	aircraft arresting device systems, manufacturing
<b>334511</b>	air traffic control radar systems and equipment, manufacturing	<b>336410</b>	aircraft assemblies, subassemblies and parts, manufacturing
<b>488111</b>	air traffic control	<b>336410</b>	aircraft auxilliary parts (e.g., external fuel tanks, inflight refuelling equipment), manufacturing
<b>488990</b>	air transport broker (without aircraft expenses)	<b>333990</b>	aircraft carrier catapults (aircraft launching gear), manufacturing
<b>911910</b>	air transport program, federal government	<b>336410</b>	aircraft control surface assemblies, manufacturing
<b>238220</b>	air vents, installation	<b>336410</b>	aircraft conversions (i.e., major modifications to systems or equipment)
<b>333413</b>	air washers (i.e., scrubbers), manufacturing	<b>441220</b>	aircraft dealers, retail
<b>325120</b>	air, liquid, manufacturing	<b>811210</b>	aircraft electrical equipment repair (except radio)
<b>487210</b>	airboats (i.e., swamp buggies) operation, passengers	<b>333920</b>	aircraft engine cradles, manufacturing
<b>487210</b>	airboats (i.e., swamp buggy), operation, freight	<b>334512</b>	aircraft engine instruments, manufacturing
<b>334511</b>	airborne navigational systems, manufacturing	<b>336410</b>	aircraft engine overhauling or rebuilding
<b>334220</b>	airborne radio communications equipment, manufacturing	<b>336310</b>	aircraft engine pistons, piston rings, intake and exhaust valves, manufacturing
<b>811113</b>	air-conditioner repair, automotive	<b>336410</b>	aircraft engines and engine parts (except carburetors, pistons, piston rings, valves), manufacturing
<b>811412</b>	air-conditioner repair, self-contained units (except automotive)	<b>417990</b>	aircraft engines and engine parts merchant wholesalers
<b>336390</b>	air-conditioners, motor vehicle, manufacturing	<b>488190</b>	aircraft ferrying service
<b>449211</b>	air-conditioners, portable, household, retail	<b>811210</b>	aircraft flight instrument repair (except electrical)
<b>333416</b>	air-conditioning and refrigeration compressors (except motor vehicle), manufacturing	<b>334511</b>	aircraft flight instruments (except engine instruments), manufacturing
<b>333416</b>	air-conditioning and warm air heating combination units, manufacturing	<b>332113</b>	aircraft forgings, unfinished, made from purchased iron or steel
<b>416120</b>	air-conditioning compressors merchant wholesalers	<b>412110</b>	aircraft fuelling services, merchant wholesalers
<b>333416</b>	air-conditioning condensers and condensing units, manufacturing	<b>336410</b>	aircraft fuselage, wing, tail and similar assemblies, 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>441330</b>	air-conditioning equipment, automobile, sale and installation, retail		

<b>332311</b>	aircraft hangars, pre-engineered, metal, manufacturing	<b>332319</b>	airlocks, fabricated metal plate, manufacturing
<b>332510</b>	aircraft hardware, metal, manufacturing	<b>532410</b>	airplane rental and leasing without operator
<b>488190</b>	aircraft inspecting and testing at the airport	<b>481215</b>	airplane rental, with pilot
<b>911910</b>	aircraft inspection, government	<b>339930</b>	airplanes, automobiles and trucks, toys, manufacturing
<b>524129</b>	aircraft insurance	<b>488119</b>	airport baggage handling
<b>336390</b>	aircraft internal combustion engine filters, manufacturing	<b>488119</b>	airport cargo handling services
<b>561722</b>	aircraft janitorial services	<b>488119</b>	airport hangar rental
<b>532410</b>	aircraft leasing service (except financial) without operator	<b>531190</b>	airport leasing
<b>336320</b>	aircraft lighting fixtures, manufacturing	<b>485990</b>	airport limousine service, scheduled
<b>333920</b>	aircraft loading hoists, manufacturing	<b>488119</b>	airport operations
<b>417990</b>	aircraft merchant wholesalers	<b>238210</b>	airport runway lighting contractors
<b>336410</b>	aircraft or airplanes, manufacturing	<b>488119</b>	airport runway maintenance service
<b>488119</b>	aircraft parking service	<b>488119</b>	airport terminal services
<b>336410</b>	aircraft parts (e.g., propellers, propellers blades), manufacturing	<b>334511</b>	airspeed instruments (aeronautical), manufacturing
<b>811210</b>	aircraft radio equipment repair services	<b>212395</b>	alabaster (gypsum) mining
<b>336410</b>	aircraft rebuilding or overhauling (i.e., restoration to original design specifications)	<b>417320</b>	alarm and signal systems and devices, electronic (except household smoke detectors) merchant wholesalers
<b>532410</b>	aircraft rental and leasing without operator	<b>416110</b>	alarm apparatus, electric (except electronic systems) merchant wholesalers
<b>336410</b>	aircraft repair services (factory basis)	<b>419120</b>	alarm apparatus, electric, wholesale agents and brokers
<b>336360</b>	aircraft seats, manufacturing	<b>334512</b>	alarm clocks, manufacturing
<b>336410</b>	aircraft servicing and repairs (general repairs) performed in an aircraft assembling factory	<b>416110</b>	alarm signal systems merchant wholesalers
<b>488190</b>	aircraft servicing, repairing and maintenance (except factory conversions and overhauls)	<b>561621</b>	alarm system (e.g., burglar, fire, security), sale combined with installation, maintenance or monitoring
<b>488119</b>	aircraft storage at airports	<b>561621</b>	alarm system monitoring
<b>314990</b>	aircraft tie down strap assemblies (except leather), manufacturing	<b>238210</b>	alarm systems (fire, burglar), electric, installation only
<b>326210</b>	aircraft tires, manufacturing	<b>334290</b>	alarm systems and equipment, manufacturing
<b>336410</b>	aircraft turbines, manufacturing	<b>522111</b>	Alberta Treasury Branches
<b>611510</b>	aircraft type rating	<b>418210</b>	albums (photo) and scrapbooks merchant wholesalers
<b>336410</b>	aircraft undercarriage assemblies (i.e., landing gear), manufacturing	<b>624190</b>	alcohol and drug use self-help organizations
<b>488190</b>	aircraft upholstery repair	<b>325190</b>	alcohol, methyl (methanol), manufacturing
<b>336410</b>	airframe assemblies, for guided missiles, manufacturing	<b>912150</b>	alcoholic beverage control boards, provincial government
<b>334511</b>	airframe equipment instruments, manufacturing		
<b>561590</b>	airline, bus or railroad ticket offices		

<b>312140</b>	alcoholic beverages (except brandy), distilling	<b>325410</b>	allergens and allergenic extracts (except diagnostic substances), manufacturing
<b>413220</b>	alcoholic beverages merchant wholesalers	<b>112510</b>	alligator production, farm raising
<b>419120</b>	alcoholic beverages, wholesale agents and brokers	<b>331420</b>	alloying purchased copper
<b>312130</b>	alcoholic cider, manufacturing	<b>331490</b>	alloying purchased non-ferrous metals (except aluminum, copper)
<b>312140</b>	alcoholic liquor (e.g., rum, vodka, whisky), manufacturing	<b>331490</b>	alloying purchased precious metals
<b>623221</b>	alcoholism and drug rehabilitation centres, residential	<b>336990</b>	all-terrain or off-terrain vehicles (ATVs), wheeled or tracked, manufacturing
<b>624190</b>	alcoholism counselling, nonresidential (except medical treatment)	<b>336990</b>	all-terrain vehicles parts, manufacturing
<b>325190</b>	aldehydes, manufacturing	<b>212220</b>	alluvial gold (telluride) mining
<b>413220</b>	ale merchant wholesalers	<b>325190</b>	allyl alcohol, manufacturing
<b>311119</b>	alfalfa meal, dehydrated, cubes or prepared for animals, manufacturing	<b>325210</b>	allyl resins, manufacturing
<b>418310</b>	alfalfa merchant wholesalers	<b>323119</b>	almanacs, dictionaries and encyclopedias, printing without publishing
<b>111940</b>	alfalfa, clover, hay or timothy farming	<b>513130</b>	almanacs, publishing and printing combined
<b>112510</b>	algae and seaweed farming, freshwater	<b>513130</b>	almanacs, publishing or publishers
<b>112510</b>	algae and seaweed farming	<b>311990</b>	almond pastes, manufacturing
<b>325220</b>	alginate fibres, manufacturing	<b>337127</b>	altars (except stone and concrete), manufacturing
<b>325190</b>	alginates (e.g., calcium, potassium, sodium), manufacturing	<b>327990</b>	altars (stone), manufacturing
<b>325190</b>	alginic acid, manufacturing	<b>237130</b>	alternative energy (e.g., geothermal, ocean wave, solar and wind) structure construction
<b>334512</b>	alidades, surveying, manufacturing	<b>621390</b>	alternative medicine practicing
<b>333310</b>	alignment and balancing equipment, motor vehicle wheel, manufacturing	<b>334512</b>	alternator and generator testers, manufacturing
<b>324110</b>	aliphatic (i.e., acyclic) chemicals, made in petroleum refineries	<b>336320</b>	alternators and generators, for internal combustion engines, manufacturing
<b>325110</b>	aliphatic hydrocarbons (except acetylene), made from refined petroleum or natural gas liquids	<b>334511</b>	altimeters, aeronautical, manufacturing
<b>418410</b>	alkalies merchant wholesalers	<b>212398</b>	alum natural mining
<b>335910</b>	alkaline batteries, manufacturing	<b>331313</b>	alumina (aluminum oxide), refining from bauxite
<b>325181</b>	alkalis, manufacturing	<b>327120</b>	alumina fused refractories, manufacturing
<b>325210</b>	alkyd resins, manufacturing	<b>327110</b>	alumina porcelain insulators, manufacturing
<b>324110</b>	alkylates, made in petroleum refineries	<b>331313</b>	alumina, refining into aluminum
<b>416390</b>	all materials door frames merchant wholesalers	<b>327120</b>	aluminous refractory cement, manufacturing
<b>811490</b>	all terrain vehicles (ATV's) and snowmobiles repairing (without retail sales of new equipment)	<b>331317</b>	aluminum alloys, billets and ingots made from purchased metals
<b>415190</b>	all terrain vehicles (ATVs) merchant wholesalers	<b>331313</b>	aluminum alloys, made in primary aluminum plants
<b>441220</b>	all terrain vehicles (ATV's), retail	<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>325189</b>	aluminum sulphate, manufacturing
<b>416210</b>	aluminum bars, rods, ingots, sheets, pipes, plates merchant wholesalers	<b>331317</b>	aluminum wire and cable, bare and uninsulated, made in wire drawing plants
<b>331317</b>	aluminum basic shapes (e.g., bar, ingot, rod, sheet), made from purchased aluminum	<b>331317</b>	aluminum wire and cable, made from purchased aluminum
<b>331313</b>	aluminum basic shapes (e.g., bar, ingot, rod, sheet), made in primary aluminum plants	<b>331317</b>	aluminum wire products (e.g., mesh, nails, wire cloth or screening), made in drawing plants
<b>332431</b>	aluminum cans, manufacturing	<b>331313</b>	aluminum, producing from bauxite or alumina
<b>331529</b>	aluminum castings (except die-castings), unfinished, manufacturing	<b>331317</b>	aluminum, recovering from scrap or dross
<b>325189</b>	aluminum chloride, manufacturing	<b>414390</b>	aluminumware merchant wholesalers
<b>332810</b>	aluminum coating of metal products, for the trade	<b>449129</b>	aluminumware, retail
<b>331523</b>	aluminum die-casting foundries	<b>813410</b>	alumni associations or clubs
<b>331523</b>	aluminum die-castings, unfinished, manufacturing	<b>325189</b>	alums (e.g., aluminum ammonium sulphate, aluminum potassium sulphate), manufacturing
<b>238350</b>	aluminum door and window installation	<b>212398</b>	alunite mining
<b>444180</b>	aluminum doors and screens, retail	<b>516110</b>	AM radio stations
<b>416390</b>	aluminum doors merchant wholesalers	<b>333130</b>	amalgamators (i.e., metallurgical and mining machinery), manufacturing
<b>331317</b>	aluminum flakes pastes and powder, made from purchased aluminum	<b>417320</b>	amateur radio communications equipment merchant wholesalers
<b>331317</b>	aluminum foil and sheet, made by flat rolling purchased aluminum	<b>911910</b>	amateur sports program, federal government
<b>322220</b>	aluminum foil laminates, made from purchased foil	<b>713991</b>	amateur sports teams
<b>332113</b>	aluminum forgings, unfinished, made from purchased aluminum	<b>325920</b>	amatols, manufacturing
<b>331529</b>	aluminum foundries (except die-castings)	<b>212398</b>	amblygonite mining
<b>332999</b>	aluminum freezer foil, made from purchased foil	<b>336211</b>	ambulance bodies, manufacturing
<b>325189</b>	aluminum hydroxide (i.e., alumina trihydrate), manufacturing	<b>621911</b>	ambulance service, road
<b>331313</b>	aluminum ingot and other primary production shapes, made in primary aluminum plants	<b>532120</b>	ambulances and vans up to 3.5 tonnes, rental
<b>332999</b>	aluminum ladders, manufacturing	<b>415110</b>	ambulances merchant wholesalers
<b>327910</b>	aluminum oxide (fused) abrasives, manufacturing	<b>336211</b>	ambulances, assembling on purchased chassis
<b>331313</b>	aluminum oxide refining	<b>621110</b>	ambulatory surgical centres
<b>236210</b>	aluminum plant construction, general contractors	<b>212398</b>	amethyst mining
<b>331317</b>	aluminum plate, made from purchased aluminum	<b>334512</b>	amino acid analyzers, laboratory type, manufacturing
<b>238170</b>	aluminum siding, installation	<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>713120</b>	amusement device (except gambling) parlours, coin-operated
<b>325313</b>	ammonia (i.e., anhydrous or ammonium hydroxyde), manufacturing	<b>713120</b>	amusement devices (except gambling), operated in own facilities
<b>325610</b>	ammonia, household type, manufacturing	<b>713999</b>	amusement devices, concession operators
<b>325313</b>	ammonium and diammonium phosphates, manufacturing	<b>811310</b>	amusement equipment, repair
<b>325189</b>	ammonium chloride, manufacturing	<b>339990</b>	amusement games machine, manufacturing
<b>325189</b>	ammonium hydroxide, manufacturing	<b>417990</b>	amusement park equipment merchant wholesalers
<b>325189</b>	ammonium molybdate, manufacturing	<b>713110</b>	amusement parks (e.g., theme parks, water parks)
<b>325313</b>	ammonium nitrate, manufacturing	<b>713999</b>	amusement rides, concession operators
<b>325189</b>	ammonium perchlorate, manufacturing	<b>913910</b>	amusement tax, local administration
<b>236210</b>	ammonium plants, construction	<b>325190</b>	amyl acetate, manufacturing
<b>325313</b>	ammonium sulphate, manufacturing	<b>621110</b>	anaesthetists' offices
<b>325189</b>	ammonium thiosulfate, manufacturing	<b>334110</b>	analog computers, manufacturing
<b>339920</b>	ammunition belts, sporting type, of all materials, manufacturing	<b>417930</b>	analytical instruments (e.g., photometers, spectrographs, chromatographic) merchant wholesalers
<b>332439</b>	ammunition boxes, light gauge metal, manufacturing	<b>334512</b>	analyzers for testing electrical characteristics, manufacturing
<b>332999</b>	ammunition fuses, detonators and primers (i.e., more than 30 mm; more than 1.18 inch), ammunition, manufacturing	<b>334512</b>	analyzers, industrial process control type, manufacturing
<b>332999</b>	ammunition, bomb and shell loading and assembling plants	<b>237990</b>	anchored earth retention contractors
<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>551114</b>	ancillary management offices for multi-location enterprises
<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>212326</b>	andalusite mining
<b>212394</b>	amosite, milled fibre, mining	<b>332999</b>	andirons, manufacturing
<b>334512</b>	ampere-hour meters, manufacturing	<b>334512</b>	anemometers, manufacturing
<b>325410</b>	amphetamines, uncompounded, manufacturing	<b>339110</b>	anesthesia apparatus, manufacturing
<b>334220</b>	amplifiers (e.g., RF power, I-F), broadcast and studio equipment, manufacturing	<b>621110</b>	anesthesiologists' offices
<b>335990</b>	amplifiers, magnetic, pulse and maser, manufacturing	<b>325410</b>	anesthetic preparations (general and local), manufacturing
<b>449211</b>	amplifiers, retail (except musical instruments)	<b>325410</b>	anesthetics, uncompounded, manufacturing
<b>414210</b>	amplifiers, speakers and related sound equipment merchant wholesalers	<b>325410</b>	angiourographic diagnostic preparations, manufacturing
<b>419120</b>	amusement and sporting goods, wholesale agents and brokers	<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>913190</b>	animal or pest control activities or other municipal protective services
<b>212395</b>	anhydrite mining	<b>911290</b>	animal or pest control activities, or other federal protective services
<b>325313</b>	anhydrous ammonia, manufacturing	<b>912190</b>	animal or pest control activities, or other provincial protection services
<b>311515</b>	anhydrous butterfat manufacturing	<b>418990</b>	animal or vegetable oils and greases merchant wholesalers
<b>325220</b>	anidex fibres and filaments, manufacturing	<b>115210</b>	animal pedigree service
<b>325190</b>	aniline, manufacturing	<b>911290</b>	animal quarantine service, federal government
<b>541940</b>	animal ambulance services	<b>813310</b>	animal rights organizations
<b>418990</b>	animal and vegetable oils (except cooking) merchant wholesalers	<b>712130</b>	animal safari park
<b>325189</b>	animal black, manufacturing	<b>115210</b>	animal semen collection, production and storage services
<b>813910</b>	animal breeders association	<b>236220</b>	animal shelter and clinic construction
<b>112991</b>	animal combination farming	<b>812910</b>	animal shelters
<b>913190</b>	animal control services, municipal	<b>112991</b>	animal specialty combination farm
<b>712130</b>	animal exhibits, live	<b>114210</b>	animal trapping, commercial
<b>311619</b>	animal fats (except from beef, pork, poultry or small game), produced in slaughtering plants	<b>332999</b>	animal traps, metal (except wire), manufacturing
<b>311614</b>	animal fats and oil, rendering	<b>336990</b>	animal-drawn vehicles (e.g., wagons, sleighs, buggies, carriages, carts) and parts, manufacturing
<b>311225</b>	animal fats and oils refining from purchased fats and oils	<b>711511</b>	animated cartoon artists, independent
<b>418310</b>	animal feed additives merchant wholesalers	<b>512110</b>	animated film production with distribution
<b>311515</b>	animal feed, dry milk products for, manufacturing	<b>325999</b>	anise oil, manufacturing
<b>311119</b>	animal feed, prepared (except dogs and cats), manufacturing	<b>315120</b>	anklets, hosiery or socks, knitting
<b>311619</b>	animal feed, slaughtering animals for (except beef, pork, poultry and small game)	<b>325190</b>	annato extract, manufacturing
<b>311119</b>	animal feeds, supplements and concentrates, manufacturing	<b>332810</b>	annealing metals, for the trade
<b>313110</b>	animal fibre yarn, spooling, twisting or winding purchased yarn	<b>332420</b>	annealing vats, heavy gauge metal, manufacturing
<b>411190</b>	animal hair and pelts merchant wholesalers (e.g., furs, mohair, skins, wool)	<b>711512</b>	announcers, radio and television, independent
<b>414510</b>	animal health products (e.g., vaccines, pharmaceutical products) merchant wholesalers	<b>332991</b>	annular or linear ball bearings, manufacturing
<b>541940</b>	animal hospitals	<b>335920</b>	annunciator wire and cable, insulated, manufacturing
<b>115210</b>	animal husbandry service	<b>334512</b>	annunciators, relay and solid state types, industrial display, manufacturing
<b>524129</b>	animal insurance	<b>416210</b>	anode metal merchant wholesalers
<b>115210</b>	animal judging service	<b>331410</b>	anodes, for electrolytic refining, copper, manufacturing
<b>418310</b>	animal mineral supplements merchant wholesalers	<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>459510</b>	antique dealers (except motor vehicles)
<b>331490</b>	anodes, for electroplating, precious metals, made from purchased metals	<b>811420</b>	antique furniture refinishing
<b>333248</b>	anodizing equipment, manufacturing	<b>459510</b>	antique furniture, retail
<b>332810</b>	anodizing metals and metal products, for the trade	<b>459510</b>	antique home furnishings, retail
<b>414510</b>	antacid preparations merchant wholesalers	<b>459510</b>	antiques, retail
<b>237130</b>	antennas (towers), construction	<b>332910</b>	anti-scald bath and shower valves, manufacturing
<b>238299</b>	antennas, household type, installation	<b>325999</b>	anti-scaling compounds, manufacturing
<b>334220</b>	antennas, receiving, manufacturing	<b>414510</b>	antiseptic preparations merchant wholesalers
<b>334220</b>	antennas, transmitting and communications, manufacturing	<b>325410</b>	antiserums, manufacturing
<b>325190</b>	anthracene, manufacturing	<b>316210</b>	anti-skid, detachable, rubber-soled, footwear, manufacturing
<b>213119</b>	anthracite mine tunnelling, on a contract basis	<b>332999</b>	antisubmarine projectors, manufacturing
<b>213119</b>	anthracite mining services on a contract basis	<b>332999</b>	antitank rocket launchers, manufacturing
<b>212114</b>	anthracite mining	<b>418990</b>	anti-theft products merchant wholesalers
<b>325130</b>	anthraquinone dyes, manufacturing	<b>416390</b>	anti-theft security metal bars for windows and doors merchant wholesalers
<b>325410</b>	antibacterial preparations, manufacturing	<b>325410</b>	antitoxins, manufacturing
<b>414510</b>	antibiotic medicines merchant wholesalers	<b>325410</b>	antivenoms, manufacturing
<b>325410</b>	antibiotics (e.g., tetracycline, sulpha drugs, penicillin), manufacturing	<b>332113</b>	anvils, forged, unfinished, made from purchased iron or steel
<b>325410</b>	anticholinergics, uncompounded, manufacturing	<b>236110</b>	apartment building construction, by general contractors
<b>325410</b>	anticonvulsants, uncompounded, manufacturing	<b>236110</b>	apartment building construction, by operative builders
<b>325410</b>	antidepressants, uncompounded, manufacturing	<b>236110</b>	apartment building, construction
<b>325999</b>	antifreeze preparations, manufacturing	<b>531111</b>	apartment rental or leasing
<b>325999</b>	anti-freeze recycling	<b>212398</b>	apatite mining
<b>325410</b>	antigens, manufacturing	<b>112910</b>	apiaries
<b>325410</b>	antihistamine preparations, manufacturing	<b>212326</b>	aplite mining
<b>325130</b>	antimony based pigments, manufacturing	<b>331420</b>	apparatus wire and cord, insulated, made in copper wire drawing plants
<b>325189</b>	antimony oxides (except pigments), manufacturing	<b>331490</b>	apparatus wire and cord, made in non-ferrous (except aluminum, copper) wire drawing plants
<b>331410</b>	antimony smelting and primary refining	<b>458115</b>	apparel accessories, men's and boys', retail
<b>325620</b>	anti-perspirants, personal, manufacturing	<b>458115</b>	apparel accessories, women's, retail
<b>813310</b>	antipoverty advocacy organizations	<b>314990</b>	apparel fillings (e.g., cotton mill waste, kapok), manufacturing
<b>325410</b>	antipyretic preparations, manufacturing	<b>314990</b>	apparel findings and trimmings, cut and sewn from materials owned by others
<b>811121</b>	antique and classic automobile restoration	<b>315990</b>	apparel findings and trimmings, made from purchased fabric
<b>441120</b>	antique autos, retail		

<b>418990</b>	apparel labels (industrial supply) merchant wholesalers	<b>321999</b>	applicators, wood, manufacturing
<b>812320</b>	apparel pressing service, for the trade	<b>314990</b>	appliqueing on textile products (except clothing)
<b>414130</b>	apparel trimmings merchant wholesalers	<b>314990</b>	appliqueing, on clothing owned by others
<b>313220</b>	apparel webbings, manufacturing	<b>238310</b>	applying plain or ornamental plaster, and installation of lath to receive plaster
<b>315210</b>	apparel, men's and boys', cut and sewn from material owned by others	<b>524291</b>	appraisal of damaged cars, by independent adjusters
<b>458112</b>	apparel, women's (ladies), retail	<b>531320</b>	appraisal or evaluation services, real estate
<b>315210</b>	apparel, women's and misses' and girls', cut and sewn from materials owned by others	<b>541990</b>	appraising services (except insurance or real estate)
<b>911210</b>	appeal boards of federal jurisdiction	<b>611690</b>	apprentice coaching program
<b>912110</b>	appeal boards of provincial jurisdiction	<b>812330</b>	apron supply service
<b>912110</b>	appeal courts, provincial government	<b>315990</b>	aprons (except rubberized and plastic), women's, misses' and girls, made from purchased fabric
<b>413210</b>	apple cider (less than 2.5% alcohol) merchant wholesalers	<b>315990</b>	aprons (except rubberized and plastics), made from purchased fabric
<b>111330</b>	apple orchards	<b>315210</b>	aprons and bibs, cut and sewn from materials owned by others
<b>312130</b>	applejack, distilling	<b>316990</b>	aprons for textile machinery, leather, manufacturing
<b>413150</b>	apples merchant wholesalers	<b>339110</b>	aprons, belts and supports (e.g., sanitary, surgical, corrective), manufacturing
<b>334512</b>	appliance controls, manufacturing	<b>315990</b>	aprons, household, made from purchased fabric
<b>335990</b>	appliance cords (e.g., electric irons, grills, waffle irons), made from purchased material	<b>315990</b>	aprons, vulcanized rubber and rubberized fabric, manufacturing
<b>335990</b>	appliance extension cord sets, manufacturing	<b>315990</b>	aprons, waterproof (e.g., plastic, rubberized fabric), made from purchased fabric
<b>416330</b>	appliance hardware merchant wholesalers	<b>112510</b>	aquaculture, animal, salt water
<b>332510</b>	appliance hardware, metal, manufacturing	<b>339920</b>	aqualungs, manufacturing
<b>449211</b>	appliance parts, retail	<b>112510</b>	aquaponics
<b>334512</b>	appliance regulators (except switches), manufacturing	<b>332999</b>	aquarium accessories, metal, manufacturing
<b>532210</b>	appliance rental and leasing	<b>811490</b>	aquarium repair and maintenance
<b>335930</b>	appliance switches, manufacturing	<b>327215</b>	aquariums, made from purchased glass
<b>334512</b>	appliance timers, manufacturing	<b>712130</b>	aquariums
<b>335990</b>	appliance wiring harnesses, manufacturing	<b>237110</b>	aqueduct construction, general contractors
<b>335210</b>	appliances, small electrical, manufacturing	<b>919110</b>	Arab League
<b>459510</b>	appliances, used, retail	<b>541990</b>	arbitration and conciliation service, non-government
<b>518210</b>	application hosting (excluding software publishing)	<b>541110</b>	arbitration and conciliation services provided by lawyers
<b>518210</b>	application service provider		
<b>541514</b>	application software programming services, custom		
<b>513211</b>	applications software, computer, publishing (including designing and developing), packaged		
<b>339110</b>	applicators, cotton tipped, manufacturing		

<b>541990</b>	arbitration and conciliation services provided by paralegals	<b>459510</b>	architectural salvage dealers
<b>913110</b>	arbitration of civil actions	<b>327110</b>	architectural sculptures, clay, manufacturing
<b>911310</b>	arbitration services, federal government	<b>327990</b>	architectural sculptures, stone, manufacturing
<b>912210</b>	arbitration services, provincial government	<b>238190</b>	architectural sheet metal work, contractors
<b>541990</b>	arbitrator (labour relations consultant) non government	<b>459999</b>	architectural supplies, retail
<b>333519</b>	arbor presses, metalworking, manufacturing	<b>327120</b>	architectural terra cotta, manufacturing
<b>712130</b>	arboreta	<b>327390</b>	architectural wall panels, precast concrete, manufacturing
<b>561730</b>	arborist services	<b>519212</b>	archives
<b>333519</b>	arbors (i.e., machine tool accessory), manufacturing	<b>333990</b>	arc-welding equipment, manufacturing
<b>334512</b>	arc lamp units, electrotherapeutic (except infra-red, ultra-violet), manufacturing	<b>335130</b>	area and sports luminaries, manufacturing
<b>335130</b>	arc lighting fixtures, manufacturing	<b>417990</b>	arena seating and equipment merchant wholesalers
<b>333990</b>	arc welding transformers, manufacturing	<b>531120</b>	arenas, operators of
<b>712120</b>	archaeological sites , public display	<b>212316</b>	argillite, dimension, quarrying
<b>541720</b>	archeological expeditions, noncommercial	<b>325120</b>	argon, manufacturing
<b>541720</b>	archeological research and development services	<b>315990</b>	arm bands, elastic, made from purchased fabric
<b>541720</b>	archeological sites, excavations	<b>335315</b>	armature relays, manufacturing
<b>414470</b>	archery equipment and supplies merchant wholesalers	<b>335312</b>	armature rewinding, remanufacturing
<b>339920</b>	archery equipment, manufacturing	<b>335312</b>	armatures, manufacturing
<b>459119</b>	archery equipment, retail	<b>336320</b>	armatures, motor vehicle, manufacturing
<b>713992</b>	archery ranges	<b>911110</b>	armed forces
<b>321215</b>	arches and beams, glued-laminated or pre-engineered wood, manufacturing	<b>332999</b>	arming and fusing devices, missile, manufacturing
<b>541310</b>	architects (except landscape), offices of	<b>336990</b>	armored amphibious military vehicles, manufacturing
<b>813920</b>	architects' associations	<b>331110</b>	armour plate, made in steel mills
<b>417930</b>	architects' equipment and supplies merchant wholesalers	<b>335920</b>	armoured cable or conductors, manufacturing
<b>327330</b>	architectural block, concrete (e.g., fluted, screen, split, slump, ground face), manufacturing	<b>331420</b>	armoured cable, insulated, made in copper wire drawing plants
<b>325510</b>	architectural coatings (i.e., paint), manufacturing	<b>336120</b>	armoured cars, non-military, assembling on heavy duty chassis of own manufacture
<b>541310</b>	architectural consultants (except landscape)	<b>336211</b>	armoured cars, non-military, assembling on purchased chassis
<b>541310</b>	architectural design services and advice	<b>336990</b>	armoured military vehicles and parts (except tanks), manufacturing
<b>416210</b>	architectural iron and steel products merchant wholesalers	<b>418410</b>	aromatic chemicals merchant wholesalers
<b>416210</b>	architectural metal work merchant wholesalers	<b>325110</b>	aromatic cyclic hydrocarbons, made from refined petroleum or natural gas liquids
<b>332329</b>	architectural metal work, manufacturing		

<b>488519</b>	arranging and coordinating the transportation and storage of goods without themselves providing actual transportation and storage services	<b>237110</b>	artesian wells, construction
<b>325320</b>	arsenate insecticides, manufacturing	<b>111219</b>	artichoke farming, field, bedding plant and seed production
<b>325189</b>	arsenates, manufacturing	<b>325220</b>	artificial and synthetic fibres and filaments manufacturing
<b>212398</b>	arsenic mineral mining	<b>414470</b>	artificial bait merchant wholesalers
<b>325130</b>	arsenic-based pigments, manufacturing	<b>414390</b>	artificial Christmas trees merchant wholesalers
<b>325320</b>	arsenite insecticides, manufacturing	<b>327910</b>	artificial corundum, manufacturing
<b>325189</b>	arsenites, manufacturing	<b>313210</b>	artificial fibre (e.g., acetate, rayon) fabrics, broad-woven, weaving
<b>611610</b>	art (except commercial and graphic arts), dance, drama, music and photography (except commercial photography)	<b>339920</b>	artificial flies, bait manufacturing
<b>327110</b>	art and ornamental ware, pottery, manufacturing	<b>339990</b>	artificial flower arrangements, assembling from purchased components
<b>541990</b>	art consultant services	<b>414390</b>	artificial flowers merchant wholesalers
<b>813990</b>	art councils	<b>313240</b>	artificial fur on knit base
<b>712111</b>	art galleries (except retail)	<b>313210</b>	artificial fur on woven base
<b>459920</b>	art galleries, retail	<b>334511</b>	artificial horizon instrumentation, manufacturing
<b>327420</b>	art goods (e.g., gypsum, plaster of Paris), manufacturing	<b>115210</b>	artificial insemination services, animal specialties and livestock
<b>339990</b>	art goods and novelties (except stone or concrete), manufacturing	<b>456199</b>	artificial limb, retail
<b>327990</b>	art goods and novelties (stone), manufacturing	<b>417930</b>	artificial limbs merchant wholesalers
<b>459999</b>	art goods and supplies, retail	<b>339110</b>	artificial limbs, manufacturing
<b>414390</b>	art goods merchant wholesalers	<b>115110</b>	artificial nucleation (cloud seeding)
<b>712111</b>	art museums and art galleries with permanent collections	<b>313110</b>	artificial or synthetic filament yarn, throwing, twisting, texturizing or winding purchased yarn
<b>712111</b>	art museums	<b>238990</b>	artificial turf installation
<b>314990</b>	art needlework, on clothing, for the trade	<b>312110</b>	artificially carbonated waters, manufacturing
<b>513190</b>	art prints, publishing and printing combined	<b>332999</b>	artillery, manufacturing
<b>513190</b>	art prints, publishing	<b>417930</b>	artist equipment and supplies merchant wholesalers
<b>711511</b>	art restorers, independent	<b>711512</b>	artistic director, independent
<b>611610</b>	art schools (except commercial)	<b>711511</b>	artists (except commercial, medical and musical), independent
<b>711311</b>	art show and exhibition organizers, with facilities	<b>339940</b>	artists' air brush, manufacturing
<b>541430</b>	art studios, commercial	<b>339940</b>	artists' canvases boards and tracing cloth, manufacturing
<b>621340</b>	art therapy services	<b>417930</b>	artists' materials merchant wholesalers
<b>459920</b>	art work (e.g., original and prints paintings, pictures, art objects), retail	<b>339940</b>	artists' supplies (except paper), manufacturing
<b>323119</b>	art works, printing (except screen) without publishing	<b>459999</b>	artists' supplies, retail
<b>323113</b>	art works, screen printing without publishing	<b>339940</b>	artists', paint brushes, manufacturing

<b>711322</b>	arts (except film) festival organizers, without facilities	<b>417210</b>	asphalt mixing and laying machinery merchant wholesalers
<b>711322</b>	arts (except film) festival promoters, without facilities	<b>416390</b>	asphalt mixtures merchant wholesalers
<b>611610</b>	arts and crafts school	<b>237310</b>	asphalt or concrete paving (i.e., highways, roads, streets and public sidewalks)
<b>711311</b>	arts event promoters, with facilities	<b>322121</b>	asphalt paper, made in paper mills
<b>711311</b>	arts events organizers, with facilities	<b>324110</b>	asphalt paving mixtures, made in petroleum refineries
<b>711321</b>	arts events organizers, without facilities (except festivals)	<b>238160</b>	asphalt roof shingles, installation
<b>711311</b>	arts festival promoters, with facilities	<b>324122</b>	asphalt roofing coatings, made from purchased asphaltic materials
<b>711321</b>	arts presenters, without facilities (except festivals)	<b>333120</b>	asphalt roofing construction machinery, manufacturing
<b>416390</b>	asbestos cement shingles merchant wholesalers	<b>416390</b>	asphalt roofing materials merchant wholesalers
<b>339110</b>	asbestos clothing (except gloves), manufacturing	<b>324122</b>	asphalt saturated mats and felts, made from purchased asphaltic materials and paper
<b>335920</b>	asbestos covered electric wire and cable, manufacturing	<b>324122</b>	asphalt shingles, made from purchased asphaltic materials
<b>339110</b>	asbestos gloves, manufacturing	<b>324122</b>	asphalt siding, made from purchased asphaltic materials
<b>212394</b>	asbestos mining	<b>238330</b>	asphalt tile, installation only
<b>327990</b>	asbestos products (except brake shoes and clutches), manufacturing	<b>541380</b>	assaying services
<b>562910</b>	asbestos removal contractors	<b>561490</b>	assembling flyers in plastic bag for home delivery
<b>325410</b>	ascorbic acid (i.e., vitamin c), uncompounded, manufacturing	<b>238130</b>	assembly and erection of prefabricated building components on site
<b>315990</b>	ascots, men's and boys', made from purchased fabric	<b>238299</b>	assembly and installation of machinery in production lines
<b>562210</b>	ashes (non-hazardous), disposal of	<b>337127</b>	assembly hall furniture, manufacturing
<b>562110</b>	ashes, collection	<b>336215</b>	assembly line conversions of purchased vans and mini-vans
<b>327215</b>	ashtrays, made from purchased glass	<b>336350</b>	assembly line rebuilding of automotive, truck and bus transmissions
<b>327110</b>	ashtrays, pottery, manufacturing	<b>336310</b>	assembly line, rebuilding of automotive and truck gasoline engines
<b>111219</b>	asparagus farming, field, bedding and seed production	<b>333519</b>	assembly machines (e.g., rotary transfer, in-line transfer), manufacturing
<b>321217</b>	Aspenite™ (waferboard), manufacturing	<b>236210</b>	assembly plant (e.g., automobile and truck) construction
<b>324110</b>	asphalt and asphaltic materials, made in petroleum refineries	<b>336120</b>	assembly plants, heavy trucks and buses, on chassis of own manufacture
<b>324121</b>	asphalt and tar paving mixtures, blocks and road compounds made from purchased asphaltic materials	<b>336110</b>	assembly plants, light truck, on chassis of own manufacture
<b>238990</b>	asphalt coating, sealing, paving and resurfacing, residential and commercial parking lots and driveways	<b>336110</b>	assembly plants, mini-vans, on chassis of own manufacture
<b>416390</b>	asphalt felts and coatings merchant wholesalers		
<b>449121</b>	asphalt flooring, installation combined with selling		



<b>336110</b>	assembly plants, passenger car and light duty motor vehicles, on chassis of own manufacture	<b>315210</b>	athletic team uniforms, women's, misses' and girls', cut and sewn from materials owned by others
<b>336110</b>	assembly plants, sport utility vehicle, on chassis of own manufacture	<b>315250</b>	athletic uniforms (e.g., baseball, basketball), women's, misses' and girls', cut and sewn from purchased fabric
<b>524129</b>	assessment associations, surety and fidelity insurance	<b>459119</b>	athletic uniforms, retail
<b>541611</b>	asset management	<b>414420</b>	atlases merchant wholesalers
<b>325610</b>	assistants, textile and leather finishing, manufacturing	<b>323119</b>	atlases, printing without publishing
<b>623310</b>	assisted living facilities with on-site nursing care	<b>513130</b>	atlases, publishing and printing combined
<b>813310</b>	associations for retired persons, advocacy	<b>911910</b>	atomic energy commission (except inspection and defence)
<b>711215</b>	athletes, independent, amateur	<b>911910</b>	atomic energy inspection and regulation offices
<b>711215</b>	athletes, independent, professional	<b>339990</b>	atomizers (e.g., perfume), manufacturing
<b>339920</b>	athletic and sporting goods (except clothing, firearms and ammunition), manufacturing	<b>339110</b>	atomizers, medical, manufacturing
<b>414470</b>	athletic and sporting goods merchant wholesalers	<b>325410</b>	atropine and derivatives (i.e., basic chemicals), manufacturing
<b>315250</b>	athletic clothing (except team athletic uniforms and shirts), men's and boys', cut and sewn from purchased fabric	<b>316990</b>	attaché cases, all materials, manufacturing
<b>315250</b>	athletic clothing (except team athletic uniforms and shirts), unisex (i.e., sized without regard to gender), cut and sewn from purchased fabric	<b>335930</b>	attachment plugs, caps, taps and connectors, manufacturing
<b>315250</b>	athletic clothing (except team athletic uniforms and shirts), women's, misses' and girls', cut and sewn from purchased fabric	<b>333110</b>	attachments for powered lawn and garden equipment, manufacturing
<b>458119</b>	athletic clothing (except uniforms), retail	<b>333413</b>	attic ventilation fans (e.g., gable fans, roof ventilators, etc.), manufacturing
<b>414110</b>	athletic clothing merchant wholesalers	<b>911240</b>	attorney generals' offices, federal government
<b>315120</b>	athletic clothing, made in knitting mills	<b>912150</b>	attorney generals' offices, provincial government
<b>315120</b>	athletic clothing, men's and boys', made in knitting mills	<b>541110</b>	attorneys, private practice
<b>713940</b>	athletic clubs, physical fitness facilities	<b>561990</b>	auctioneering services, on a commission or fee basis, not done on own facilities (except collectable and tobacco)
<b>237990</b>	athletic field (except stadiums), construction	<b>459999</b>	auctioneering, with own facilities, open to the general public, retail
<b>458210</b>	athletic footwear, retail	<b>415110</b>	auctioneers, automobile, with own facilities, not open to the general public
<b>458210</b>	athletic shoe stores, retail	<b>417110</b>	auctioning farm machinery, from own facilities
<b>316210</b>	athletic shoes, manufacturing	<b>411110</b>	auctioning livestock, with own facilities
<b>711217</b>	athletic skill level evaluator, independent	<b>531211</b>	auctioning real estate for others (i.e., agents, brokers)
<b>315120</b>	athletic socks, knitting	<b>449214</b>	audio and video content downloading retail sales sites
<b>315210</b>	athletic team uniforms, men's and boys', cut and sewn from material owned by others	<b>334310</b>	audio and video equipment manufacturing
		<b>449214</b>	audio and video recordings retailers
		<b>541690</b>	audio equipment consulting services

<b>512290</b>	audio recording of meetings and conferences	<b>336410</b>	autogiros, manufacturing
<b>512240</b>	audio recording post-production services	<b>459999</b>	autograph and philatelist supplies, retail
<b>512240</b>	audio recording restoration services	<b>334512</b>	automated blood and body fluid analyzers (except laboratory), manufacturing
<b>512250</b>	audio recordings, integrated manufacture, release and distribution	<b>522329</b>	automated clearing houses, bank or cheque (except central bank)
<b>414210</b>	audio system merchant wholesalers	<b>518210</b>	automated data processing, computer services
<b>334512</b>	audio-frequency oscillators, manufacturing	<b>333310</b>	automated information booth, manufacturing
<b>334512</b>	audiological equipment, electromedical, manufacturing	<b>238299</b>	automated teller machine (ATM) installation
<b>621340</b>	audiologists, offices of	<b>332910</b>	automatic (i.e., regulating, controlling) valves, industrial type, manufacturing
<b>334512</b>	audiometers, manufacturing	<b>334512</b>	automatic chemical analyzers, laboratory type, manufacturing
<b>238210</b>	audio-visual wiring systems, installation only	<b>334512</b>	automatic environmental controls and regulators (e.g., heating, air-conditioning, refrigeration), manufacturing
<b>911910</b>	auditor general's office, federal government	<b>238299</b>	automatic gate (e.g., garage, parking lot), installation
<b>912910</b>	auditor general's office, provincial government	<b>812310</b>	automatic laundry and dry cleaning service, coin wash
<b>531120</b>	auditorium rental or leasing	<b>417920</b>	automatic merchandising machines merchant wholesalers
<b>541619</b>	auditors, freight rate	<b>333519</b>	automatic screw machines, manufacturing
<b>911910</b>	audits, federal administration	<b>522329</b>	automatic teller machine (ATM) network providers
<b>333120</b>	augers (except mining), manufacturing	<b>417910</b>	automatic teller machines (ATM) merchant wholesalers
<b>333130</b>	augers, mining type, manufacturing	<b>334110</b>	automatic teller machines (ATM's), manufacturing
<b>332210</b>	augers, non-powered, manufacturing	<b>336350</b>	automatic transmissions, automotive, truck and bus, manufacturing
<b>711513</b>	authors, independent	<b>415290</b>	automobile accessories (except tires, tubes) merchant wholesalers
<b>811121</b>	auto body repair and painting	<b>441330</b>	automobile accessory dealers, retail
<b>415290</b>	auto body shop supplies merchant wholesalers	<b>333310</b>	automobile air-conditioning servicing equipment, manufacturing
<b>811192</b>	auto detail shop	<b>334220</b>	automobile antennas, manufacturing
<b>811199</b>	auto greasing	<b>336211</b>	automobile bodies, passenger car, manufacturing
<b>811121</b>	auto interior and exterior trim (custom work)	<b>336360</b>	automobile body and head linings, manufacturing
<b>416330</b>	auto mechanics' tools merchant wholesalers	<b>484239</b>	automobile carrier, trucking, long distance
<b>811121</b>	auto paint shop	<b>484229</b>	automobile carriers, local
<b>441330</b>	auto parts retailing	<b>561590</b>	automobile clubs, road and travel services
<b>441330</b>	auto salvage yards (i.e., retailing used auto parts)	<b>493190</b>	automobile dead storage
<b>811113</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-glidiers, manufacturing		

<b>813910</b>	automobile dealership association	<b>336215</b>	automobile transporter trailers, single car, manufacturing
<b>488990</b>	automobile delivery service (drive-away)	<b>336360</b>	automobile trimmings, textile, manufacturing
<b>611690</b>	automobile driving instruction, education or training	<b>811192</b>	automobile washing and polishing
<b>811199</b>	automobile emissions inspection services and safety inspection services	<b>336211</b>	automobile wrecker bodies, manufacturing
<b>813410</b>	automobile enthusiasts' club	<b>336211</b>	automobile wreckers, assembling on purchased chassis
<b>414130</b>	automobile fabrics merchant wholesalers	<b>418110</b>	automobiles for scrap
<b>811122</b>	automobile glass installation, replacement and repair service	<b>336110</b>	automobiles, assembling on chassis of own manufacture
<b>415290</b>	automobile glass merchant wholesalers	<b>339930</b>	automobiles, children's pedal driven, manufacturing
<b>336390</b>	automobile hand controls, manufacturing	<b>419110</b>	automobiles, new and used, business-to-business (B2B) electronic markets, wholesale
<b>333920</b>	automobile hoists (i.e., tow truck, wrecker), manufacturing	<b>419120</b>	automobiles, wholesale agents and brokers
<b>541420</b>	automobile industrial design services	<b>441330</b>	automotive accessories and parts, second-hand, retail
<b>333920</b>	automobile lifts (i.e., service station and garage type), manufacturing	<b>415290</b>	automotive air-conditioning equipment and air pollution equipment merchant wholesalers
<b>336390</b>	automobile luggage carriers, manufacturing	<b>331317</b>	automotive and aircraft wire and cable, insulated, made in aluminum wire drawing plants
<b>813410</b>	automobile owners' club	<b>331420</b>	automotive and aircraft wire and cable, insulated, made in copper wire drawing plants
<b>441330</b>	automobile parts dealers, retail	<b>331490</b>	automotive and aircraft wire and cable, made in non-ferrous (except aluminum, copper) wire drawing plants
<b>541380</b>	automobile proving and testing ground	<b>335920</b>	automotive and aircraft wire and cable, non-ferrous, manufacturing
<b>711214</b>	automobile race tracks, operation of	<b>415290</b>	automotive anti-freeze merchant wholesalers
<b>611620</b>	automobile racing schools	<b>415290</b>	automotive anti-knock preparations merchant wholesalers
<b>711214</b>	automobile racing teams	<b>415190</b>	automotive bodies merchant wholesalers
<b>334310</b>	automobile radio receivers, manufacturing	<b>415290</b>	automotive body compounds merchant wholesalers
<b>524133</b>	automobile reinsurance carriers	<b>811121</b>	automotive body shops
<b>485320</b>	automobile rental or for hire with driver (except taxicab)	<b>415290</b>	automotive brake fluid merchant wholesalers
<b>561490</b>	automobile repossession services	<b>811113</b>	automotive brake repairing
<b>522220</b>	automobile sales finance company	<b>415290</b>	automotive chemicals merchant wholesalers
<b>336360</b>	automobile seat covers, manufacturing		
<b>417990</b>	automobile service station equipment merchant wholesalers		
<b>457120</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>441340</b>	automobile tire (new or used) dealers, retail		
<b>336212</b>	automobile transporter trailers, multi-car, manufacturing		

<b>811113</b>	automotive electrical service (battery and ignition repair)	<b>541990</b>	avalanche hazard risk mitigation services
<b>417990</b>	automotive electrical testing equipment merchant wholesalers	<b>237990</b>	avalanche protection, construction
<b>334512</b>	automotive emissions testing equipment, manufacturing	<b>524291</b>	average adjusters
<b>334512</b>	automotive engine, electrical diagnostic equipment, manufacturing	<b>712130</b>	aviaries (bird exhibit)
<b>332113</b>	automotive forgings, unfinished, made from purchased iron or steel	<b>112999</b>	aviaries (e.g., raising parakeet, canary, lovebirds)
<b>811122</b>	automotive glass replacement shops	<b>488119</b>	aviation club providing primarily flying field services to general public
<b>336320</b>	automotive harness and ignition wiring sets, manufacturing	<b>813310</b>	aviation club, advocacy
<b>532112</b>	automotive leasing	<b>713991</b>	aviation club
<b>336320</b>	automotive lighting fixtures, manufacturing	<b>481215</b>	aviation clubs, providing air transportation services to the general public
<b>811121</b>	automotive paint shops	<b>457120</b>	aviation fuel, retail (except at airport)
<b>441330</b>	automotive parts and accessories retailers selling primarily to other businesses but open to the public	<b>324110</b>	aviation fuels, made in petroleum refineries
<b>441330</b>	automotive parts dealers, second-hand, retail	<b>111330</b>	avocado orchards and farms
<b>415290</b>	automotive radiator compounds merchant wholesalers	<b>332210</b>	awls, manufacturing
<b>811113</b>	automotive radiators, recoring	<b>238190</b>	awning installation
<b>811210</b>	automotive radio repair shops	<b>811490</b>	awning repair shops
<b>811111</b>	automotive repair shop or garage, general	<b>459999</b>	awning shops, retail
<b>415290</b>	automotive seat covers merchant wholesalers	<b>416390</b>	awnings (except canvas) merchant wholesalers
<b>811113</b>	automotive springs, rebuilding and repair	<b>314910</b>	awnings and canopies, outdoor, made from purchased fabrics
<b>334290</b>	automotive theft alarm systems, manufacturing	<b>326198</b>	awnings, rigid plastic or fibreglass, manufacturing
<b>811121</b>	automotive top and body repair	<b>332329</b>	awnings, sheet metal, manufacturing
<b>811121</b>	automotive tops (canvas or plastic), installation, repair, or sales and installation	<b>418990</b>	awnings, tents and sails merchant wholesalers
<b>811113</b>	automotive transmission repair	<b>321999</b>	axe handles, manufacturing
<b>811121</b>	automotive upholstery and trim shops (custom work)	<b>336330</b>	axel lift assembly, manufacturing
<b>336330</b>	automotive, truck and bus steering assemblies and parts, manufacturing	<b>332210</b>	axes, manufacturing
<b>336330</b>	automotive, truck and bus suspension assemblies and parts (except springs), manufacturing	<b>336350</b>	axle bearings, automotive, truck and bus, manufacturing
<b>335311</b>	autotransformers for switchboards (except telephone switchboards), manufacturing	<b>811113</b>	axle straightening, automotive
<b>335311</b>	autotransformers, electric (power transformers), manufacturing	<b>331110</b>	axles, rolled or forged, made in steel mills
<b>621390</b>	auxiliary nursing services, private practice	<b>325920</b>	azides explosive materials, manufacturing
		<b>325130</b>	azine dyes, manufacturing
		<b>325130</b>	azo dyes, manufacturing
		<b>325190</b>	azobenzene, manufacturing
		<b>B</b>	
		<b>419110</b>	b2b wholesale electronic markets for wide variety of goods at same time

<b>458113</b>	babies clothing, retail	<b>332319</b>	baffles, fabricated metal plate, manufacturing
<b>339930</b>	baby carriages or strollers, manufacturing	<b>332999</b>	bag loading plants, ammunition, manufacturing
<b>459999</b>	baby carriages, retail	<b>333990</b>	bag opening, filling and closing machines, manufacturing
<b>311420</b>	baby foods (including meats), canning	<b>561910</b>	bag packaging, contract service
<b>311515</b>	baby formula, fresh, processed and bottled, manufacturing	<b>339920</b>	bagatelle tables, manufacturing
<b>414110</b>	baby goods merchant wholesalers	<b>311814</b>	bagels, bread, cakes, croissant, doughnuts, pastries, made in commercial bakeries
<b>325620</b>	baby powder and baby oil, manufacturing	<b>326111</b>	bags (e.g., food storage, frozen food, garbage or trash), plastics film, single or multi-wall, manufacturing
<b>333990</b>	baby scales, manufacturing	<b>314910</b>	bags (e.g., seed, flour), made from purchased woven or knitted materials
<b>337126</b>	baby seats for automobiles, manufacturing	<b>316990</b>	bags (i.e., luggage), all materials, manufacturing
<b>561310</b>	babysitter, registries	<b>313240</b>	bags and bagging fabrics, made in warp knitting mills
<b>814110</b>	babysitting (private households employing babysitters in their home)	<b>314910</b>	bags, fabric, manufacturing
<b>624410</b>	baby-sitting in own home (i.e., private day-care)	<b>339920</b>	bags, golf, manufacturing
<b>814110</b>	baby-sitting in the child's home	<b>314910</b>	bags, hemp, made from purchased fibre
<b>238910</b>	backfilling, construction	<b>322220</b>	bags, made by laminating or coating combinations of purchased foil, paper and plastics
<b>332910</b>	backflow preventers, plumbing, manufacturing	<b>322220</b>	bags, multiwall, made from purchased uncoated paper
<b>333120</b>	backhoes, manufacturing	<b>314910</b>	bags, plastic, made from purchased woven plastics (e.g., plastic mesh shopping bags)
<b>238910</b>	backhoes, rental with operator	<b>339920</b>	bags, rosin, manufacturing
<b>459119</b>	backpacking, hiking and mountaineering equipment, retail	<b>314910</b>	bags, rubberized fabric, manufacturing
<b>337215</b>	backs for metal household furniture, manufacturing	<b>339920</b>	bags, striking (punching), manufacturing
<b>337215</b>	backs, furniture component (except plastic), manufacturing	<b>314910</b>	bags, textile, made from purchased woven or knitted materials
<b>311614</b>	bacon, slab and sliced, made from purchased meat	<b>322220</b>	bags, uncoated paper, made from purchased paper
<b>311617</b>	bacon, slab and sliced, produced in slaughtering plants	<b>812990</b>	bail bonding services
<b>325410</b>	bacterins (i.e., bacterial vaccines), manufacturing	<b>541190</b>	bailiff services
<b>621510</b>	bacteriological laboratories, diagnostic	<b>213118</b>	bailing wells, on a contract basis
<b>621510</b>	bacteriological laboratories, medical	<b>459119</b>	bait and tackle shops, retail
<b>414510</b>	bacteriological medicines merchant wholesalers	<b>114114</b>	bait catching, freshwater
<b>541710</b>	bacteriological research and development laboratories	<b>114113</b>	bait catching, salt water
<b>314990</b>	badges, fabric, manufacturing	<b>339920</b>	bait, artificial, fishing, 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>445291</b>	baked goods stores or stands (e.g., bagel, cake, pastry, cookie, bread, pretzel), without baking on the premises, retail	<b>332991</b>	ball bearings and parts (including mounted), manufacturing
<b>311919</b>	baked snack foods (e.g., corn chips, tortillas, pretzels), manufacturing	<b>212326</b>	ball clay mining
<b>445291</b>	bakeries without baking on the premises, retail	<b>333619</b>	ball joints (except motor vehicle and aircraft), manufacturing
<b>311811</b>	bakeries, baking from flour on the premises, for retail sale (except for immediate consumption)	<b>336330</b>	ball joints, motor vehicle, manufacturing
<b>315250</b>	bakers' service apparel, washable, men's and boys', cutting and sewing purchased fabric	<b>417220</b>	ball, rod and pebble mill machinery merchant wholesalers
<b>315250</b>	bakers' service apparel, washable, women's, misses' and girls', cut and sewn from purchased fabric	<b>335311</b>	ballasts and transformers, lighting fixture, manufacturing
<b>333248</b>	bakery machinery and equipment, manufacturing	<b>711120</b>	ballet companies
<b>417230</b>	bakery machinery, equipment and supplies merchant wholesalers	<b>711512</b>	ballet dancers, independent
<b>413190</b>	bakery products merchant wholesalers	<b>711120</b>	ballet productions, live
<b>311814</b>	bakery products, fresh, made in commercial bakeries	<b>611610</b>	ballet schools
<b>311814</b>	bakery products, frozen, made in commercial bakeries	<b>316210</b>	ballet slippers, manufacturing
<b>722512</b>	bakery products, selling for immediate consumption	<b>459420</b>	balloon shops, retail
<b>311990</b>	baking powder and yeast, manufacturing	<b>812990</b>	balloon-o-gram, service
<b>526917</b>	balanced funds / asset allocation funds	<b>326198</b>	balloons, plastics, manufacturing
<b>417910</b>	balances (except laboratory) merchant wholesalers	<b>326290</b>	balloons, rubber, manufacturing
<b>333990</b>	balances (except laboratory), manufacturing	<b>713992</b>	ballrooms or dance halls
<b>333990</b>	balances and scales, laboratory type, manufacturing	<b>339930</b>	balls, rubber (except athletic equipment), manufacturing
<b>333990</b>	balancing equipment (except wheels), manufacturing	<b>414390</b>	bamboo furniture merchant wholesalers
<b>238190</b>	balconies, metal, installation	<b>321999</b>	bamboo roof manufacturing
<b>238120</b>	balconies, precast, concrete, installation	<b>337920</b>	bamboo shades, blinds and awnings, manufacturing
<b>332329</b>	balcony railings, metal, manufacturing	<b>111330</b>	banana and plantain farming
<b>333110</b>	bale throwers, manufacturing	<b>413150</b>	banana ripening for the trade, merchant wholesalers
<b>332619</b>	bale ties, made from purchased wire	<b>332210</b>	band saw blades, all types, manufacturing
<b>333110</b>	balers, farm (e.g., hay, straw, cotton), manufacturing	<b>315250</b>	band uniforms, cut and sewn from purchased fabric
<b>333990</b>	baling machines (e.g., scrap metal, paper), manufacturing	<b>414520</b>	bandages, dressings and gauzes merchant wholesalers
<b>332991</b>	ball and roller bearing manufacturing	<b>315250</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>611510</b>	barber colleges or schools
<b>524129</b>	bank deposit insurance	<b>417920</b>	barber shop equipment and supplies merchant wholesalers
<b>332329</b>	bank fixtures, ornamental metal, manufacturing	<b>812114</b>	barber shops
<b>551113</b>	bank holding companies (except managing)	<b>335210</b>	barbers' clippers, electric, manufacturing
<b>323119</b>	bank notes, printing	<b>332210</b>	barbers' scissors, manufacturing
<b>521110</b>	Bank of Canada	<b>315250</b>	barbers' service apparel, washable, men's and boys', cutting and sewing purchased fabric
<b>813910</b>	bankers' association	<b>325410</b>	barbiturates, uncompounded, manufacturing
<b>611510</b>	banking schools (training in banking)	<b>523910</b>	bare trustee
<b>541990</b>	bankruptcy trustees	<b>532410</b>	bareboat (vessel) chartering
<b>522190</b>	banks, private (i.e., unincorporated)	<b>332319</b>	barge sections, prefabricated, metal, manufacturing
<b>339930</b>	banks, toy, manufacturing	<b>483115</b>	barge transport service, coastal
<b>459999</b>	banner shops, retail	<b>336611</b>	barges, building
<b>314990</b>	banners, made from purchased fabric	<b>212398</b>	barite mining
<b>332329</b>	bannisters, metal, manufacturing	<b>325189</b>	barium hydroxide, manufacturing
<b>531120</b>	banquet halls or rooms, without own catering staff, rental	<b>212398</b>	barium ore mining
<b>722320</b>	banquet halls, with own catering staff, doing outside catering	<b>111190</b>	barley farming, field and seed production
<b>327990</b>	baptismal fonts, cut stone, manufacturing	<b>311119</b>	barley feed, chopped, crushed or ground, manufacturing
<b>813920</b>	bar associations	<b>411120</b>	barley merchant wholesalers
<b>334110</b>	bar code scanners, manufacturing	<b>417110</b>	barn machinery and equipment (including elevating) merchant wholesalers
<b>417910</b>	bar code scanning equipment merchant wholesalers	<b>332329</b>	barn stanchions and standards, metal, manufacturing
<b>722410</b>	bar disco	<b>488390</b>	barnacle removing from ships
<b>417920</b>	bar equipment merchant wholesalers	<b>334512</b>	barographs, manufacturing
<b>337215</b>	bar fixtures, manufacturing	<b>417930</b>	barometers merchant wholesalers
<b>417920</b>	bar furniture merchant wholesalers	<b>334512</b>	barometers, manufacturing
<b>337127</b>	bar furniture, manufacturing	<b>332410</b>	barometric condensers, manufacturing
<b>333519</b>	bar mill machinery, manufacturing	<b>236220</b>	barracks, bunkhouses, dormitories construction
<b>325610</b>	bar soaps, manufacturing	<b>332999</b>	barrels, gun, manufacturing
<b>337110</b>	bar tops, wood, manufacturing	<b>332439</b>	barrels, light gauge metal, manufacturing
<b>331420</b>	bar, copper or copper alloy, made from purchased metal	<b>332999</b>	barricades, metal, manufacturing
<b>331317</b>	bar, made from purchased aluminum	<b>541110</b>	barrister and solicitor, private practice
<b>331490</b>	bar, made from purchased non-ferrous metal (except aluminum, copper)	<b>722410</b>	bars (i.e., drinking places), alcoholic beverage
<b>325999</b>	barbecue starter fluids, manufacturing	<b>331317</b>	bars, ingots or rods made by rolling purchased aluminum
<b>331222</b>	barbed and twisted wire, made in wire drawing plants	<b>331110</b>	bars, iron or steel, made in steel mills
<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>331410</b>	bars, made in primary copper smelting and refining mills	<b>414330</b>	bath mats and bathroom sets merchant wholesalers
<b>331221</b>	bars, steel, made from purchased steel	<b>326290</b>	bath mats, rubber, manufacturing
<b>722320</b>	bartender services including supply of equipment and alcohol	<b>414520</b>	bath oils and salts merchant wholesalers
<b>722320</b>	bartender services on own account (serving only)	<b>325620</b>	bath salts, manufacturing
<b>722320</b>	bartending and party arranging	<b>238390</b>	bath tub refinishing, contractors
<b>561990</b>	bartering service	<b>238390</b>	bath tub refinishing, on site
<b>325130</b>	barytes based pigments, manufacturing	<b>416120</b>	bath tubs and sinks merchant wholesalers
<b>212398</b>	barytes mining	<b>315990</b>	bathing caps, rubber, manufacturing
<b>212316</b>	basalt, crushed and broken stone, quarrying	<b>315250</b>	bathing suits, girls', cut and sewn from purchased fabric
<b>212316</b>	basalt, dimension, quarrying	<b>315120</b>	bathing suits, made in knitting mills
<b>315990</b>	baseball caps, manufacturing	<b>315210</b>	bathing suits, men's and boys', cut and sewn from material owned by others
<b>713991</b>	baseball clubs	<b>315250</b>	bathing suits, men's and boys', cut and sewn from purchased fabric
<b>414470</b>	baseball equipment and supplies merchant wholesalers	<b>315250</b>	bathing suits, women's and misses', cut and sewn from purchased fabric
<b>339920</b>	baseball equipment, manufacturing	<b>315210</b>	bathing suits, women's, misses' and girls', cut and sewn from materials owned by others
<b>459119</b>	baseball equipment, retail	<b>315250</b>	bathrobes, girls', cut and sewn from purchased fabric
<b>611620</b>	baseball instruction schools	<b>315250</b>	bathrobes, infants', cut and sewn from purchased fabric
<b>332321</b>	baseboards, metal, manufacturing	<b>315250</b>	bathrobes, men's and boys', cut and sewn from purchased fabric
<b>321919</b>	baseboards, wood, manufacturing	<b>315250</b>	bathrobes, women's and misses', cut and sewn from purchased fabric
<b>337126</b>	basket chairs and furniture, manufacturing	<b>327110</b>	bathroom accessories, vitreous china and earthenware, manufacturing
<b>713991</b>	basketball clubs	<b>326198</b>	bathroom and toilet accessories, plastics, manufacturing
<b>339920</b>	basketball equipment, manufacturing	<b>332999</b>	bathroom fixtures, metal, manufacturing
<b>611620</b>	basketball instruction schools	<b>326191</b>	bathroom fixtures, plastics, manufacturing
<b>414390</b>	baskets (e.g., reed, rattan, willow, wood) merchant wholesalers	<b>238220</b>	bathroom plumbing fixtures and sanitary ware, installation
<b>339920</b>	baskets or buckets, fish and bait, manufacturing	<b>333990</b>	bathroom scales, manufacturing
<b>331222</b>	baskets, iron or steel, made in wire drawing plants	<b>337110</b>	bathroom vanities, wood, manufacturing
<b>332619</b>	baskets, metal, made from purchased wire	<b>332321</b>	bathtub enclosures, metal frame, manufacturing
<b>339930</b>	baskets, toy, manufacturing	<b>326191</b>	bathtubs, plastics, manufacturing
<b>321920</b>	baskets, wood (e.g., round stave, veneer), manufacturing	<b>313310</b>	batik work (hand painting on textile fabrics)
<b>337126</b>	bassinets, reed and rattan, manufacturing	<b>611620</b>	baton instruction
<b>337123</b>	bassinettes, manufacturing	<b>459999</b>	batteries (except automotive) dealers
<b>212299</b>	bastnasite, bauxite or beryl mining		
<b>449129</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		



<b>335910</b>	batteries, primary, dry or wet, manufacturing	<b>335130</b>	beacon, lighthouse, non-flashing, electrical, manufacturing
<b>335910</b>	batteries, rechargeable, manufacturing	<b>339990</b>	beaded novelties, manufacturing
<b>335910</b>	batteries, storage, manufacturing	<b>333519</b>	beading machines, metalworking, manufacturing
<b>311824</b>	batters, prepared, made from purchased flour	<b>314990</b>	beading on textile products (except clothing), for the trade
<b>311211</b>	batters, prepared, made in flour mills	<b>333248</b>	beaming machines, yarn, manufacturing
<b>336320</b>	battery cables and ground straps, motor vehicle, manufacturing	<b>321111</b>	beams and poles, wood, made from logs or bolts
<b>326198</b>	battery cases and separators, plastics, manufacturing	<b>321215</b>	beams, glued-laminated or pre-engineered wood, manufacturing
<b>335990</b>	battery chargers, manufacturing	<b>111219</b>	bean (except dry) farming, field and seed production
<b>326290</b>	battery containers, separators and parts, rubber, manufacturing	<b>493130</b>	bean cleaning and warehousing
<b>441330</b>	battery dealers, automobile, retail	<b>493130</b>	bean elevators (storage only)
<b>336320</b>	battery heaters, manufacturing	<b>111219</b>	bean farms (except dry beans)
<b>335910</b>	battery manufacturing	<b>111219</b>	bean growing, snap (wax and green)
<b>211110</b>	battery operators (petroleum industry)	<b>111130</b>	bean or pea farming (field crop)
<b>321999</b>	battery separators, wood, manufacturing	<b>332210</b>	bearing pullers, hand tools, manufacturing
<b>811113</b>	battery service, automotive	<b>336310</b>	bearings (e.g., camshaft, crankshaft, connecting rod), automotive and truck gasoline engine, manufacturing
<b>334512</b>	battery testers, electrical, manufacturing	<b>417230</b>	bearings merchant wholesalers
<b>333990</b>	battery-powered, hand-held power tools, manufacturing	<b>333619</b>	bearings, plain (except internal combustion engines), manufacturing
<b>712120</b>	battlefields	<b>321999</b>	bearings, wood, manufacturing
<b>314990</b>	batts and batting (except nonwoven fabrics), manufacturing	<b>812115</b>	beauticians
<b>327120</b>	bauxite brick, manufacturing	<b>417920</b>	beauty parlour equipment and supplies merchant wholesalers
<b>331313</b>	bauxite smelting	<b>812115</b>	beauty salons
<b>325999</b>	bay oil, manufacturing	<b>417920</b>	beauty shop dryers merchant wholesalers
<b>532280</b>	beach chairs and accessories, rental	<b>417920</b>	beauty shop equipment and supplies merchant wholesalers
<b>562990</b>	beach maintenance and cleaning services	<b>812115</b>	beauty shops or parlours
<b>316210</b>	beach sandals, rubber or plastics, manufacturing	<b>414520</b>	beauty supplies and preparation merchant wholesalers
<b>113312</b>	beachcombers (lost log recovery)	<b>456120</b>	beauty supplies retailers selling primarily to other businesses but also selling to household consumers
<b>713999</b>	beaches, bathing	<b>321216</b>	beaver board, manufacturing
<b>315250</b>	beachwear and bathing suits, infants', cut and sewn from purchased fabric	<b>721191</b>	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
<b>315250</b>	beachwear, girls', cut and sewn from purchased fabric		
<b>315120</b>	beachwear, made in knitting mills		
<b>315250</b>	beachwear, men's and boys', cut and sewn from purchased fabric		
<b>458119</b>	beachwear, men's and boys', retail		
<b>315250</b>	beachwear, women's and misses', cut and sewn from purchased fabric		

<b>721191</b>	bed and breakfast inns	<b>311616</b>	beef extracts produced in slaughtering plants
<b>721191</b>	bed and breakfast	<b>112110</b>	beef farming
<b>337910</b>	bed bases, upholstered, manufacturing	<b>311616</b>	beef sausage casings, natural, produced in slaughtering plants
<b>337121</b>	bed chesterfields, manufacturing	<b>311616</b>	beef sausages and similar products, produced in slaughtering plants
<b>335210</b>	bed coverings (blankets and sheets), electric, manufacturing	<b>311614</b>	beef stew, made from purchased meat
<b>414330</b>	bed coverings merchant wholesalers	<b>311616</b>	beef tallow produced in slaughtering plants
<b>812330</b>	bed linen supply service	<b>311616</b>	beef wieners, sausages, luncheon meats and other prepared beef products, produced in slaughtering plants
<b>337910</b>	bed spring, assemblies, manufacturing	<b>311616</b>	beef, cured or smoked, produced in slaughtering plants
<b>449129</b>	bedding (e.g., sheets, blankets, spreads, cushions, pillows), retail	<b>311616</b>	beef, fresh, chilled or frozen produced in slaughtering plants
<b>444240</b>	bedding plants, retail	<b>311614</b>	beef, lamb, pork and veal, primal and sub-primal cuts, made from purchased meat
<b>315250</b>	bedjackets, women's, misses' and girls', cut and sewn from purchased fabric	<b>418390</b>	beekeeping supplies merchant wholesalers
<b>414390</b>	bedroom furniture merchant wholesalers	<b>517310</b>	beeper (radio pager) communications carriers
<b>337123</b>	bedroom furniture, wood, manufacturing	<b>413220</b>	beer and other fermented malt liquors merchant wholesalers
<b>337126</b>	beds (including folding and cabinet beds), household-metal, manufacturing	<b>418990</b>	beer and wine making supplies merchant wholesalers
<b>449110</b>	beds and springs, retail	<b>312120</b>	beer breweries
<b>337126</b>	beds, household, metal, manufacturing	<b>332431</b>	beer cans, manufacturing
<b>337910</b>	beds, sleep-system ensembles (i.e., flotation and adjustable), manufacturing	<b>333416</b>	beer cooling and dispensing equipment, manufacturing
<b>337123</b>	bedside stands, wood, manufacturing	<b>722410</b>	beer gardens
<b>314120</b>	bedspreads and bed sets, made from purchased fabric	<b>332439</b>	beer kegs, light gauge metal, manufacturing
<b>313240</b>	bedspreads and bed sets, made in lace mills	<b>541690</b>	beer making consultant
<b>414330</b>	bedspreads merchant wholesalers	<b>722410</b>	beer parlours or taverns
<b>449129</b>	bedspreads, retail	<b>445320</b>	beer stores, retail
<b>337123</b>	bedspring frames, wood, manufacturing	<b>312110</b>	beer, not brewed (e.g., birch, ginger or root), manufacturing
<b>414390</b>	bedsprings merchant wholesalers	<b>413220</b>	beers merchant wholesalers
<b>337910</b>	bedsprings, assembled, manufacturing	<b>411110</b>	bees merchant wholesalers
<b>112910</b>	bee pollen collecting	<b>325610</b>	beeswax polishes and waxes, manufacturing
<b>112991</b>	beef and hog, raising	<b>311310</b>	beet pulp, dried, manufacturing
<b>112991</b>	beef and lamb, farming	<b>111219</b>	beet, table (except sugar beet), growing
<b>311616</b>	beef and veal carcasses, half-carcasses, primal and sub-primal cuts, produced in slaughtering plants	<b>541720</b>	behavioural research and development services
<b>311616</b>	beef cattle abattoirs		
<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		

<b>325410</b>	belladonna preparations, manufacturing	<b>331523</b>	beryllium die-castings, unfinished, manufacturing
<b>332999</b>	bellows, hand, manufacturing	<b>325189</b>	beryllium oxide, manufacturing
<b>333990</b>	bellows, industrial, manufacturing	<b>331410</b>	beryllium smelting and primary refining
<b>335990</b>	bells, electric, manufacturing	<b>334512</b>	beta-ray irradiation equipment, manufacturing
<b>339930</b>	bells, toy, manufacturing	<b>813910</b>	better business bureaus
<b>414130</b>	belt and buckle assembly kit merchant wholesalers	<b>327215</b>	bevelling and polishing purchased plate glass
<b>333920</b>	belt conveyor systems, manufacturing	<b>417230</b>	beverage and food processing machinery merchant wholesalers
<b>316990</b>	belt laces, leather, manufacturing	<b>311930</b>	beverage bases, manufacturing
<b>482112</b>	belt line railways	<b>413210</b>	beverage concentrates merchant wholesalers
<b>313220</b>	belting fabrics, narrow woven, weaving	<b>327214</b>	beverage containers, made in glass-making plants
<b>316990</b>	belting for machinery, leather, manufacturing	<b>417910</b>	beverage coolers merchant wholesalers
<b>314990</b>	belting, made from purchased fabric	<b>333248</b>	beverage distilling machinery, manufacturing
<b>326220</b>	belting, rubber (e.g., conveyor, elevator, transmission), manufacturing	<b>311930</b>	beverage flavourings and syrups (except coffee-based), manufacturing
<b>315210</b>	belts, apparel (e.g., fabric, leather, vinyl), cut and sewn from materials owned by others	<b>722410</b>	beverage room
<b>315990</b>	belts, apparel (e.g., fabric, leather, vinyl), made from purchased material	<b>445132</b>	beverage, cigarette, confectionery or food, vending machine operators, retail
<b>458115</b>	belts, apparel, custom, retail	<b>419110</b>	beverages, business-to-business (B2B) electronic markets, wholesale
<b>339920</b>	belts, cartridge, sporting type, manufacturing	<b>445298</b>	beverages, soft drink, retail
<b>332619</b>	belts, conveyor, made from purchased wire	<b>314990</b>	bias bindings, made from purchased fabric
<b>332999</b>	belts, machine gun, manufacturing	<b>313220</b>	bias bindings, woven, manufacturing
<b>337127</b>	benches, public buildings, manufacturing	<b>611690</b>	bible schools (except degree-granting)
<b>333519</b>	bending and forming machines, metalworking, manufacturing	<b>813110</b>	bible societies
<b>332999</b>	bends, pipe, made from purchased metal pipe	<b>315990</b>	bibs and aprons, waterproof (e.g., plastic, rubberized fabric), made from purchased fabric
<b>212326</b>	bentonite mining	<b>325189</b>	bichromates and chromates, manufacturing
<b>321999</b>	bentwood (steam bent) products (except furniture), manufacturing	<b>459113</b>	bicycle and bicycle parts dealers (except motorized), retail
<b>325190</b>	benzaldehyde, manufacturing	<b>335130</b>	bicycle lamp bulbs, electric, manufacturing
<b>325320</b>	benzene hexachloride (BHC) insecticides, manufacturing	<b>336320</b>	bicycle light fixtures, manufacturing
<b>325110</b>	benzene, made from refined petroleum or natural gas liquids	<b>492210</b>	bicycle messenger and delivery service
<b>324110</b>	benzene, made in petroleum refineries	<b>492210</b>	bicycle messenger service
<b>325190</b>	benzoic acid, manufacturing	<b>713991</b>	bicycle or cycling clubs
<b>624190</b>	bereavement counselling services	<b>459113</b>	bicycle parts and accessories, retail
<b>327110</b>	beryllia porcelain insulators, manufacturing	<b>333910</b>	bicycle pumps, manufacturing
<b>331529</b>	beryllium castings (except die-castings), unfinished, manufacturing	<b>532280</b>	bicycle rental

<b>414470</b>	bicycle tires and tubes merchant wholesalers	<b>713299</b>	bingo operation
<b>414470</b>	bicycles (except motorized) merchant wholesalers	<b>414460</b>	bingo supplies merchant wholesalers
<b>336990</b>	bicycles and tricycles parts (e.g., brakes, frames, gears, handlebars, saddles), manufacturing	<b>316990</b>	binocular cases, manufacturing
<b>336990</b>	bicycles and tricycles, manufacturing	<b>811210</b>	binoculars and other optical goods repair
<b>441220</b>	bicycles, motorized, retail	<b>417930</b>	binoculars merchant wholesalers
<b>811490</b>	bicycles, repairing (without retail sales of new equipment)	<b>333310</b>	binoculars, manufacturing
<b>459113</b>	bicycles, retail sales and repairs	<b>459999</b>	binoculars, retail
<b>524129</b>	bid bond insurance	<b>332439</b>	bins (e.g., grain and feed storage), light gauge metal, manufacturing
<b>321911</b>	bifolding doors, wooden, manufacturing	<b>332319</b>	bins, fabricated metal plate, manufacturing
<b>624110</b>	big brother services	<b>333619</b>	biodiesel engines, manufacturing
<b>624110</b>	big sister services	<b>621499</b>	biofeedback centres
<b>541850</b>	billboard display advertising services	<b>541690</b>	biological consulting services
<b>541850</b>	billboard display agency	<b>621510</b>	biological laboratories
<b>238990</b>	billboard erection	<b>414510</b>	biological medicines merchant wholesalers
<b>333519</b>	billet mill machinery, manufacturing	<b>541380</b>	biological testing (except clinical and veterinary)
<b>331110</b>	billets, steel, made in steel mills	<b>541710</b>	biology research and development laboratories
<b>316990</b>	billfolds, all materials, manufacturing	<b>221119</b>	biomass electric power generation
<b>713991</b>	billiard clubs	<b>325190</b>	bio-oil or bio-diesel, manufacture
<b>414470</b>	billiard equipment and supplies merchant wholesalers	<b>339110</b>	biopsy instruments and equipment, manufacturing
<b>713992</b>	billiard or pool halls	<b>541710</b>	biotechnology research and development laboratories
<b>711215</b>	billiard players, independent	<b>112999</b>	bird (song and pet) raising
<b>339920</b>	billiard, pool and snooker equipment (e.g., balls, cues, cue tips, tables), manufacturing	<b>311119</b>	bird food, prepared, manufacturing
<b>541215</b>	billing, bookkeeping or payroll processing services	<b>712190</b>	bird sanctuaries
<b>314990</b>	binder and baler twine, manufacturing	<b>561710</b>	bird scaring
<b>323120</b>	binderies (i.e., bookbinding shops)	<b>326290</b>	birth control devices (e.g., diaphragms), rubber, manufacturing
<b>322130</b>	binders' board, manufacturing	<b>325410</b>	birth control pills and contraceptive preparations, manufacturing
<b>314990</b>	binding carpets and rugs for the trade	<b>311821</b>	biscuits, dry, manufacturing
<b>333310</b>	binding equipment (i.e., plastic or tape binding), office type, manufacturing	<b>331410</b>	bismuth smelting and primary refining
<b>314990</b>	bindings, bias, made from purchased fabric	<b>112999</b>	bison production
<b>315990</b>	bindings, cap and hat, made from purchased fabric	<b>722511</b>	bistro (eating places)
<b>313220</b>	bindings, narrow woven, manufacturing	<b>333519</b>	bits and knives, for metalworking lathes, planers and shapers, manufacturing
<b>339930</b>	bingo boards (games), manufacturing	<b>333120</b>	bits, rock drill, construction and surface mining type, manufacturing
<b>323119</b>	bingo cards, printing	<b>333130</b>	bits, rock drill, underground mining type, manufacturing
<b>713299</b>	bingo halls or parlours	<b>211142</b>	bitumen production, extraction by mining
		<b>211141</b>	bitumen production, in situ extraction

<b>212114</b>	bituminous coal preparation plants	<b>321919</b>	blanks, wood (e.g., bowling pins, handles, textile machinery accessories), manufacturing
<b>212114</b>	bituminous coal washeries		
<b>212315</b>	bituminous limestone quarrying	<b>311410</b>	blast freezing, on a contract basis
<b>417220</b>	bituminous processing equipment merchant wholesalers	<b>327990</b>	blast furnace slag, processing
<b>211142</b>	bituminous sand digging	<b>331110</b>	blast furnaces
<b>212398</b>	black lead mine	<b>238910</b>	blast hole drilling (except mining)
<b>339940</b>	blackboards or chalkboards, framed, manufacturing	<b>212323</b>	blast sand mining
<b>327990</b>	blackboards, unframed, slate, manufacturing	<b>325920</b>	blasting accessories (e.g., blasting caps, fuses, ignitors, squibbs), manufacturing
<b>331110</b>	blackplate, made in steel mills	<b>213119</b>	blasting and explosive service, mines and quarries only
<b>316990</b>	blacksmiths' aprons, leather, manufacturing	<b>238910</b>	blasting and trenching, construction site
<b>238990</b>	blacktop and asphalt work, residential and commercial driveways and parking areas	<b>314990</b>	blasting mats, rope, manufacturing
<b>811310</b>	blade (industrial) sharpening service	<b>339990</b>	blasting mats, rubber (used tires, steel wire and/or cable), manufacturing
<b>333120</b>	blades for graders, scrapers, bulldozers and snowploughs, manufacturing	<b>325920</b>	blasting powders, manufacturing
<b>332210</b>	blades, knife and razor, manufacturing	<b>238910</b>	blasting, building demolition
<b>325130</b>	blanc fixe (i.e., barium sulfate, precipitated), manufacturing	<b>315250</b>	blazers, men's and boys', cut and sewn from purchased fabric
<b>417910</b>	blank compact disk (CD) and digital video disk (DVD) merchant wholesalers	<b>315250</b>	blazers, tailored, women's and misses', cut and sewn from purchased fabric
<b>417910</b>	blank diskettes merchant wholesalers	<b>337127</b>	bleacher seating, portable, manufacturing
<b>417910</b>	blank tapes, video and/or audio merchant wholesalers	<b>238390</b>	bleachers, installation
<b>418210</b>	blankbooks merchant wholesalers	<b>325610</b>	bleaches, formulated for household use, manufacturing
<b>314910</b>	blanket bags (cut and sewn plastic material), manufacturing	<b>325189</b>	bleaching agents, inorganic, manufacturing
<b>414330</b>	blankets (except electric) merchant wholesalers	<b>325190</b>	bleaching agents, organic, manufacturing
<b>314120</b>	blankets (except electric), made from purchased fabrics or felts	<b>418410</b>	bleaching compounds merchant wholesalers
<b>313210</b>	blankets, bedspreads, sheets and pillow cases, made in weaving mills	<b>333248</b>	bleaching machinery, textile, manufacturing
<b>313230</b>	blankets, nonwoven fabric, manufacturing	<b>313310</b>	bleaching purchased fibres, thread, yarn or fabrics (except of wool or similar animal fibres)
<b>449129</b>	blankets, sheets and bed coverings, retail	<b>313310</b>	bleaching textile fibres, thread, yarn or fabrics, for the trade
<b>314120</b>	blankets, wool, made from purchased fabrics	<b>311211</b>	blended flour, made in flour mills
<b>327214</b>	blanks for electric light bulbs, glass, made in glass-making plants	<b>335210</b>	blenders, food, electric, manufacturing
<b>417910</b>	blanks recording cassettes merchant wholesalers	<b>325620</b>	blending and compounding perfume bases
<b>417230</b>	blanks, tips and inserts merchant wholesalers	<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>315250</b>	blouses, boys', cut and sewn from purchased fabric
<b>312130</b>	blending wines	<b>315250</b>	blouses, girls', cut and sewn from purchased fabric
<b>414390</b>	blinds, window (except textile) merchant wholesalers	<b>315250</b>	blouses, infants', cut and sewn from purchased fabric
<b>331410</b>	blister copper, manufacturing	<b>315120</b>	blouses, made in knitting mills
<b>561910</b>	blister packaging services	<b>315250</b>	blouses, women's and misses', cut and sewn from purchased fabric
<b>333920</b>	block and tackle, manufacturing	<b>315210</b>	blouses, women's, misses' and girls', cut and sewn from materials owned by others
<b>321919</b>	blocks for the manufacture of smoking pipes	<b>333246</b>	blow moulding machinery for plastics, manufacturing
<b>416390</b>	blocks, building merchant wholesalers	<b>332210</b>	blow torches, manufacturing
<b>327330</b>	blocks, concrete and cinder (i.e., clinker), manufacturing	<b>333413</b>	blower filter units, manufacturing
<b>327120</b>	blocks, fire clay, manufacturing	<b>238220</b>	blowers and fans, cooling and dry heating, installation
<b>321999</b>	blocks, tailors' pressing, wood, manufacturing	<b>333110</b>	blowers, forage, manufacturing
<b>339930</b>	blocks, toy, manufacturing	<b>333110</b>	blowers, leaf, manufacturing
<b>516219</b>	blog sites, Internet	<b>238310</b>	blown-in insulation (e.g., vermiculite, cellulose), installation
<b>621510</b>	blood analysis laboratories	<b>325999</b>	blueprint and whiteprint sensitized paper, manufacturing
<b>334512</b>	blood bank process equipment, manufacturing	<b>541340</b>	blueprint drafting services
<b>621990</b>	blood banks	<b>333310</b>	blueprint equipment, manufacturing
<b>325410</b>	blood derivative in vitro diagnostic substances, manufacturing	<b>417910</b>	blueprinting equipment merchant wholesalers
<b>325410</b>	blood derivatives, manufacturing	<b>561430</b>	blueprinting services
<b>621990</b>	blood donor clinics	<b>212316</b>	bluestone, dimension, quarrying
<b>621990</b>	blood donor stations	<b>325610</b>	bluing, manufacturing
<b>325410</b>	blood fractions, manufacturing	<b>325620</b>	blush or cosmetic rouge, manufacturing
<b>325410</b>	blood glucose test kits, manufacturing	<b>459120</b>	board games (amusement), retail
<b>414510</b>	blood plasma merchant wholesalers	<b>414460</b>	board games merchant wholesalers
<b>339110</b>	blood pressure apparatus (i.e., sphygmomanometer or tensiometer), manufacturing	<b>323119</b>	board games, printing without publishing
<b>812990</b>	blood pressure testing machine operation (coin operated)	<b>813910</b>	board of trade
<b>339110</b>	blood testing apparatus, laboratory type, manufacturing	<b>321216</b>	board, bagasse, manufacturing
<b>339110</b>	blood transfusion equipment or hemodialysis apparatus, manufacturing	<b>721310</b>	boarding houses, fraternity and sorority
<b>333519</b>	blooming and slabbing mill machinery, manufacturing	<b>721310</b>	boarding houses
<b>416210</b>	blooms, billets, slabs and other semi-finished shapes merchant wholesalers	<b>812910</b>	boarding kennel service, pet
<b>331110</b>	blooms, steel, made in steel mills	<b>611110</b>	boarding schools, elementary
<b>458119</b>	blouse, retail	<b>611110</b>	boarding schools, secondary
<b>414110</b>	blouses merchant wholesalers	<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>333248</b>	bobbins for textile machinery, manufacturing
<b>321999</b>	boards, wood (e.g., clip, ironing, meat, pastry), manufacturing	<b>322219</b>	bobbins, fibre, made from purchased paperboard
<b>321919</b>	boards, wood, made by resawing purchased lumber	<b>339920</b>	bobsleds, manufacturing
<b>336320</b>	boat and ship lighting fixtures, manufacturing	<b>812320</b>	bobtailers, laundry and dry cleaning
<b>487210</b>	boat charters, pleasure	<b>713992</b>	bocce ball courts
<b>333920</b>	boat cradles, manufacturing	<b>713940</b>	body building studios, physical fitness
<b>441220</b>	boat dealer, also retailing parts and accessories	<b>414520</b>	body care preparations merchant wholesalers
<b>441220</b>	boat dealers, retail	<b>561612</b>	body guard services
<b>541330</b>	boat engineering designing services	<b>456120</b>	body soap and bubble bath, retail
<b>484229</b>	boat hauling, by truck, local	<b>315120</b>	body stockings, made in knitting mills
<b>336612</b>	boat kits manufactured in boat yards	<b>315250</b>	body stockings, women's and misses', cut and sewn from purchased fabric
<b>238990</b>	boat lift installation	<b>561612</b>	body, luggage or cargo search services
<b>333920</b>	boat lifts, manufacturing	<b>332999</b>	bofors guns, manufacturing
<b>711214</b>	boat race tracks, operation of	<b>332410</b>	boiler casings, manufacturing
<b>532410</b>	boat rental, commercial without operator	<b>418410</b>	boiler chemicals merchant wholesalers
<b>332319</b>	boat sections, prefabricated, metal, manufacturing	<b>238220</b>	boiler chipping, cleaning and scaling
<b>336212</b>	boat transporter trailers, multi-unit, manufacturing	<b>334512</b>	boiler controls, industrial, power and marine type, manufacturing
<b>336215</b>	boat transporter trailers, single-unit, manufacturing	<b>332910</b>	boiler couplings and drains, plumbing and heating type, manufacturing
<b>713930</b>	boat yards, docking and/or storage	<b>332910</b>	boiler gauge cocks, industrial type, manufacturing
<b>336612</b>	boat yards	<b>524129</b>	boiler insurance
<b>713991</b>	boating (rowing, sailing, canoe, kayak) clubs, without marinas	<b>331210</b>	boiler tubes, made from purchased steel
<b>611690</b>	boating and sailing instruction	<b>238299</b>	boiler, pipe, or duct insulation and installation
<b>713930</b>	boating, sailing and yacht clubs (i.e., operating marinas)	<b>811310</b>	boiler, power, repair shops (except manufacturing)
<b>441220</b>	boats, new, retail and repair, primarily repair	<b>416120</b>	boilers (e.g., heating, hot water, power, steam) merchant wholesalers
<b>417990</b>	boats, pleasure (e.g., canoes, motorboats, sailboats) merchant wholesalers	<b>333416</b>	boilers, heating (i.e., low-pressure or cast iron sectional), manufacturing
<b>419110</b>	boats, pleasure (e.g., canoes, motorboats, sailboats), business-to-business (B2B) electronic markets, wholesale	<b>311614</b>	bologna, made from purchased meat (except poultry and small game)
<b>336612</b>	boats, recreational, manufacturing	<b>332720</b>	bolts, metal, manufacturing
<b>321919</b>	bobbin blocks and blanks, wood, manufacturing	<b>326198</b>	bolts, nuts and rivets, plastics, manufacturing
<b>321999</b>	bobbins (except textile machinery), wood, 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>323120</b>	bookbinding including book repairing
<b>339110</b>	bomb disposable suit manufacturing	<b>333248</b>	bookbinding machinery, manufacturing
<b>333920</b>	bomb lifts, manufacturing	<b>711511</b>	bookbinding, artisanal
<b>336410</b>	bomb racks, aircraft, manufacturing	<b>323120</b>	bookbinding, without printing
<b>332999</b>	bombs, manufacturing	<b>337213</b>	bookcases and cabinets, wood, office, manufacturing
<b>526915</b>	bond and income / dividend funds, Canadian	<b>337126</b>	bookcases, metal, household, manufacturing
<b>526916</b>	bond and income / dividend funds, foreign	<b>337214</b>	bookcases, wall cases and cabinets, office (except wood), manufacturing
<b>523120</b>	bond brokerages	<b>337123</b>	bookcases, wood, household, manufacturing
<b>322230</b>	bond paper, made from purchased paper	<b>713299</b>	bookies
<b>322121</b>	bond paper, made in paper mills	<b>561510</b>	booking accommodation and transportation for travellers
<b>493120</b>	bonded cold storage warehousing	<b>711321</b>	booking agencies, theatrical (except motion picture)
<b>493110</b>	bonded warehouse, general merchandise	<b>541215</b>	bookkeepers, offices or private practice
<b>313230</b>	bonded-fibre fabrics, manufacturing	<b>713299</b>	bookmakers
<b>332810</b>	bonderizing metals and metal products, for the trade	<b>519211</b>	bookmobiles
<b>524129</b>	bonding for guaranteeing job completion	<b>323116</b>	books (e.g., sales, cheque) and refills, manifold printing
<b>524129</b>	bonding of employees	<b>459210</b>	books and magazines, mail order, retail
<b>524129</b>	bonding, fidelity or surety	<b>414420</b>	books and pamphlets merchant wholesalers
<b>812990</b>	bondspersons services	<b>323119</b>	books and pamphlets, printing and binding without publishing
<b>325189</b>	bone black, manufacturing	<b>414420</b>	books electronic format (e.g., CD's or cassette) merchant wholesalers
<b>327110</b>	bone china, manufacturing	<b>516212</b>	books, manuals and textbooks, publishing exclusively on Internet (e.g., school, technical)
<b>311119</b>	bone meal, prepared as feed for animals and fowls, manufacturing	<b>513130</b>	books, printing and publishing combined
<b>339990</b>	bone novelties, manufacturing	<b>323119</b>	books, printing without publishing
<b>411190</b>	bones and hides merchant wholesalers	<b>513130</b>	books, publishing
<b>311614</b>	bones, fat, rendering	<b>459510</b>	books, used, retail
<b>513130</b>	book copyright licensing agency	<b>459210</b>	bookstore
<b>813410</b>	book discussion clubs	<b>339920</b>	boomerangs, manufacturing
<b>332999</b>	book ends, metal, manufacturing	<b>113311</b>	booming, bunching, rafting, driving logs
<b>323120</b>	book gilding, bronzing, edging, deckling, embossing and gold stamping, for the trade	<b>813410</b>	booster clubs
<b>322220</b>	book paper, coated, made from purchased paper	<b>486110</b>	booster pumping station, oil transport
<b>322121</b>	book paper, coated, made in paper mills	<b>332999</b>	boosters and bursters, artillery, manufacturing
<b>513130</b>	book publishers and exclusive agents	<b>417920</b>	boot and shoe cut stock and findings merchant wholesalers
<b>513130</b>	book publishing exclusively on Internet (e.g., almanacs, atlases, dictionaries, encyclopedia, fiction)		
<b>513130</b>	book publishing online		
<b>459510</b>	book stores, second-hand, retail		
<b>419120</b>	book, periodical and newspaper, wholesale agents and brokers		



<b>316990</b>	boot and shoe findings, all materials, manufacturing	<b>445298</b>	bottled water store
<b>321999</b>	boot and shoe lasts, all materials, manufacturing	<b>413220</b>	bottled wines and liquors merchant wholesalers
<b>811430</b>	boot and shoe repair shop	<b>417230</b>	bottlers' supplies, caps, bottles merchant wholesalers
<b>333248</b>	boot making and repairing machinery, manufacturing	<b>327215</b>	bottles (i.e., bottling, canning, packaging), made from purchased glass
<b>337215</b>	booths, telephone, manufacturing	<b>326160</b>	bottles, plastics, manufacturing
<b>458210</b>	boots and shoes, retail	<b>326290</b>	bottles, rubber, manufacturing
<b>316210</b>	boots for men's, including hiking boots and climbing shoes, manufacturing	<b>312110</b>	bottling flavoured water
<b>212398</b>	borate compounds (natural) mining	<b>333990</b>	bottling machinery (e.g., washing, sterilizing, filling, capping, labelling), manufacturing
<b>325189</b>	borax (i.e., sodium borate), manufacturing	<b>413210</b>	bottling mineral or spring water (untreated)
<b>212398</b>	borax mining	<b>413220</b>	bottling purchased wines
<b>325320</b>	bordeaux mixture insecticides, manufacturing	<b>311420</b>	bouillon, canning
<b>325189</b>	boric acid, manufacturing	<b>311420</b>	bouillon, made in dehydration plants
<b>238910</b>	boring for building construction	<b>411190</b>	bovine semen merchant wholesalers
<b>213117</b>	boring test holes for non-metallic minerals mining (except fuels), on contract basis	<b>315990</b>	bow ties, men's and boys', made from purchased fabric
<b>212398</b>	boron mineral mining	<b>711215</b>	bowlers, independent
<b>325189</b>	borosilicate, manufacturing	<b>238299</b>	bowling alley equipment installation
<b>417230</b>	bort merchant wholesalers	<b>713950</b>	bowling alleys or centres (candlepin, duckpin, five or ten pins)
<b>325410</b>	botanical and herb grinding and milling (i.e., for medicinal use)	<b>337127</b>	bowling centre furniture, manufacturing
<b>325410</b>	botanical extract preparations (except in vitro diagnostics), manufacturing	<b>713950</b>	bowling centres
<b>712130</b>	botanical gardens	<b>414470</b>	bowling equipment and supplies merchant wholesalers
<b>325320</b>	botanical insecticides, manufacturing	<b>459119</b>	bowling equipment and supplies, retail
<b>326198</b>	bottle caps and lids, plastics, manufacturing	<b>414470</b>	bowling equipment merchant wholesalers
<b>322299</b>	bottle caps and tops, die-cut from purchased paper or paperboard	<b>611620</b>	bowling instruction
<b>332118</b>	bottle caps and tops, metal, stamping	<b>339920</b>	bowling pin machines, automatic, manufacturing
<b>722410</b>	bottle clubs and tap rooms (drinking places)	<b>339920</b>	bowling pins, manufacturing
<b>321999</b>	bottle covers, willow, rattan and reed, manufacturing	<b>713991</b>	bowling teams
<b>561990</b>	bottle depot	<b>326198</b>	bowls and bowl covers, plastics, manufacturing
<b>561990</b>	bottle exchange	<b>321999</b>	bowls, wood, turned and shaped, manufacturing
<b>332210</b>	bottle openers, metal, manufacturing	<b>339920</b>	bows, archery, manufacturing
<b>335210</b>	bottle warmers, household, electric, manufacturing	<b>314990</b>	bows, made from purchased fabrics
<b>333990</b>	bottle washers, packaging machinery, manufacturing	<b>321920</b>	box cleats, wood, manufacturing
<b>457212</b>	bottled gas, retail	<b>722512</b>	box lunch service
		<b>722512</b>	box lunch stands

<b>311990</b>	box lunches, for sale off premises, manufacturing	<b>115110</b>	bracing and pruning of orchard trees and vines
<b>321920</b>	box shoo, manufacturing	<b>332510</b>	brackets, builders' hardware type, metal, manufacturing
<b>316990</b>	box toes (i.e., shoe cut stock), leather, manufacturing	<b>332619</b>	brackets, made from purchased wire
<b>322130</b>	boxboard paperboard stock, manufacturing	<b>321919</b>	brackets, wood, manufacturing
<b>311616</b>	boxed and canned beef produced in slaughtering plants	<b>416330</b>	brads merchant wholesalers
<b>311619</b>	boxed and canned meat (except beef, pork, poultry and small game), produced in slaughtering plants	<b>331222</b>	brads, iron or steel, wire or cut, made in wire drawing plants
<b>311617</b>	boxed and canned pork produced in slaughtering plants	<b>332619</b>	brads, metal, made from purchased wire
<b>311614</b>	boxed meat (except poultry), made by assembly-line cutting of purchased meat	<b>333248</b>	braiding machinery, textile, manufacturing
<b>311614</b>	boxed meat plants, engaged in assembly-line cutting and packing of purchased carcasses	<b>313220</b>	braiding narrow fabrics
<b>711215</b>	boxers, independent, professional	<b>541930</b>	braille translation
<b>326198</b>	boxes and cases, plastic, manufacturing	<b>333990</b>	brake burnishing and washing machines, manufacturing
<b>335930</b>	boxes, electric wiring (e.g., junction, outlet, switch and fuse), manufacturing	<b>336340</b>	brake caliper assemblies, automotive, truck and bus, manufacturing
<b>321920</b>	boxes, jewellery, wood or part wood, manufacturing	<b>336340</b>	brake cylinders, master and wheel, automotive, truck and bus, manufacturing
<b>316990</b>	boxes, leather, manufacturing	<b>336340</b>	brake drums, automotive, truck and bus, manufacturing
<b>332439</b>	boxes, light gauge metal, manufacturing	<b>325999</b>	brake fluid, synthetic, manufacturing
<b>322219</b>	boxes, sanitary food (except folding), made from purchased paper or paperboard	<b>336340</b>	brake hose assemblies, manufacturing
<b>322211</b>	boxes, shipping, laminated, made from purchased paper or paperboard	<b>336340</b>	brake lining materials, automotive, truck and bus, manufacturing
<b>339940</b>	boxes, sketching and paint, manufacturing	<b>811113</b>	brake repair shops, motor vehicle
<b>336211</b>	boxes, truck (e.g., dump, cargo, utility, van), assembled on purchased chassis	<b>333310</b>	brake servicing equipment, motor vehicle (except hand tools), manufacturing
<b>713991</b>	boxing clubs	<b>336340</b>	brake shoe relining, on a factory basis
<b>339920</b>	boxing equipment, manufacturing	<b>336340</b>	brake shoes and pads (except asbestos), manufacturing
<b>721213</b>	boys' camps	<b>336340</b>	brake shoes and pads, asbestos, manufacturing
<b>813410</b>	boys' club	<b>333619</b>	brakes (except motor vehicle and electromagnetic industrial controls), manufacturing
<b>721213</b>	boys' or girls' vacation camp	<b>336340</b>	brakes and brake parts, automotive, truck and bus, manufacturing
<b>623999</b>	boys' towns	<b>335315</b>	brakes and drives (electrical control), manufacturing
<b>458112</b>	bra dresses, women's and misses, retail	<b>336510</b>	brakes and parts, railroad rolling stock, manufacturing
<b>339910</b>	bracelets, jewellery, manufacturing	<b>333519</b>	brakes, metalworking, manufacturing
<b>414410</b>	bracelets, precious metal and imitation merchant wholesalers	<b>311211</b>	bran, shorts and other products of milling grain (except rice)
<b>315990</b>	braces and suspenders, made from purchased fabric		

<b>522111</b>	branches of chartered banks providing personal and commercial banking services	<b>311230</b>	breakfast cereal (e.g., oats, corn, hominy grits, wheat, rice), manufacturing
<b>522111</b>	branches of foreign banks, deposit-accepting, providing personal and commercial banking services	<b>413190</b>	breakfast cereals merchant wholesalers
<b>522111</b>	branches of trust companies providing personal and commercial banking services	<b>311230</b>	breakfast foods or cereals (e.g., corn, grain, rice, wheat, farina, dry infant' cereals), manufacturing
<b>339940</b>	branding irons (i.e., marking irons), manufacturing	<b>337126</b>	breakfast sets (furniture), metal, manufacturing
<b>533110</b>	brand-name owners	<b>337123</b>	breakfast sets (furniture), wood, manufacturing
<b>413220</b>	brandy merchant wholesalers	<b>212115</b>	breaking, washing, grading, subbituminous coal
<b>315250</b>	bra-slips, women's, misses' and girls', cut and sewn from purchased fabric	<b>237990</b>	breakwater construction
<b>331420</b>	brass and bronze, made by refining scrap	<b>115210</b>	breeding services for livestock
<b>331523</b>	brass die castings, unfinished, manufacturing	<b>115210</b>	breeding services, pet and small animal
<b>332113</b>	brass forgings, unfinished, made from purchased non-ferrous metal	<b>115210</b>	breeding services, poultry
<b>337126</b>	brass furniture, manufacturing	<b>722410</b>	brew pub
<b>325610</b>	brass or silver polishes, manufacturing	<b>312120</b>	brewed beer, manufacturing
<b>331420</b>	brass products, made by rolling, drawing, extruding or alloying purchased metal	<b>311211</b>	brewers' and distillers' flakes and grits, corn, manufacturing
<b>722410</b>	brasseries (beer gardens)	<b>325190</b>	brewers' pitch, made by distillation of wood
<b>315210</b>	brassieres, cut and sewn from materials owned by others	<b>333248</b>	brewery machinery, manufacturing
<b>315250</b>	brassieres, cut and sewn from purchased fabric	<b>445320</b>	brewery products, retail
<b>332329</b>	brasswork, ornamental, manufacturing	<b>416390</b>	brick (except refractory) merchant wholesalers
<b>335229</b>	braziers, barbecue, manufacturing	<b>327120</b>	brick (i.e., common face, glazed, vitrified, hollow), clay, manufacturing
<b>325190</b>	brazilwood extract, manufacturing	<b>444180</b>	brick and tile dealers, retail
<b>332810</b>	brazing (i.e., hardening) metals and metal products	<b>238990</b>	brick pavers (e.g., driveways, patios and sidewalks), installation
<b>413190</b>	bread merchant wholesalers	<b>238140</b>	brick veneer, installation
<b>333248</b>	bread slicing machinery, manufacturing	<b>327120</b>	brick, clay refractory, manufacturing
<b>322220</b>	bread wrappers, waxed or laminated, made from purchased paper	<b>327120</b>	brick, nonclay (e.g., chrome, magnesite, silica) refractory, manufacturing
<b>333990</b>	bread wrapping machines, manufacturing	<b>416390</b>	brick, tile, cement merchant wholesalers
<b>311814</b>	bread, bread-type rolls or buns and biscuits (including frozen), made in commercial bakeries	<b>419120</b>	brick, tile, cement, wholesale agents and brokers
<b>333130</b>	breakers, coal, manufacturing	<b>238140</b>	bricklaying, contractors
<b>332910</b>	breakers, vacuum, plumbing, manufacturing	<b>327990</b>	bricks and blocks, sand-lime, manufacturing
<b>311340</b>	breakfast bars (except chocolate-covered), manufacturing	<b>327330</b>	bricks, concrete, manufacturing
		<b>315250</b>	bridal dresses or gowns, custom made
		<b>315250</b>	bridal dresses or gowns, cut and sewn from purchased fabric

<b>458119</b>	bridal shops (except custom dressmakers), retail	<b>333120</b>	broadcast devices for sand and salt trucks, manufacturing
<b>333990</b>	bridge and gate lifting machinery, manufacturing	<b>334220</b>	broadcast equipment (including studio), for radio and television, manufacturing
<b>321114</b>	bridge and trestle parts, wood, treating	<b>541910</b>	broadcast media rating services
<b>237310</b>	bridge approach, construction	<b>516110</b>	broadcasting stations, radio
<b>713991</b>	bridge clubs, recreational	<b>313210</b>	broad-woven (more than 30 cm/12 in. wide) fabrics (except rugs, tire fabrics), cotton, weaving
<b>237310</b>	bridge decking construction	<b>313210</b>	broad-woven (more than 30 cm/12 in. wide) fabrics (except rugs, tire fabrics), linen, jute, hemp and ramie, weaving
<b>238320</b>	bridge painting	<b>313210</b>	broad-woven (more than 30 cm/12 in. wide) fabrics (except rugs, tire fabrics), man-made fibre, weaving
<b>332319</b>	bridge sections, prefabricated, metal, manufacturing	<b>414130</b>	broad-woven fabrics merchant wholesalers
<b>337126</b>	bridge sets (furniture), metal, manufacturing	<b>313210</b>	brocade, weaving
<b>337123</b>	bridge sets (furniture), wood, manufacturing	<b>112320</b>	broiler, fryer and roasting chickens, raising
<b>237310</b>	bridge, construction	<b>335210</b>	broilers, electric, manufacturing
<b>488490</b>	bridge, tunnel and highway operation	<b>523140</b>	brokerages, commodity contract
<b>334512</b>	bridges, electrical (e.g., Kelvin, megohm, vacuum tube, Wheatstone), manufacturing	<b>523120</b>	brokerages, stock
<b>332319</b>	bridges, prefabricated, manufacturing	<b>531211</b>	brokers acting in the capacity of independent real estate sales persons
<b>316990</b>	briefcases, all materials, manufacturing	<b>531212</b>	brokers assisting prospective buyers by selecting, visiting and making purchase offers
<b>315120</b>	briefs, drawers and underwear, made in knitting mills	<b>531212</b>	brokers assisting vendors by advertising and listing properties and conducting open houses for prospective buyers
<b>315250</b>	briefs, underwear, women's and misses', cut and sewn from purchased fabric	<b>531212</b>	brokers of manufactured homes, on site
<b>212398</b>	brimstone mining	<b>523140</b>	brokers, commodity contracts, offices
<b>212393</b>	brine well	<b>523120</b>	brokers, securities
<b>311420</b>	brining and pickling of fruits and vegetables	<b>488519</b>	brokers, shipping
<b>325190</b>	briquettes, charcoal, manufacturing	<b>325189</b>	bromine, manufacturing
<b>324190</b>	briquettes, petroleum, made from refined petroleum	<b>325190</b>	bromochloromethane, manufacturing
<b>411190</b>	bristles merchant wholesalers	<b>339110</b>	bronchoscope and gastroscope (except electromedical), manufacturing
<b>322130</b>	bristol board stock, manufacturing	<b>331523</b>	bronze die castings, unfinished, manufacturing
<b>322121</b>	bristol paper stock, manufacturing	<b>331529</b>	bronze or brass foundries (except die-castings)
<b>333519</b>	broaches (i.e., machine tool accessory), manufacturing	<b>331420</b>	bronze products, made by rolling, drawing, extruding or alloying purchased metal
<b>417230</b>	broaches merchant wholesalers	<b>812990</b>	bronzing baby shoes
<b>339110</b>	broaches, dental, manufacturing	<b>321999</b>	broom handles, 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>417990</b>	broom, mop and paint handles merchant wholesalers	<b>112999</b>	buffalo production
<b>111190</b>	broomcorn farming	<b>337123</b>	buffets (furniture), wood, manufacturing
<b>411190</b>	broomcorn merchant wholesalers	<b>333519</b>	buffing and polishing machines, metalworking, manufacturing
<b>414390</b>	brooms, brushes and mops merchant wholesalers	<b>327910</b>	buffing and polishing wheels, abrasive and nonabrasive, manufacturing
<b>311420</b>	broth (except seafood), canning	<b>325610</b>	buffing compounds, manufacturing
<b>212116</b>	brown coal mining	<b>333990</b>	buffing machines, hand-held power-driven, manufacturing
<b>311310</b>	brown sugar, manufacturing	<b>332810</b>	buffing metals and metal products
<b>417910</b>	brownprinting equipment merchant wholesalers	<b>335130</b>	bug zappers, manufacturing
<b>325410</b>	brucine, manufacturing	<b>416330</b>	builders' hardware merchant wholesalers
<b>212326</b>	brucite mining	<b>332510</b>	builders' hardware, metal, manufacturing
<b>335990</b>	brush blocks for electrical use, carbon or moulded graphite, manufacturing	<b>444140</b>	builders' hardware, retail
<b>321919</b>	brush blocks, wood, turned and shaped	<b>236110</b>	builders, speculative, single family
<b>238910</b>	brush clearing or cutting	<b>236110</b>	building alterations and repairs, general contractor, residential
<b>115110</b>	brush killing service, chemical	<b>212316</b>	building and monumental stone, marble
<b>562110</b>	brush removal	<b>416110</b>	building and power annunciator insulated wire and cable merchant wholesalers
<b>335990</b>	brushes and brush stock contacts, carbon, graphite, electric, manufacturing	<b>238210</b>	building automation systems, contractors
<b>335990</b>	brushes and contacts, electric, manufacturing	<b>416320</b>	building board (e.g., fibre, particle, flake) merchant wholesalers
<b>339990</b>	brushes, manual or mechanical accessory, manufacturing	<b>561722</b>	building cleaning, janitorial services
<b>326290</b>	brushes, rubber, manufacturing	<b>238910</b>	building demolition
<b>333519</b>	brushing machines, metalworking, manufacturing	<b>541690</b>	building envelope consulting services
<b>325620</b>	bubble bath preparations, manufacturing	<b>531320</b>	building evaluator
<b>326198</b>	bubble packaging materials, plastics, manufacturing	<b>561799</b>	building exterior cleaning services (except sandblasting and window cleaning)
<b>321920</b>	buckets or pails, wood, manufacturing	<b>416390</b>	building fascia (except wood) merchant wholesalers
<b>333920</b>	buckets, elevators or conveyors, manufacturing	<b>238390</b>	building fixtures and fittings (except mechanical equipment), installation
<b>333120</b>	buckets, excavating (e.g., clamshell, concrete, dragline, drag scraper, shovel), manufacturing	<b>238130</b>	building framing (except structural steel), installation
<b>321920</b>	buckets, wood, coopered, manufacturing	<b>237210</b>	building lot subdividing, land development
<b>339990</b>	buckles, claps, eye fasteners and similar articles, manufacturing	<b>561722</b>	building maintenance (except repairs)
<b>332999</b>	buckles, shoe, metal, manufacturing	<b>327120</b>	building material and refractories made of clay or other materials with similar properties
<b>313320</b>	buckram, manufacturing	<b>326198</b>	building materials (e.g., fascia, panels, siding, soffits), plastics, manufacturing
<b>111190</b>	buckwheat farming	<b>459510</b>	building materials, used, retail
<b>411120</b>	buckwheat merchant wholesalers	<b>326198</b>	building panels, corrugated and flat, plastics, manufacturing
<b>912910</b>	budget and fiscal affairs, provincial	<b>322121</b>	building paper stock, manufacturing

<b>237120</b>	building petrochemical plants	<b>333120</b>	bulldozers, manufacturing
<b>236110</b>	building repairs, residential (except single-family), general contractors	<b>238910</b>	bulldozing, unspecified, rental with operator
<b>236110</b>	building repairs, single family, general contractors	<b>339940</b>	bulletin boards, of metal, manufacturing
<b>334512</b>	building services monitoring controls, automatic, manufacturing	<b>321999</b>	bulletin boards, wood and cork, manufacturing
<b>416390</b>	building soffit merchant wholesalers	<b>414110</b>	bulletproof vests merchant wholesalers
<b>212314</b>	building stone, granite, rough, mining	<b>339110</b>	bulletproof vests, manufacturing
<b>212315</b>	building stone, limestone, rough, mining	<b>711215</b>	bullfighters
<b>416390</b>	building stones merchant wholesalers	<b>336390</b>	bumpers and bumperettes, assembled, automotive, truck and bus, manufacturing
<b>327120</b>	building tile, clay, manufacturing	<b>333310</b>	bundling machinery (e.g., mail, newspaper, box strapping), manufacturing
<b>335920</b>	building wire and cable, electric, insulated, manufacturing	<b>713992</b>	bungee jumping facilities
<b>541310</b>	buildings and structures, architectural design services (except landscape)	<b>321999</b>	bungs, wood, manufacturing
<b>321992</b>	buildings that are made away from the construction site, either in sections, complete units, or in components for on-site erection	<b>321991</b>	bunk houses, mobile, manufacturing
<b>321992</b>	buildings, prefabricated or pre-cut, wood frame, manufacturing	<b>311814</b>	buns, bread-type (e.g., hamburger, hot dog), made in commercial bakeries
<b>332311</b>	buildings, prefabricated, metal (except portable), manufacturing	<b>315250</b>	buntings, infants', cut and sewn from purchased fabric
<b>236110</b>	buildings, residential, additions, alterations and renovations	<b>334512</b>	buoyancy instruments, industrial process type, manufacturing
<b>416390</b>	built-in kitchen cabinets merchant wholesalers	<b>321999</b>	buoys, cork, manufacturing
<b>414220</b>	built-in vacuum systems (household) merchant wholesalers	<b>332319</b>	buoys, fabricated metal plate, manufacturing
<b>449211</b>	built-in vacuum systems, retail	<b>334290</b>	burglar alarm systems and equipment, manufacturing
<b>238350</b>	built-in wood cabinets constructed on site	<b>238210</b>	burglar alarm systems, electric wiring, installation
<b>327990</b>	built-up mica, manufacturing	<b>417920</b>	burial caskets merchant wholesalers
<b>339940</b>	bulk carbon paper or stencil paper in rolls or large sheets, manufacturing	<b>339990</b>	burial caskets, manufacturing
<b>445298</b>	bulk food stores	<b>315250</b>	burial garments or shrouds, cut and sewn from purchased fabric
<b>484221</b>	bulk liquid (e.g., petroleum, milk), trucking service, local	<b>459999</b>	burial monuments, retail
<b>484231</b>	bulk liquids (e.g., petroleum and chemical products), trucking, long distance	<b>316210</b>	burial slippers, manufacturing
<b>332420</b>	bulk storage tanks, heavy gauge steel, manufacturing	<b>327390</b>	burial vaults, concrete and precast terrazzo, manufacturing
<b>412110</b>	bulk tank station merchant wholesalers	<b>339990</b>	burial vaults, fibreglass, manufacturing
<b>711215</b>	bull riders	<b>327990</b>	burial vaults, stone, manufacturing
<b>532410</b>	bulldozer rental and leasing (without operator)	<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>326198</b>	bushings, plastics, manufacturing
<b>113311</b>	burls, wood, cutting	<b>326290</b>	bushings, rubber, manufacturing
<b>333416</b>	burners, oil, gas or a combination of both, manufacturing	<b>321999</b>	bushings, wood, manufacturing
<b>332810</b>	burning metals and metal products, for the trade	<b>611410</b>	business and commercial schools (non-university)
<b>339940</b>	burnishers and cushions, gilders', manufacturing	<b>531212</b>	business brokers (buying and selling business enterprises, including the real estate)
<b>333519</b>	burnishing machines, metalworking, manufacturing	<b>513140</b>	business directory, publishing and printing combined
<b>316990</b>	burnt leather goods, manufacturing	<b>611690</b>	business education for youth
<b>321999</b>	burnt wood articles, manufacturing	<b>611690</b>	business education seminars
<b>112920</b>	burro, donkey or mule production	<b>522299</b>	business financing companies
<b>813210</b>	bursaries (scholarship trusts), management of	<b>323119</b>	business forms (except manifold), printing without publishing
<b>541850</b>	bus and subway card advertising services	<b>418210</b>	business forms merchant wholesalers
<b>335315</b>	bus bar structures, manufacturing	<b>913910</b>	business licensing, local administration
<b>335930</b>	bus bars (electrical conductors), manufacturing	<b>459410</b>	business machine paper supplies, retail
<b>416110</b>	bus bars and trolley ducts merchant wholesalers	<b>322230</b>	business machine paper, cut sheet, made from purchased paper
<b>336211</b>	bus bodies, assembling on purchased chassis	<b>541611</b>	business management consulting services
<b>336211</b>	bus bodies, manufacturing	<b>561110</b>	business management services
<b>488990</b>	bus broker (without bus expenses)	<b>417910</b>	business or office machines merchant wholesalers
<b>335315</b>	bus duct-feeder, plug-in (including top-off units) and trolley duct-feeders, manufacturing	<b>813410</b>	business person's clubs, civic and social
<b>485210</b>	bus line operation, intercity or interurban	<b>541720</b>	business research and development services
<b>485110</b>	bus line operation, local	<b>561430</b>	business service centre
<b>485410</b>	bus operation, school	<b>541611</b>	business start-up consulting services
<b>532120</b>	bus rental, without driver	<b>523990</b>	business start-up fundraising campaign services on a contract or fee basis, via an intermediary platform service (excluding securities and commodities)
<b>485110</b>	bus service, urban and suburban	<b>913910</b>	business tax, local administration
<b>561721</b>	bus shelter window maintenance	<b>417320</b>	business telephone systems merchant wholesalers
<b>332311</b>	bus shelters, metal frame, manufacturing	<b>419110</b>	business-to-business electronic markets (B2B) electronic auctions
<b>488490</b>	bus terminal operation, independent	<b>419110</b>	business-to-business electronic markets (B2B), wholesale trade
<b>811192</b>	bus washing	<b>325210</b>	butadiene rubber (i.e., polybutadiene), manufacturing
<b>415120</b>	buses merchant wholesalers	<b>325210</b>	butadiene styrene copolymers, containing less than 50% butadiene, manufacturing
<b>336120</b>	buses, passenger (except trackless trolley), assembling on chassis of own manufacture	<b>325210</b>	butadiene styrene copolymers, containing more than 50% butadiene, manufacturing
<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>325210</b>	butadiene styrene copolymers, manufacturing	<b>336110</b>	cab and chassis assemblies, light trucks and vans, manufacturing
<b>325190</b>	butadiene, made from alcohol	<b>722410</b>	cabarets (nightclubs)
<b>325110</b>	butadiene, made from refined petroleum or natural gas liquids	<b>111219</b>	cabbage farming, field, bedding plant and seed production
<b>324110</b>	butadiene, made in petroleum refineries	<b>236110</b>	cabin construction, by operative builders
<b>412110</b>	butane gas and naphtha (except bulk stations and terminals) merchant wholesalers	<b>336612</b>	cabin cruisers, building
<b>457212</b>	butane gas, bottled, retail	<b>334511</b>	cabin environment indicators, transmitters and sensors, manufacturing
<b>325110</b>	butane, made from refined petroleum or natural gas liquids	<b>332510</b>	cabinet hardware, metal, manufacturing
<b>445240</b>	butcher shops or meat markets, retail	<b>337123</b>	cabinet making, made to individual order
<b>332210</b>	butchers' knives, manufacturing	<b>238350</b>	cabinetry, installation and finishing
<b>337215</b>	butchers' store fixtures, manufacturing	<b>337126</b>	cabinets (free standing), metal, manufacturing
<b>311225</b>	butter substitutes made from purchased oils	<b>238350</b>	cabinets, built-in, construction
<b>311515</b>	butter, creamery and whey, manufacturing	<b>337123</b>	cabinets, household, free standing, wood, manufacturing
<b>311515</b>	butter, manufacturing	<b>444180</b>	cabinets, kitchen (to be installed), retail
<b>333248</b>	buttonhole and eyelet machinery, industrial, manufacturing	<b>337126</b>	cabinets, kitchen, free standing, metal, manufacturing
<b>333248</b>	buttonhole and eyelet machines, household, manufacturing	<b>337126</b>	cabinets, medicine, metal, manufacturing
<b>339910</b>	buttons (e.g., collar, cuff), precious metal and precious or semiprecious stones, manufacturing	<b>337126</b>	cabinets, radio and television, metal, manufacturing
<b>339990</b>	buttons manufacturing, including the blanks, moulds and colouring thereof (except precious or semiprecious metal or stones)	<b>337215</b>	cabinets, show, display and storage (except refrigerated), manufacturing
<b>414130</b>	buttons merchant wholesalers	<b>335315</b>	cabinets, wireways, gutters, surface raceways (except conduit and metallic tubing), manufacturing
<b>325190</b>	butyl acetate, manufacturing	<b>321999</b>	cabinets, wood household (e.g., radio, television, stereo, sewing machine), manufacturing
<b>325190</b>	butyl alcohol, manufacturing	<b>516211</b>	cable and other subscription programming
<b>325210</b>	butyl rubber, manufacturing	<b>485110</b>	cable cars operation, commuter
<b>325110</b>	butylene (butene), made from refined petroleum or natural gas liquids	<b>416110</b>	cable conduit merchant wholesalers
<b>324110</b>	butylene (i.e., butene), made in petroleum refineries	<b>334220</b>	cable decoders, manufacturing
<b>523910</b>	buying income tax refunds	<b>517310</b>	cable distribution, facilities-based
<b>C</b>		<b>237130</b>	cable installation (hydro, telephone, telegraph, underground and marine)
<b>611210</b>	c.e.g.e.p. (collège d'enseignement général et professionnel)	<b>487990</b>	cable lifts, amusement or scenic, operated separately from lodges
<b>336120</b>	cab and chassis assemblies, heavy-duty trucks, manufacturing	<b>516211</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>333130</b>	cages, mine shaft, manufacturing
<b>516211</b>	cable television network	<b>522321</b>	caisses d'économie, federation or league (central clearing house services)
<b>517310</b>	cable television providers and operators	<b>522321</b>	caisses d'entraide économique, fédération (i.e., central clearing house services)
<b>334220</b>	cable television transmission and receiving equipment, manufacturing	<b>522321</b>	caisses d'établissement, fédération (i.e., central clearing house services)
<b>334512</b>	cable testing machines, manufacturing	<b>522321</b>	caisses populaires, federation, league or regional (central clearing house services)
<b>416110</b>	cable, insulated merchant wholesalers	<b>238910</b>	caisson (i.e., drilled building foundations), construction
<b>331222</b>	cable, iron or steel, electric, made in wire drawing plants	<b>237990</b>	caissons (i.e., marine or pneumatic structures), construction
<b>331222</b>	cable, iron or steel, insulated or armoured, made in wire drawing plants	<b>332420</b>	caissons, for underwater work, metal, manufacturing
<b>332619</b>	cable, non-insulated wire, made from purchased wire	<b>561990</b>	cake decorating service
<b>517310</b>	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	<b>459999</b>	cake decorating supplies, retail
<b>416210</b>	cable, wire (except insulated) merchant wholesalers	<b>311990</b>	cake frosting and icing, manufacturing
<b>333110</b>	cabs for agricultural machinery, manufacturing	<b>311340</b>	cake ornaments, confectionery, manufacturing
<b>333120</b>	cabs for construction machinery, manufacturing	<b>339990</b>	cake ornaments, inedible, manufacturing
<b>333920</b>	cabs for industrial trucks and tractors, manufacturing	<b>311224</b>	cake, meal and oil (e.g., canola, palm-kernel, peanut, cottonseed oil, sunflower seed, linseed), made in crushing mills
<b>487110</b>	cabs, horse drawn, sightseeing	<b>413190</b>	cakes and pastries merchant wholesalers
<b>541514</b>	CAD/CAM systems services	<b>212231</b>	calamine, galena, smithsonite, sphalerite ore and willemite mining
<b>541370</b>	cadastral surveying and mapping services	<b>212220</b>	calaverite mining
<b>339920</b>	caddy carts, manufacturing	<b>212315</b>	calcareous tufa, crushed and broken, quarrying
<b>331410</b>	cadmium smelting and primary refining	<b>212315</b>	calcareous tufa, dimension, quarrying
<b>541514</b>	CAE (computer-aided engineering) systems services	<b>416340</b>	calcimines merchant wholesalers
<b>722410</b>	cafe bar	<b>325510</b>	calcimines, manufacturing
<b>417920</b>	cafeteria furniture merchant wholesalers	<b>327420</b>	calcined gypsum plaster, manufacturing
<b>337127</b>	cafeteria furniture, manufacturing	<b>333990</b>	calcining kilns, manufacturing
<b>722310</b>	cafeteria, personnel	<b>324190</b>	calcining petroleum coke from refined petroleum
<b>722310</b>	cafeterias, industrial	<b>212398</b>	calcite mining
<b>722512</b>	cafeterias, public	<b>325320</b>	calcium arsenate insecticides, manufacturing
<b>315250</b>	caftans, men's and boys', cut and sewn from purchased fabric	<b>325189</b>	calcium carbide, chloride and hypochlorite, manufacturing
<b>315250</b>	caftans, women's, misses' and girls', cut and sewn from purchased fabric	<b>325190</b>	calcium citrate, manufacturing
<b>332619</b>	cages, made from purchased wire	<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>315250</b>	camisoles, women's and misses', cut and sewn from purchased fabric
<b>333310</b>	calculators (except electronic), manufacturing	<b>337126</b>	camp furniture, metal, manufacturing
<b>333310</b>	calculators, electronic, manufacturing	<b>337123</b>	camp furniture, wood, manufacturing
<b>487110</b>	calèche service, sightseeing	<b>721310</b>	camp, residential, for farm or other workers
<b>323119</b>	calendars, printing without publishing	<b>336215</b>	camper units, slide-in, for pick-up trucks, manufacturing
<b>513190</b>	calendars, publishers or publishing	<b>532120</b>	campers, recreational vehicles (RVs), rental
<b>513190</b>	calendars, publishing	<b>721211</b>	campground
<b>333246</b>	calendering machinery for plastics, manufacturing	<b>325190</b>	camphor, natural, manufacturing
<b>333248</b>	calendering machinery for textiles, manufacturing	<b>325190</b>	camphor, synthetic, manufacturing
<b>313310</b>	calendering textile fabrics or textile products (including clothing), for the trade	<b>459119</b>	camping equipment (except tent trailers), retail
<b>541380</b>	calibration and certification services	<b>414470</b>	camping tents and equipment merchant wholesalers
<b>811210</b>	caliper, gauge and other machinists' precision repair	<b>336215</b>	camping trailers and chassis, manufacturing
<b>332210</b>	calipers and dividers, machinists' precision tools, manufacturing	<b>721211</b>	campsites for transients
<b>339110</b>	calorimeters, laboratory type, manufacturing	<b>333519</b>	cams (i.e., machine tool accessory), manufacturing
<b>336310</b>	cam shafts, automotive and truck gasoline engine, manufacturing	<b>333519</b>	can forming machines, metalworking, manufacturing
<b>334310</b>	camcorders, manufacturing	<b>332619</b>	can keys, made from purchased wire
<b>333246</b>	camelback (i.e., retreading material) machinery, manufacturing	<b>332431</b>	can lids and ends, metal, manufacturing
<b>326210</b>	camelback (i.e., retreading materials), manufacturing	<b>332210</b>	can openers (except powered), manufacturing
<b>449213</b>	camera and photographic supplies shops (i.e., films, parts, accessories, developing films), retail	<b>335210</b>	can openers, electric, domestic, manufacturing
<b>316990</b>	camera carrying bags, all materials, manufacturing	<b>813410</b>	Canadian legion
<b>711512</b>	camera operators, independent	<b>483213</b>	canal barge operations
<b>811210</b>	camera repair and service	<b>488310</b>	canal locks, operating
<b>449213</b>	camera shops, photographic, retail	<b>488310</b>	canal maintenance (except dredging)
<b>333310</b>	cameras (except television and video), manufacturing	<b>488310</b>	canal operations
<b>414430</b>	cameras equipment and supplies merchant wholesalers	<b>483213</b>	canal transportation, freight
<b>449213</b>	cameras, retail sales combined with repair (repair as primary source of receipts)	<b>483213</b>	canal transportation, passengers
<b>334220</b>	cameras, television, manufacturing	<b>333310</b>	cancelling machinery, post office type, manufacturing
<b>315250</b>	camisoles, infants', cut and sewn from purchased fabric	<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>459993</b>	cannabis product retail
<b>459999</b>	candle shops, retail, primarily non-store	<b>413410</b>	cannabis products merchant wholesalers
<b>459999</b>	candle shops, retail	<b>419120</b>	cannabis products wholesale agents and brokers
<b>414390</b>	candles merchant wholesalers	<b>419110</b>	cannabis products, business-to-business (B2B) electronic markets, wholesale
<b>339990</b>	candles, manufacturing	<b>541380</b>	cannabis quality testing laboratories
<b>311340</b>	candy (except chocolate), manufacturing	<b>459993</b>	cannabis seed retail
<b>311351</b>	candy bars, chocolate (including chocolate-covered), made from cacao beans	<b>111995</b>	cannabis seeds and seedling growing in open fields
<b>413190</b>	candy merchant wholesalers	<b>111412</b>	cannabis seeds and seedlings grown under cover
<b>445292</b>	candy shops, retail	<b>312310</b>	cannabis-infused food and beverages manufacturing
<b>311340</b>	candy stores (except chocolate), candy made on the premises (except for immediate consumption)	<b>413190</b>	canned baby and junior foods merchant wholesalers
<b>311352</b>	candy stores, chocolate candy made on the premises (except for immediate consumption)	<b>413190</b>	canned desserts merchant wholesalers
<b>311352</b>	candy, chocolate, made from purchased chocolate	<b>413190</b>	canned dietary foods merchant wholesalers
<b>722330</b>	candy-floss trailer operations	<b>413190</b>	canned fish products merchant wholesalers
<b>337126</b>	cane chairs, manufacturing	<b>413190</b>	canned food ingredients and preparations merchant wholesalers
<b>311310</b>	cane or beet sugar refining	<b>413190</b>	canned foods merchant wholesalers
<b>311310</b>	cane sugar, made from purchased raw cane sugar	<b>311420</b>	canned fruit and vegetable juices (dietetic or homogenized), manufacturing
<b>337126</b>	cane, chair, woven of reed or rattan, manufacturing	<b>311420</b>	canned fruit and vegetable juices (fresh or concentrates), manufacturing
<b>339990</b>	canes (except orthopedic), manufacturing	<b>413190</b>	canned meat merchant wholesalers
<b>332999</b>	canisters, ammunition, manufacturing	<b>413190</b>	canned or dried dairy products merchant wholesalers
<b>312310</b>	cannabis cigarette manufacturing	<b>413190</b>	canned or dried milk merchant wholesalers
<b>312310</b>	cannabis edibles manufacturing	<b>413190</b>	canned or preserved dried fruit merchant wholesalers
<b>312310</b>	cannabis e-liquids and concentrates manufacturing	<b>311420</b>	canned pasta (plain), manufacturing
<b>111412</b>	cannabis grown hydroponically	<b>311710</b>	canned seafood stew making
<b>111412</b>	cannabis grown in climate controlled pods	<b>311420</b>	canned specialties based on fruits or vegetables, including baked beans, bean sprouts, Chinese food and mincemeat, manufacturing
<b>111995</b>	cannabis grown in open fields	<b>413190</b>	canned specialties merchant wholesalers
<b>111412</b>	cannabis grown under cover	<b>413190</b>	canned vegetables merchant wholesalers
<b>413410</b>	cannabis merchant wholesalers	<b>311710</b>	canning fish, crustaceans and molluscs (e.g., shellfish, lobster, salmon)
<b>312310</b>	cannabis oil manufacturing	<b>333990</b>	canning machinery, manufacturing
<b>413410</b>	cannabis oil merchant wholesalers		
<b>459993</b>	cannabis oil retail		
<b>312310</b>	cannabis processing		
<b>492210</b>	cannabis product delivery services		
<b>312310</b>	cannabis product manufacturing		

<b>311614</b>	canning meat (except poultry, small game, pet food, baby food), from purchased meat	<b>112320</b>	capon, chicken or Cornish hens farming
<b>311420</b>	canning soups (except seafood)	<b>115210</b>	caponizing service
<b>311420</b>	canning vegetables (e.g., corn, beets, asparagus, artichokes, carrots, peas, tomatoes, mushrooms, potatoes)	<b>237110</b>	capping of water wells
<b>713991</b>	canoe and kayak clubs, recreational	<b>333990</b>	capping, sealing, lidding and packaging machinery, manufacturing
<b>336612</b>	canoes, kayaks, rowboats and skiffs, manufacturing	<b>325190</b>	caprolactam, manufacturing
<b>441220</b>	canoes, retail	<b>315250</b>	caps and gowns, cut and sewn from purchased fabric or paper
<b>111120</b>	canola (rapeseed) farming	<b>315990</b>	caps and hats (except fur, leather), made from purchased fabric
<b>332329</b>	canopies, sheet metal, manufacturing	<b>315250</b>	caps and hats, leather, manufacturing
<b>417230</b>	cans for fruits and vegetables merchant wholesalers	<b>336215</b>	caps for pickup trucks, manufacturing
<b>322219</b>	cans, fibre (i.e., fibre body, ends of any material), made from purchased paperboard	<b>325999</b>	caps for toy pistols, manufacturing
<b>332431</b>	cans, metal (e.g., food, beverage), manufacturing	<b>325920</b>	caps, blasting and detonating, manufacturing
<b>111219</b>	cantaloupe farming, field, bedding plant and seed production	<b>332999</b>	caps, bomb, manufacturing
<b>111219</b>	cantaloupe, melon and watermelon farming	<b>316990</b>	caps, heel and toe, leather, manufacturing
<b>321919</b>	cants, resawed (lumber), manufacturing	<b>332999</b>	caps, heel and toe, metal, manufacturing
<b>314910</b>	canvas bags, manufacturing	<b>315120</b>	caps, made in knitting mills
<b>313210</b>	canvas fabrics (more than 30 cm/12 in. wide), weaving	<b>315990</b>	caps, textiles, straw, fur-felt and wool-felt, made from purchased fabric
<b>414390</b>	canvas goods or products merchant wholesalers	<b>333920</b>	capstans, marine, manufacturing
<b>314910</b>	canvas products, made from purchased canvas or canvas substitutes	<b>334290</b>	car alarms, manufacturing
<b>316210</b>	canvas shoes, rubber or plastic sole with fabric upper, manufacturing	<b>811199</b>	car clinic (diagnostic centre)
<b>416110</b>	capacitors (except electronic) merchant wholesalers	<b>532111</b>	car rental agencies
<b>335990</b>	capacitors (except electronic), fixed and variable, manufacturing	<b>332999</b>	car seals, metal, manufacturing
<b>334410</b>	capacitors, electronic, fixed and variable, manufacturing	<b>532111</b>	car sharing service
<b>315250</b>	capes (except fur, leather, waterproof), girls', cut and sewn from purchased fabric	<b>532111</b>	car sharing, short-term rental
<b>315250</b>	capes (except fur, leather, waterproof), women's and misses', cut and sewn from purchased fabric	<b>334310</b>	car stereos, manufacturing
<b>315250</b>	capes, waterproof (e.g., plastics, rubber, similar materials), cut and sewn from purchased fabric	<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>713299</b>	card rooms (e.g., poker rooms)
<b>418410</b>	carbon black merchant wholesalers	<b>337126</b>	card table and chair sets, metal, manufacturing
<b>327120</b>	carbon brick, manufacturing	<b>322211</b>	cardboard boxes, corrugated, made from purchased paper or paperboard
<b>523140</b>	carbon credit commodity broker (aggregator)	<b>418220</b>	cardboard products merchant wholesalers
<b>325120</b>	carbon dioxide, manufacturing	<b>322130</b>	cardboard stock, manufacturing
<b>325189</b>	carbon disulphide, manufacturing	<b>322220</b>	cardboard, laminated or surface coated, made from purchased paperboard
<b>335990</b>	carbon electrodes for electrical use, manufacturing	<b>313230</b>	carded nonwoven fabrics, manufacturing
<b>334290</b>	carbon monoxide detectors, manufacturing	<b>325410</b>	cardiac preparations, manufacturing
<b>335990</b>	carbon or graphite electrodes, manufacturing	<b>315120</b>	cardigans, made in knitting mills
<b>418210</b>	carbon paper merchant wholesalers	<b>333248</b>	carding machinery for textiles, manufacturing
<b>339940</b>	carbon paper, manufacturing	<b>313310</b>	carding textile fibres
<b>335990</b>	carbon specialties for electrical use, manufacturing	<b>334512</b>	cardiodynameters, manufacturing
<b>325190</b>	carbon tetrachloride, manufacturing	<b>334512</b>	cardiographs, manufacturing
<b>325189</b>	carbon, bone and lamp black pigments, manufacturing	<b>621110</b>	cardiologists' offices
<b>413210</b>	carbonated beverages merchant wholesalers	<b>334512</b>	cardiophones, electric, manufacturing
<b>312110</b>	carbonated beverages, non-alcoholic, manufacturing	<b>334512</b>	cardioscopes, manufacturing
<b>312110</b>	carbonated mineral waters, manufacturing	<b>334512</b>	cardiotachometers, manufacturing
<b>312110</b>	carbonated soft drinks or soda, manufacturing	<b>493190</b>	cardlock petroleum tank farms
<b>325189</b>	carbonic acid, manufacturing	<b>459999</b>	cards (e.g., baseball, hockey), retail
<b>333248</b>	carbonizing equipment for processing wool, manufacturing	<b>323119</b>	cards (e.g., business, greeting, playing, postcards, trading), printing without publishing
<b>313310</b>	carbonizing textile fibres	<b>323113</b>	cards (e.g., business, greeting, playing, postcards, trading), screen printing without publishing
<b>335990</b>	carbons, electric, manufacturing	<b>322299</b>	cards, die-cut (except office supplies), made from purchased paper or paperboard
<b>325999</b>	carburetor cleaners, manufacturing	<b>322230</b>	cards, die-cut office supply (e.g., index, library, time recording), made from purchased paper or paperboard
<b>811113</b>	carburetor repair	<b>624120</b>	care attendant service for persons with disabilities
<b>336310</b>	carburetors (except aircraft, motor vehicle), manufacturing	<b>611430</b>	career development and courses customized or modified to meet the special needs of customers
<b>336310</b>	carburetors, aircraft engine, manufacturing	<b>541612</b>	career transition services
<b>336310</b>	carburetors, motor vehicle engine, manufacturing	<b>561722</b>	caretaker service
<b>336310</b>	carburetors, motor vehicle engine, rebuilding on an assembly line	<b>481110</b>	cargo carriers, air, scheduled
<b>316990</b>	card cases (except metal), manufacturing	<b>336611</b>	cargo container ships, building
<b>611690</b>	card game instruction (e.g., bridge)	<b>314990</b>	cargo safety straps, manufacturing
<b>414460</b>	card games merchant wholesalers	<b>488490</b>	cargo surveyors, truck transportation

<b>481214</b>	cargo transportation, air, charter service	<b>337215</b>	carrier cases and tables, mail, manufacturing
<b>481110</b>	cargo transportation, air, scheduled	<b>334210</b>	carrier equipment (i.e., analog, digital), telephone, manufacturing
<b>488390</b>	cargo, checkers, marine	<b>334220</b>	carrier equipment, cellular communications (i.e., analog, digital), manufacturing
<b>333310</b>	carnival and amusement park rides, manufacturing	<b>722512</b>	carry-out restaurants
<b>333310</b>	carnival and amusement park shooting gallery machinery, manufacturing	<b>336211</b>	cars in kit form, manufacturing
<b>417990</b>	carnival equipment merchant wholesalers	<b>336110</b>	cars, electric, for highway use, assembling on chassis of own manufacture
<b>713999</b>	carnival rides, concession operators	<b>484229</b>	carting, by truck or horse-drawn wagon
<b>711190</b>	carnivals, travelling show	<b>541370</b>	cartographic surveying services
<b>212291</b>	carnotite, pitchblende, radium, tyuyamunite, uraninite, uranium mining	<b>333990</b>	carton filling machines, manufacturing
<b>333920</b>	carousel conveyors (e.g., luggage), manufacturing	<b>322212</b>	cartons, folding (except milk), made from purchased paperboard
<b>333310</b>	carousels (i.e., merry-go-rounds), manufacturing	<b>711511</b>	cartoonists, independent
<b>332210</b>	carpenters' hand tools (except saws), non-powered, manufacturing	<b>333990</b>	cartridge (i.e., powder) hand-held power-driven tools, manufacturing
<b>444140</b>	carpenters' tools, retail	<b>332999</b>	cartridge cases for ammunition (i.e., 30 mm or less; 1.18 inch or less), manufacturing
<b>416330</b>	carpenters', mechanics', plumbers' and other trades tools merchant wholesalers	<b>331420</b>	cartridge cups, discs and sheets, copper and copper alloy, made by rolling, drawing, extruding or alloying purchased metal
<b>532310</b>	carpentry equipment rental	<b>332999</b>	cartridges, ammunition, manufacturing
<b>238350</b>	carpentry work (except framing)	<b>339940</b>	cartridges, refill, for ball point pens, manufacturing
<b>238130</b>	carpentry, framing	<b>333110</b>	carts and wagons, lawn and garden type, manufacturing
<b>414320</b>	carpet and carpet supplies merchant wholesalers	<b>333920</b>	carts for moving goods (e.g., laundry, industrial), manufacturing
<b>333310</b>	carpet and floor cleaning equipment, electric, manufacturing	<b>339920</b>	carts, golf, hand, manufacturing
<b>561740</b>	carpet and furniture cleaning on location, services	<b>332210</b>	carving sets, manufacturing
<b>561740</b>	carpet and rug cleaners	<b>459420</b>	carvings and artcraft, retail
<b>532280</b>	carpet and rug rental service	<b>417920</b>	carwash equipment and supplies merchant wholesalers
<b>314990</b>	carpet cutting and binding	<b>325220</b>	casein fibres and filaments, manufacturing
<b>238330</b>	carpet installation only	<b>325210</b>	casein plastics, manufacturing
<b>313230</b>	carpet paddings, nonwoven, manufacturing	<b>311515</b>	casein, dry and wet, manufacturing
<b>449121</b>	carpet sales and installation	<b>332321</b>	casements, metal, manufacturing
<b>335210</b>	carpet sweepers, electric vacuum, household, manufacturing	<b>316990</b>	cases, luggage, manufacturing
<b>333310</b>	carpet sweepers, mechanical, manufacturing	<b>332439</b>	cash and stamp boxes, light gauge metal, manufacturing
<b>321999</b>	carpets, cork, manufacturing	<b>911910</b>	cash funds management, federal administration
<b>449121</b>	carpets, retail	<b>912910</b>	cash funds, provincial administration
<b>332311</b>	carports, prefabricated, metal, manufacturing		

<b>322230</b>	cash register tapes, made from purchased paper	<b>331511</b>	castings, unfinished, compacted graphite iron, manufacturing
<b>333310</b>	cash registers (except electronic), manufacturing	<b>331511</b>	castings, unfinished, iron (e.g., ductile, grey, malleable, semisteel), manufacturing
<b>417910</b>	cash registers merchant wholesalers	<b>325999</b>	cat litter (clay based), manufacturing
<b>333310</b>	cash registers, electronic, manufacturing	<b>513140</b>	catalogue of collections, publishing and printing combined
<b>332319</b>	casings, scroll, fabricated metal plate, manufacturing	<b>513140</b>	catalogue of collections, publishing
<b>332329</b>	casings, sheet metal, manufacturing	<b>455219</b>	catalogue sales showrooms , retail
<b>721120</b>	casino hotels	<b>513190</b>	catalogues (e.g., mail order, store and merchandise), publishing
<b>713210</b>	casinos (except casino hotels)	<b>513190</b>	catalogues (i.e., mail order, store and merchandise), publishing and printing combined
<b>332510</b>	casket hardware, metal, manufacturing	<b>323119</b>	catalogues of collections (e.g., museum), printing without publishing
<b>339990</b>	caskets (burial), metal and wood, manufacturing	<b>323119</b>	catalogues, printing without publishing
<b>321920</b>	casks, wood, coopered, manufacturing	<b>811113</b>	catalytic converters, automotive, installation, repair, or sales and installation
<b>335210</b>	casseroles, electric, manufacturing	<b>336390</b>	catalytic converters, engine exhaust, automotive, truck and bus, manufacturing
<b>334610</b>	cassette tapes, pre-recorded audio, mass-reproducing	<b>332999</b>	catapult guns, manufacturing
<b>331511</b>	cast iron brake shoes, railroad, manufacturing	<b>327390</b>	catch basin covers, concrete, manufacturing
<b>331511</b>	cast iron pipe and pipe fittings, manufacturing	<b>115210</b>	catching poultry, with no hauling
<b>416210</b>	cast iron pipe merchant wholesalers	<b>911910</b>	categorical health program administration, federal
<b>331511</b>	cast iron railroad car wheels, manufacturing	<b>722320</b>	caterers who own or manage permanent facilities in which they provide event-based food services
<b>331511</b>	cast iron soil or pressure pipe and fittings, manufacturing	<b>722320</b>	caterers
<b>416210</b>	cast or forged grinding balls merchant wholesalers	<b>722310</b>	catering food service, industrial
<b>327120</b>	castable refractories, clay, manufacturing	<b>722320</b>	catering for dining room and banquets
<b>327120</b>	castable refractories, nonclay, manufacturing	<b>112510</b>	catfish production in freshwater, farm raising
<b>332510</b>	casters, furniture, manufacturing	<b>325410</b>	cathartic preparations, manufacturing
<b>332510</b>	casters, industrial, manufacturing	<b>339110</b>	catheters, cannulae and intravenous system (IV), manufacturing
<b>561310</b>	casting agencies or bureaus, theatrical	<b>417320</b>	cathode ray picture tubes merchant wholesalers
<b>561310</b>	casting bureau or agency, motion picture or video	<b>334410</b>	cathode ray tubes (CRT), manufacturing
<b>561310</b>	casting bureaus, theatrical	<b>238190</b>	cathodic protection, installation
<b>331529</b>	castings (except die-castings), aluminum, unfinished, manufacturing	<b>212398</b>	catlinite mining
<b>331529</b>	castings (except die-castings), copper, unfinished, manufacturing	<b>411110</b>	cats merchant wholesalers
<b>331529</b>	castings (except die-castings), non-ferrous metals (except aluminum, copper), unfinished, manufacturing	<b>311420</b>	catsup and similar tomato sauces, manufacturing

<b>112991</b>	cattle and pigs, raising	<b>811210</b>	cellphone (e.g., cell phone, cellular telephone), repair
<b>112991</b>	cattle and poultry farm	<b>237130</b>	cellular phone towers, construction
<b>115210</b>	cattle breeding services	<b>417320</b>	cellular telephone merchant wholesalers
<b>115210</b>	cattle dehorning and hoof trimming services	<b>517310</b>	cellular telephone services plans, facilities-based
<b>411110</b>	cattle drovers (dealer)	<b>334220</b>	cellular telephones, manufacturing
<b>333110</b>	cattle feeding and watering equipment, manufacturing	<b>325220</b>	cellulose acetate fibres and filaments, manufacturing
<b>813910</b>	cattle grazing association	<b>325210</b>	cellulose acetate resins, manufacturing
<b>411110</b>	cattle merchant wholesalers	<b>325190</b>	cellulose acetate, non-plasticized, manufacturing
<b>115210</b>	cattle registration service	<b>418220</b>	cellulose film or tape merchant wholesalers
<b>112991</b>	cattle, calves, pigs, and, chickens, raising	<b>325210</b>	cellulose nitrate resins, manufacturing
<b>325520</b>	caulking compounds (except gypsum-based), manufacturing	<b>325210</b>	cellulose propionate resins, manufacturing
<b>332210</b>	caulking guns, non-powered, manufacturing	<b>325210</b>	cellulose resins, manufacturing
<b>238390</b>	caulking window services	<b>325210</b>	cellulose xanthate (viscose), manufacturing
<b>325181</b>	caustic potash (i.e., potassium hydroxide), manufacturing	<b>313210</b>	cellulosic fibre (e.g., acetate, rayon) fabrics, broad-woven, weaving
<b>325181</b>	caustic soda (i.e., sodium hydroxide), manufacturing	<b>325220</b>	cellulosic fibres and fibre mixtures, made from waste
<b>418410</b>	caustic soda merchant wholesalers	<b>325220</b>	cellulosic filament yarn, manufacturing
<b>712190</b>	caverns	<b>326114</b>	cellulosic plastics film and unlaminated sheet, manufacturing
<b>311710</b>	caviar, canned, manufacturing	<b>325220</b>	cellulosic staple fibres, manufacturing
<b>332210</b>	c-clamps, manufacturing	<b>327310</b>	cement (e.g., hydraulic, masonry, portland, pozzolana), manufacturing
<b>334110</b>	CD-ROM drives, manufacturing	<b>322220</b>	cement bags, made from purchased paper
<b>334610</b>	CD-ROM, software, mass-reproducing	<b>238140</b>	cement block laying
<b>561799</b>	cedar (exterior) cleaning, preserving and repairing	<b>238110</b>	cement finishing
<b>337123</b>	cedar chests, manufacturing	<b>417230</b>	cement making machinery merchant wholesalers
<b>325999</b>	cedar oil, manufacturing	<b>236210</b>	cement plants, construction
<b>238130</b>	ceiling beams (wooden), rough installation	<b>212315</b>	cement rock, quarrying
<b>335210</b>	ceiling fans or bath fans with integrated lighting fixtures, manufacturing	<b>238110</b>	cement work
<b>321919</b>	ceiling lumber, dressed, made by resawing purchased lumber	<b>327420</b>	cement, keene's (i.e., tiling plaster), manufacturing
<b>321111</b>	ceiling lumber, made from logs or bolts	<b>213118</b>	cementing oil and gas well casings, on a contract basis
<b>334512</b>	ceilometers, manufacturing	<b>324122</b>	cements, asphalt roofing, made from purchased asphaltic materials
<b>711512</b>	celebrity spokesperson, independent	<b>812220</b>	cemetery (e.g., human, pet)
<b>111219</b>	celery farming, field, bedding plant and seed production	<b>561730</b>	cemetery plot care services
<b>212398</b>	celestite concentrate, mining	<b>238220</b>	central air-conditioning equipment, installation
<b>322220</b>	cellophane adhesive tape, made from purchased materials		
<b>325220</b>	cellophane film or sheet, manufacturing		



<b>238220</b>	central cooling equipment and piping, installation	<b>541212</b>	certified public accountants (CPAs)
<b>325410</b>	central nervous system stimulant preparations, manufacturing	<b>212231</b>	cerussite mining
<b>334210</b>	central office and switching equipment, telephone, manufacturing	<b>562990</b>	cesspool cleaning services
<b>333310</b>	central vacuuming systems, commercial type, manufacturing	<b>325190</b>	cetyl alcohol, manufacturing
<b>551114</b>	centralized administrative offices district and regional offices	<b>335210</b>	chafing dishes, electric, manufacturing
<b>519212</b>	centres for documentation (i.e., archives)	<b>332999</b>	chain fittings, metal, manufacturing
<b>333910</b>	centrifugal pumps, manufacturing	<b>333920</b>	chain hoists, manufacturing
<b>333990</b>	centrifuges, industrial, manufacturing	<b>332329</b>	chain ladders, metal, manufacturing
<b>333990</b>	centrifuges, laboratory type, manufacturing	<b>332619</b>	chain link fencing and fence gates, made from purchased wire
<b>325410</b>	cephalosporin, uncompounded, manufacturing	<b>331222</b>	chain link fencing, iron or steel, made in wire drawing plants
<b>325130</b>	ceramic colours, manufacturing	<b>416330</b>	chain saws merchant wholesalers
<b>416390</b>	ceramic construction materials (except refractory) merchant wholesalers	<b>333990</b>	chain saws, hand-held power-driven, manufacturing
<b>417930</b>	ceramic equipment, greenware and supplies merchant wholesalers	<b>332619</b>	chain, made from purchased wire
<b>327990</b>	ceramic fibre, manufacturing	<b>332619</b>	chain, welded, made from purchased wire
<b>459120</b>	ceramic greenware and supplies, retail	<b>333619</b>	chains and pulleys, power transmission, manufacturing
<b>327110</b>	ceramic insulators, manufacturing	<b>334512</b>	chains, surveyors', manufacturing
<b>339910</b>	ceramic jewellery, manufacturing	<b>332210</b>	chainsaw blades, manufacturing
<b>333990</b>	ceramic kilns and furnaces, manufacturing	<b>416330</b>	chainsaws merchant wholesalers
<b>414310</b>	ceramic kitchenware and tableware merchant wholesalers	<b>444230</b>	chainsaws, retail
<b>327120</b>	ceramic tile, floor and wall, manufacturing	<b>337121</b>	chair and couch springs, assembled, manufacturing
<b>238340</b>	ceramic tile, installation	<b>337121</b>	chair beds, on frames of any material, manufacturing
<b>419120</b>	ceramic wall and floor tile, wholesale agents and brokers	<b>337215</b>	chair frames for upholstered furniture, wood, manufacturing
<b>416390</b>	ceramic wall and floor tiles merchant wholesalers	<b>337215</b>	chair frames, wooden, manufacturing
<b>459120</b>	ceramics studio (except artist's own account)	<b>337215</b>	chair glides, manufacturing
<b>459120</b>	ceramics supplies, retail	<b>337215</b>	chair seats, hardwood, manufacturing
<b>411120</b>	cereal grain merchant wholesalers	<b>337121</b>	chairs (e.g., rocking, occasional, reclining, lounge), household, upholstered, manufacturing
<b>325189</b>	cerium salts, manufacturing	<b>337126</b>	chairs, household, metal, manufacturing
<b>323119</b>	certificates (e.g., bond, stock), printing	<b>337127</b>	chairs, hydraulic, barber and beauty shop, manufacturing
<b>541212</b>	certified accountants' offices	<b>337121</b>	chairs, overstuffed or upholstered on wood frames
<b>523140</b>	certified emission reductions testing	<b>337127</b>	chairs, portable folding, manufacturing
<b>523930</b>	certified financial planner services, customized, fees paid by clients	<b>337127</b>	chairs, tablet arm, manufacturing
<b>541212</b>	certified management accountants' (CMA)	<b>337123</b>	chairs, wood household (except upholstered), manufacturing

<b>212233</b>	chalcocite, chalcopyrite and cuprite ore mining	<b>532410</b>	chartering of commercial boats without operator
<b>339940</b>	chalk (e.g., carpenters', blackboard, marking, artists', tailors'), manufacturing	<b>483115</b>	chartering vessels with crew, deep sea, coastal and Great Lakes (freight)
<b>212315</b>	chalk mine or quarry	<b>483115</b>	chartering vessels with crew, deep sea, coastal and Great Lakes (passengers)
<b>212315</b>	chalk, ground or otherwise treated, mining	<b>483213</b>	chartering vessels with crew, inland water transportation of passengers (except Great Lakes)
<b>711130</b>	chamber music groups	<b>483213</b>	chartering vessels with crew, inland waters, freight transportation (except Great Lakes)
<b>813910</b>	chambers of commerce	<b>333519</b>	chasers (i.e., machine tool accessory), manufacturing
<b>333519</b>	chamfering machines, metalworking, manufacturing	<b>332810</b>	chasing metals and metal products (except printing plates), for the trade
<b>418990</b>	chamois merchant wholesalers	<b>336110</b>	chassis, automobile, light truck and sport utility, manufacturing
<b>312130</b>	champagne-method sparkling wines, manufacturing	<b>336120</b>	chassis, heavy truck, with or without cabs, manufacturing
<b>335130</b>	chandeliers, manufacturing	<b>332118</b>	chassis, radio and television, unfinished metal, stamping
<b>333310</b>	change making machines, manufacturing	<b>561310</b>	chauffeur registries
<b>325189</b>	channel black, manufacturing	<b>315990</b>	chauffeurs' hats and caps, made from purchased fabric
<b>237990</b>	channel cutoff construction, general contractors	<b>812990</b>	check room service
<b>561722</b>	char service	<b>339930</b>	checkers and checkerboards, manufacturing
<b>325190</b>	charcoal (except activated), manufacturing	<b>713991</b>	cheerleading clubs
<b>418610</b>	charcoal (fuel), dealer	<b>311515</b>	cheese (except cottage cheese), manufacturing
<b>325190</b>	charcoal briquettes, wood, manufacturing	<b>413190</b>	cheese confections (e.g., curls, puffs, cheesies) merchant wholesalers
<b>418610</b>	charcoal merchant wholesalers	<b>311515</b>	cheese spreads, manufacturing
<b>561490</b>	charitable fundraising campaign services on a contract or fee basis, via an intermediary platform service	<b>445298</b>	cheese stores, retail
<b>481110</b>	charter airlines, scheduled	<b>493120</b>	cheese warehouses
<b>485510</b>	charter bus industry	<b>311515</b>	cheese, imitation, substitute or analog, manufacturing
<b>487210</b>	charter fishing boats, inland	<b>445298</b>	cheese, mail order, retail
<b>487210</b>	charter fishing boats, sea and coastal	<b>311515</b>	cheese, natural (except cottage cheese), manufacturing
<b>487210</b>	charter yachts, with crew	<b>311940</b>	cheese-based salad dressings, manufacturing
<b>541212</b>	chartered accountants' offices	<b>313210</b>	cheesecloth, weaving
<b>522112</b>	chartered banks that are primarily engaged in issuing loans to large businesses, governments or other large institutional clients	<b>418390</b>	chemical and crop sprays merchant wholesalers
<b>522111</b>	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		
<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>212315</b>	chemical and metallurgical stone, limestone, crude, mining	<b>419120</b>	chemicals (except agricultural), wholesale agents and brokers
<b>212316</b>	chemical and metallurgical stone, marble, rough, mining	<b>418410</b>	chemicals caulking materials merchant wholesalers
<b>418410</b>	chemical bulk stations and terminals merchant wholesalers	<b>315250</b>	chemises, girls', cut and sewn from purchased fabric
<b>237120</b>	chemical complex or facilities construction, general contractors	<b>315250</b>	chemises, infants', cut and sewn from purchased fabric
<b>541690</b>	chemical consulting services	<b>315120</b>	chemises, made in knitting mills
<b>115110</b>	chemical dusting and spraying service, crops and plants	<b>315250</b>	chemises, women's and misses', cut and sewn from purchased fabric
<b>541330</b>	chemical engineering services	<b>313210</b>	chenille or chintz fabrics, broad-woven, weaving
<b>418390</b>	chemical fertilizers merchant wholesalers	<b>316990</b>	cheque book covers (except metal), manufacturing
<b>313310</b>	chemical finishing (e.g., for fire, mildew, water resistance) of textile fabrics, for the trade	<b>522390</b>	cheque cashing services
<b>313310</b>	chemical finishing of textile fabrics and products for mildew resistance, for the trade	<b>522329</b>	cheque clearing services (except central bank)
<b>313310</b>	chemical finishing of textile fabrics and products for water repellency, for the trade	<b>522329</b>	cheque validation services
<b>313310</b>	chemical finishing of textile fabrics and products with flame retardants, for the trade	<b>333310</b>	cheque writing machines, manufacturing
<b>418410</b>	chemical food additives merchant wholesalers	<b>111330</b>	cherry orchards
<b>417230</b>	chemical industries machinery, equipment and supplies merchant wholesalers	<b>339930</b>	chessmen and chess-boards, manufacturing
<b>333519</b>	chemical milling machines, metalworking, manufacturing	<b>337121</b>	chesterfields, manufacturing
<b>236210</b>	chemical plants, industrial or heavy, construction	<b>325190</b>	chestnut extract, manufacturing
<b>325999</b>	chemical preparation for treating animal waste	<b>321920</b>	chests for tools, wood, manufacturing
<b>333248</b>	chemical processing machinery and equipment, manufacturing	<b>332999</b>	chests, fire or burglary resistive, metal, manufacturing
<b>541710</b>	chemical research and development laboratories	<b>337123</b>	chests, silverware, wood (floor standing), manufacturing
<b>327110</b>	chemical stoneware (i.e., pottery products), manufacturing	<b>333248</b>	chewing gum machinery, manufacturing
<b>326191</b>	chemical toilets, plastics, manufacturing	<b>413190</b>	chewing gum merchant wholesalers
<b>115110</b>	chemical treatment of seed and soil for crops	<b>311340</b>	chewing gum, manufacturing
<b>322112</b>	chemical wood pulp, manufacturing	<b>115210</b>	chick sexing service
<b>213118</b>	chemically treating wells, on a contract basis	<b>333110</b>	chicken brooders, manufacturing
		<b>321920</b>	chicken coops (i.e., crates), wood, wire bound, 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>327390</b>	chimney caps, concrete, manufacturing
<b>624110</b>	child protection services (except homes)	<b>561791</b>	chimney sweep services
<b>624110</b>	child support services	<b>238110</b>	chimneys, concrete, construction
<b>624110</b>	child welfare clinic	<b>332329</b>	chimneys, sheet metal, manufacturing
<b>912910</b>	child welfare service programs, provincial	<b>449129</b>	china and chinaware, retail
<b>621410</b>	childbirth (prenatal) preparation classes by family planning centre	<b>459510</b>	china and crockery, household, used retail
<b>621990</b>	childbirth (prenatal) preparation classes by health services	<b>449129</b>	china and glassware, retail
<b>624110</b>	children's aid services	<b>212326</b>	china clay mining
<b>458210</b>	children's and infants' shoes, retail	<b>327110</b>	china cooking ware, manufacturing
<b>623999</b>	children's boarding homes	<b>811490</b>	china firing and decorating to individual order
<b>315210</b>	children's clothing contractors	<b>416120</b>	china sanitary ware merchant wholesalers
<b>458113</b>	children's clothing, retail	<b>327110</b>	china tableware, vitreous, manufacturing
<b>458113</b>	children's coats, retail	<b>419120</b>	china, glassware, crockery and pottery, wholesale agents and brokers
<b>315250</b>	children's costumes (e.g., Halloween), cut and sewn from purchased fabric	<b>722511</b>	Chinese buffet restaurant
<b>611610</b>	children's dancing schools	<b>722512</b>	Chinese food take out restaurant
<b>458113</b>	children's dresses, retail	<b>311420</b>	Chinese foods, canning
<b>337126</b>	children's furniture, household, metal, manufacturing	<b>333248</b>	chip placement machinery, manufacturing
<b>337123</b>	children's furniture, wooden, manufacturing	<b>722330</b>	chip wagon and mobile stand
<b>414470</b>	children's go-carts toy merchant wholesalers	<b>322130</b>	chipboard (i.e., paperboard) stock, manufacturing
<b>622112</b>	children's hospitals	<b>322220</b>	chipboard, laminated or surface-coated, made from purchased paperboard
<b>315120</b>	children's outerwear, made in knitting mills	<b>321216</b>	chipboard, wood fibre, manufacturing
<b>414420</b>	children's picture books merchant wholesalers	<b>321111</b>	chipper mills (except portable)
<b>458113</b>	children's sleepwear, retail	<b>333247</b>	chippers (e.g., logs), stationary, manufacturing
<b>458113</b>	children's sweaters, retail	<b>333110</b>	chippers (i.e., shredders), lawn and garden type, manufacturing
<b>315120</b>	children's underwear, made in knitting mills	<b>333120</b>	chippers, portable commercial (e.g., brush, limb and log), manufacturing
<b>458113</b>	children's underwear, retail	<b>321111</b>	chipping logs (except in the forest)
<b>414470</b>	children's vehicles merchant wholesalers	<b>113311</b>	chipping logs (in the forest)
<b>623999</b>	children's villages	<b>621390</b>	chiroprodists' offices
<b>414110</b>	children's wear (except outerwear) merchant wholesalers	<b>621310</b>	chiropractors (chiropractic), offices and clinics of
<b>458113</b>	children's wear, retail	<b>813920</b>	chiropractors' associations
<b>311420</b>	chili con carne, canning	<b>333990</b>	chisels, hand-held power-driven, manufacturing
<b>311940</b>	chili pepper or powder, manufacturing	<b>332210</b>	chisels, manufacturing
<b>221330</b>	chilled water distribution	<b>111219</b>	chive farming, field, bedding plant and seed production
<b>238220</b>	chilled water systems, installation	<b>325190</b>	chloral, manufacturing
<b>335990</b>	chimes, electric, manufacturing	<b>325320</b>	chlordan insecticides, manufacturing
<b>238140</b>	chimney building and repairing		

<b>325189</b>	chloride of lime, manufacturing	<b>115110</b>	chopping and silo filling
<b>325210</b>	chlorinated rubbers, synthetic, manufacturing	<b>711512</b>	choreographers, independent
<b>325189</b>	chlorine dioxide, manufacturing	<b>813110</b>	Christian Science lecturers
<b>418410</b>	chlorine merchant wholesalers	<b>621390</b>	Christian Science practitioners' offices
<b>325181</b>	chlorine, manufacturing	<b>335130</b>	Christmas novelties, ornaments and tree lighting sets, electric, manufacturing
<b>325190</b>	chloroacetic acid, manufacturing	<b>333130</b>	Christmas tree assemblies, oil and gas field type, manufacturing
<b>325190</b>	chlorobenzene, manufacturing	<b>113311</b>	Christmas tree cutting
<b>325120</b>	chlorofluorocarbon gases, manufacturing	<b>111421</b>	Christmas tree growing
<b>325190</b>	chloroform, manufacturing	<b>339990</b>	Christmas tree ornaments (except electrical and glass), manufacturing
<b>325190</b>	chloronaphthalene, manufacturing	<b>327214</b>	Christmas tree ornaments, glass, made in glass-making plants
<b>325190</b>	chlorophenol, manufacturing	<b>327215</b>	Christmas tree ornaments, made from purchased glass
<b>325190</b>	chloropicrin, manufacturing	<b>459999</b>	Christmas trees (natural), retail
<b>325210</b>	chloroprene rubber, manufacturing	<b>339990</b>	Christmas trees, plants and wreaths, artificial, manufacturing
<b>325210</b>	chlorosulphonated polyethylenes, manufacturing	<b>334512</b>	chromatographic instruments, laboratory type, manufacturing
<b>325189</b>	chlorosulphonic acid, manufacturing	<b>334512</b>	chromatographs, industrial process type, manufacturing
<b>325190</b>	chlorotoluene, manufacturing	<b>327120</b>	chrome brick, manufacturing
<b>311351</b>	chocolate (e.g., coatings, instant, liquor, syrup, cooking), made from cacao beans	<b>325130</b>	chrome pigments (i.e., chrome green, chrome orange, chrome yellow), manufacturing
<b>311352</b>	chocolate (e.g., coatings, liquor, syrup, baking), made from purchased chocolate	<b>332810</b>	chrome plating of metals and metal products, for the trade
<b>311351</b>	chocolate and chocolate confectionery manufacturing from cacao beans	<b>325189</b>	chromic acid, manufacturing
<b>311351</b>	chocolate bars, made from cacao beans	<b>212299</b>	chromite or cobalt ore milling
<b>311352</b>	chocolate bars, made from purchased chocolate	<b>212299</b>	chromite, cinnabar or columbite mining
<b>311351</b>	chocolate candy (including chocolate-covered), made from cacao beans	<b>325189</b>	chromium oxide, manufacturing
<b>311351</b>	chocolate confectionery (e.g., bars, fudge, syrup), made from cacao beans	<b>325189</b>	chromium salts, manufacturing
<b>311352</b>	chocolate confectionery, made from purchased chocolate	<b>331410</b>	chromium smelting and primary refining
<b>311351</b>	chocolate covered nuts, made from cacao beans	<b>622310</b>	chronic disease hospitals
<b>413190</b>	chocolate merchant wholesalers	<b>334512</b>	chronographs, manufacturing
<b>445292</b>	chocolate shops, retail	<b>334512</b>	chronometers, manufacturing
<b>311352</b>	chocolate-covered granola bars, made from purchased chocolate	<b>334512</b>	chronoscopes, manufacturing
<b>711130</b>	choirs	<b>212394</b>	chrysotile fibre, milling
<b>334410</b>	chokes for electronic circuitry, manufacturing	<b>212394</b>	chrysotile mineral mining
<b>325410</b>	cholera serums, manufacturing	<b>112399</b>	chuckar partridge production
<b>325410</b>	cholesterol reducing pills (e.g., anti-hyperlipidemics), manufacturing	<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>312220</b>	cigars, manufacturing
<b>813110</b>	church (e.g., Presbyterian, Protestant, Orthodox, Roman Catholic, Ukrainian)	<b>325410</b>	cinchona (e.g., quinoline alkaloids quinine, quinidine, cinchonine, cinchonidine) and derivatives (i.e., basic chemicals), manufacturing
<b>417930</b>	church pews merchant wholesalers	<b>238140</b>	cinder blocks, installation
<b>417930</b>	church supplies (except silverware and plated ware) merchant wholesalers	<b>416390</b>	cinders merchant wholesalers
<b>459999</b>	church supplies, retail	<b>911910</b>	cinema film grants, federal administration
<b>813110</b>	churches	<b>512130</b>	cinemas
<b>332319</b>	chutes, fabricated metal plate, manufacturing	<b>519212</b>	cinematheques (film library)
<b>333248</b>	cider presses, manufacturing	<b>711512</b>	cinematographers, independent
<b>311940</b>	cider, non-alcoholic, manufacturing	<b>333248</b>	circuit board making machinery, manufacturing
<b>326198</b>	cigar and cigarette holders, plastics, manufacturing	<b>334410</b>	circuit boards, printed, bare, manufacturing
<b>418990</b>	cigar and cigarette lighters merchant wholesalers	<b>416110</b>	circuit breakers merchant wholesalers
<b>316990</b>	cigar cases (except metal), manufacturing	<b>335315</b>	circuit breakers, electric, manufacturing
<b>459999</b>	cigar, tobacco and cigarettes, retail	<b>335315</b>	circuit breakers, power, manufacturing
<b>312220</b>	cigarette and pipe tobacco, prepared, manufacturing	<b>911210</b>	circuit courts, federal government
<b>413310</b>	cigarette and tobacco product merchant wholesalers	<b>561110</b>	circuit management service for motion picture theatres
<b>419110</b>	cigarette and tobacco product, business-to-business (B2B) electronic markets, wholesale	<b>334512</b>	circuit testers, manufacturing
<b>316990</b>	cigarette cases (except metal), manufacturing	<b>313240</b>	circular (i.e., weft) fabrics, knitting
<b>339990</b>	cigarette filters, manufacturing	<b>541870</b>	circular direct distribution services
<b>336320</b>	cigarette lighters, motor vehicle, manufacturing	<b>414130</b>	circular knit fabrics merchant wholesalers
<b>333248</b>	cigarette making machinery, manufacturing	<b>333990</b>	circular or jig saws, hand-held power-driven, manufacturing
<b>322299</b>	cigarette paper, made from purchased paper	<b>332210</b>	circular saw blades, all types, manufacturing
<b>322121</b>	cigarette paper, made in paper mills	<b>333245</b>	circular saws, woodworking, stationary, manufacturing
<b>322299</b>	cigarette papers, book, made from purchased paper	<b>711190</b>	circuses
<b>325220</b>	cigarette tow, cellulosic fibre, manufacturing	<b>334220</b>	citizens' band (CB) radios, manufacturing
<b>333310</b>	cigarette vending machines, manufacturing	<b>417320</b>	citizens' band radios (CB) merchant wholesalers
<b>339910</b>	cigarettes or cigar lighters, precious metal or base metal clad with precious metal, manufacturing	<b>813410</b>	citizens' unions
<b>413310</b>	cigars, cigarettes and cut tobacco merchant wholesalers	<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>339110</b>	clean room and biohazard protective suits and accessories, manufacturing
<b>311119</b>	citrus pulp, cattle feed, manufacturing	<b>812330</b>	clean room apparel supply service
<b>913910</b>	city and town councils	<b>236210</b>	clean room construction, general contractors
<b>485110</b>	city bus service	<b>325610</b>	cleaners, household type (e.g., oven, toilet bowl, window), manufacturing
<b>913110</b>	city courts	<b>332810</b>	cleaning and descaling metals and metal products, for the trade
<b>913150</b>	city solicitor	<b>325610</b>	cleaning and polishing preparations, manufacturing
<b>541320</b>	city, town or urban planning services (except engineers)	<b>561740</b>	cleaning and repairing plants, rug and carpet
<b>813410</b>	civic associations or organizations	<b>238990</b>	cleaning building interiors during and immediately after construction
<b>488119</b>	civil airport operation and maintenance	<b>561740</b>	cleaning carpets and rugs
<b>911910</b>	civil aviation, regulation, federal administration	<b>418410</b>	cleaning compounds and preparations merchant wholesalers
<b>911110</b>	civil defence organization, federal government	<b>811310</b>	cleaning industrial machinery
<b>911110</b>	civil defence services	<b>213118</b>	cleaning lease tanks, oil and gas field, on a contract basis
<b>237990</b>	civil engineering (recreational) construction (e.g., golf course, playground, sports field/facilities, parks and trails)	<b>561722</b>	cleaning lighting and acoustic tiles
<b>237990</b>	civil engineering (recreational) construction (e.g., indoor ice rink, outdoor tennis court)	<b>561722</b>	cleaning of homes
<b>541330</b>	civil engineering services	<b>488210</b>	cleaning of rail cars (freight)
<b>813310</b>	civil liberties groups	<b>561722</b>	cleaning offices
<b>911910</b>	civil rights commissions, federal government	<b>213118</b>	cleaning out (e.g., bailing out, steam and swabbing) oil and gas wells, on a contract basis
<b>911910</b>	civil service commissions, federal government	<b>115210</b>	cleaning poultry houses
<b>912110</b>	civilian courts	<b>459999</b>	cleaning products, retail
<b>238170</b>	cladding, installation (except glass)	<b>488210</b>	cleaning railroad ballasts
<b>524291</b>	claims adjusters	<b>115110</b>	cleaning service, grain
<b>114113</b>	clam, mussel and oyster fishing or digging	<b>561722</b>	cleaning shopping centres
<b>333519</b>	clamps (i.e., machine tool accessory), manufacturing	<b>811192</b>	cleaning truck bodies (mobile system)
<b>711120</b>	classical dance companies	<b>812320</b>	cleaning, repairing and storing fur garments
<b>711130</b>	classical music artist, independent	<b>413150</b>	cleaning, sorting and repackaging fresh fruit or vegetable on contract for merchant wholesalers
<b>711130</b>	classical music groups	<b>321919</b>	clear and finger joint wood mouldings, manufacturing
<b>327120</b>	clay brick, manufacturing	<b>213118</b>	clearing and servicing of oil leases
<b>416390</b>	clay construction materials (except refractory) merchant wholesalers	<b>522329</b>	clearing house associations (i.e., bank or cheque)
<b>459120</b>	clay modelling supplies, retail	<b>488519</b>	clearing of goods through customs, service
<b>327120</b>	clay refractories (e.g., block, brick, mortar, tile), manufacturing		
<b>416390</b>	clay sewer pipe merchant wholesalers		
<b>333248</b>	clayworking and tempering machinery, manufacturing		

<b>332210</b>	cleavers, manufacturing	<b>332619</b>	cloth or fabrics, woven wire, made from purchased wire
<b>813110</b>	clergyman, contract	<b>327910</b>	cloth or paper (e.g., aluminum oxide, emery, garnet, silicon carbide), abrasive-coated, manufacturing
<b>315120</b>	clerical vestments, made in knitting mills	<b>333248</b>	cloth spreading machinery, manufacturing
<b>621110</b>	clinic, operated by physicians in group practice	<b>321999</b>	cloth winding reels, wood, manufacturing
<b>621390</b>	clinical pharmacists' offices (e.g., centres, clinics)	<b>561990</b>	cloth, cutting to length, bolting, or winding for textile distributors
<b>321999</b>	clipboards, wood, manufacturing	<b>339940</b>	cloth, tracing (drafting material), manufacturing
<b>332210</b>	clippers for animal use, non-powered, manufacturing	<b>334512</b>	clothes drier controls (including dryness controls), manufacturing
<b>332210</b>	clippers, fingernail and toenail, manufacturing	<b>321999</b>	clothes dryers (clothes horses), wood, manufacturing
<b>332210</b>	clippers, hair, for human use, non-powered, manufacturing	<b>335229</b>	clothes dryers, domestic, manufacturing
<b>812910</b>	clipping animal, pet	<b>414390</b>	clothes hangers merchant wholesalers
<b>332999</b>	clips, gun, manufacturing	<b>326198</b>	clothes hangers, plastics, manufacturing
<b>334512</b>	clock materials and parts (except crystals), manufacturing	<b>321999</b>	clothes or garments hangers, wood, manufacturing
<b>334512</b>	clock or watch springs, precision, made from purchased wire	<b>326198</b>	clothes pins, plastics, manufacturing
<b>334512</b>	clock parts (e.g., cases, movements, springs (except crystals)), manufacturing	<b>321999</b>	clothes-drying frames, wood, manufacturing
<b>334310</b>	clock radios, manufacturing	<b>321999</b>	clothespins, wood, manufacturing
<b>811490</b>	clock repair shops	<b>458115</b>	clothing accessories, women's, retail
<b>458310</b>	clocks and watches, retail	<b>811490</b>	clothing alteration, repair and sewing
<b>334512</b>	clocks, assembling from purchased components	<b>414110</b>	clothing and clothing accessories importer/exporter, primarily men's and boys'
<b>334512</b>	clocks, assembling	<b>414110</b>	clothing and clothing accessories importer/exporter, primarily women's and children's outerwear
<b>334512</b>	clocks, motor vehicle, manufacturing	<b>414110</b>	clothing and clothing accessories importer/exporter, primarily women's and children's underwear and hosiery
<b>512190</b>	closed captioning service, film or tape	<b>414110</b>	clothing and clothing accessories merchant wholesalers
<b>561490</b>	closed captioning services, real-time (i.e., simultaneous)	<b>315210</b>	clothing contractors, cut and sew operations
<b>517310</b>	closed circuit television (CCTV) services, facilities-based	<b>315210</b>	clothing contractors, men's and boys' clothing
<b>334220</b>	closed circuit television equipment, manufacturing	<b>315210</b>	clothing contractors, men's and boys' shirts
<b>526989</b>	closed-end funds	<b>315210</b>	clothing contractors, men's and boys' suits, coats and overcoats
<b>523920</b>	closed-end investment companies	<b>315210</b>	clothing contractors, men's and boys' trousers, slacks and jeans
<b>238390</b>	closet organizer system installation		
<b>459999</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>315210</b>	clothing contractors, men's and boys' underwear and nightwear	<b>315210</b>	clothing, men's and boys', cut and sewn from material owned by others
<b>315210</b>	clothing contractors, men's and boys' work clothing	<b>459510</b>	clothing, used or second-hand, retail
<b>315210</b>	clothing contractors, women's, girls' and infants' blouses and shirts	<b>315210</b>	clothing, women's, misses' and girls', cut and sewn from materials owned by others
<b>315210</b>	clothing contractors, women's, girls' and infants' clothing	<b>325610</b>	cloths, dusting and polishing, chemically treated, manufacturing
<b>315210</b>	clothing contractors, women's, girls' and infants' dresses	<b>518210</b>	cloud computing services (except software publishing and computer systems design)
<b>315210</b>	clothing contractors, women's, girls' and infants' suits, coats, tailored jackets and skirts	<b>518210</b>	cloud computing
<b>315210</b>	clothing contractors, women's, girls' and infants' underwear and nightwear	<b>518210</b>	cloud hosting
<b>541490</b>	clothing design services	<b>518210</b>	cloud storage services
<b>414130</b>	clothing fasteners merchant wholesalers	<b>325999</b>	clove oil, manufacturing
<b>315120</b>	clothing finished in other clothing knitting mills	<b>337126</b>	clubroom furniture, metal, manufacturing
<b>315120</b>	clothing finished in the same hosiery and sock mills	<b>321999</b>	clubs, police, wood, manufacturing
<b>315250</b>	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	<b>332999</b>	cluster bomb adapters, manufacturing
<b>315250</b>	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	<b>336350</b>	clutch assemblies, automotive, truck and bus, manufacturing
<b>315250</b>	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	<b>336350</b>	clutch assemblies, automotive, truck and bus, rebuilding
<b>414130</b>	clothing patterns merchant wholesalers	<b>333619</b>	clutches (except motor vehicle and electromagnetic industrial controls), manufacturing
<b>419110</b>	clothing, business-to-business (B2B) electronic markets, wholesale	<b>336350</b>	clutches facings, asbestos, manufacturing
<b>315990</b>	clothing, electrically heated, manufacturing	<b>325410</b>	coagulation in vitro diagnostic substances, manufacturing
		<b>325410</b>	coagulation in vivo diagnostic substances, manufacturing
		<b>412110</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>457219</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>325190</b>	coal tar distillation, the distillation of wood products or the manufacture of ethanol (ethyl alcohol) for non-beverage use	<b>315250</b>	coats, non-tailored service apparel (e.g., laboratory, mechanics', medical), men's and boys', cut and sewn from purchased fabric
<b>324121</b>	coal tar paving materials, made from purchased coal tar	<b>315250</b>	coats, non-tailored service apparel (e.g., laboratory, mechanics', medical), women's, misses' and girls', cut and sewn from purchased fabric
<b>418410</b>	coal tar products, primary and intermediate merchant wholesalers	<b>315250</b>	coats, tailored (except fur, leather), girls', cut and sewn from purchased fabric
<b>325210</b>	coal tar resins, manufacturing	<b>315250</b>	coats, tailored (except fur, leather), men's and boys', cut and sewn from purchased fabric
<b>212114</b>	coal, bituminous, hydraulic mining	<b>315250</b>	coats, tailored (except fur, leather), women's and misses', cut and sewn from purchased fabric
<b>911910</b>	coast guard	<b>315250</b>	coats, tailored, artificial fur, women's and misses', cut and sewn from purchased fabric
<b>483115</b>	coastal shipping	<b>315120</b>	coats, women's and misses', made in knitting mills
<b>332619</b>	coat hangers, made from purchased wire	<b>315210</b>	coats, women's, misses' and girls', cut and sewn from materials owned by others
<b>315990</b>	coat linings, fronts and pads, made from purchased fabric	<b>458119</b>	coats, women's, retail
<b>315990</b>	coat trimmings, fabric, made from purchased fabric	<b>416110</b>	coaxial cable merchant wholesalers
<b>322220</b>	coated and treated paper products, made from purchased paper	<b>331420</b>	coaxial cable, insulated, made in copper wire drawing plants
<b>322121</b>	coated and treated paper, made in a paper mill	<b>331490</b>	coaxial cable, made in non-ferrous (except aluminum, copper) wire drawing plants
<b>322220</b>	coated board, made from purchased paperboard	<b>325189</b>	cobalt 60 (i.e., radioactive cobalt), manufacturing
<b>414130</b>	coated fabrics merchant wholesalers	<b>325189</b>	cobalt chloride, manufacturing
<b>322121</b>	coated paper, made in paper mills	<b>331410</b>	cobalt smelting and primary refining
<b>322130</b>	coated, laminated or treated paperboard, made in paperboard mills	<b>325189</b>	cobalt sulphate, manufacturing
<b>332810</b>	coating metals and metal products with plastics, for the trade	<b>811430</b>	cobblers, own account
<b>332810</b>	coating metals and metal products, for the trade	<b>325410</b>	cocaine and derivatives (i.e., basic chemicals), manufacturing
<b>238390</b>	coating of concrete structures with plastics, contractors	<b>332910</b>	cocks, drain, plumbing, manufacturing
<b>332810</b>	coating products of metal combined with other materials	<b>722410</b>	cocktail bar
<b>322220</b>	coating purchased paper for non-packaging applications (except photosensitive paper)	<b>722410</b>	cocktail lounges
<b>322220</b>	coating purchased paper for packaging applications	<b>311990</b>	cocktail mixes, dry, manufacturing
<b>313320</b>	coating, impregnating or rubberizing purchased garment	<b>722410</b>	cocktails-disco
<b>315120</b>	coats, children's, made in knitting mills	<b>311351</b>	cocoa (e.g., instant, mix, powdered), made from cacao beans
<b>315250</b>	coats, infants', cut and sewn from purchased fabric	<b>411190</b>	cocoa beans merchant wholesalers
<b>315210</b>	coats, men's and boys', cut and sewn from material owned by others	<b>311351</b>	cocoa butter, made from cacao beans

<b>311351</b>	cocoa powder drink, made from cacao beans	<b>541720</b>	cognitive research and development services
<b>311352</b>	cocoa, powdered, mixed with other ingredients, made from purchased chocolate	<b>335312</b>	coil rewinding, electric, service
<b>311990</b>	coconut, desiccated and shredded, manufacturing	<b>332611</b>	coil springs, heavy gauge, manufacturing
<b>333990</b>	coding, dating and imprinting packaging machinery, manufacturing	<b>333519</b>	coil winding and cutting machinery, metalworking, manufacturing
<b>311920</b>	coffee and tea manufacturing	<b>335312</b>	coils, for motors and generators, manufacturing
<b>311920</b>	coffee concentrates (i.e., instant coffee), manufacturing	<b>336320</b>	coils, ignition, internal combustion engine, manufacturing
<b>413190</b>	coffee distribution	<b>332999</b>	coils, pipe, made from purchased metal pipe
<b>311920</b>	coffee extracts, manufacturing	<b>459999</b>	coin and stamp dealing, retail
<b>111330</b>	coffee farming	<b>333310</b>	coin counting machinery, manufacturing
<b>322299</b>	coffee filters, made from purchased paper	<b>459999</b>	coin dealer, retail
<b>311920</b>	coffee flavourings and syrups (i.e., made from coffee), manufacturing	<b>713299</b>	coin operated gambling devices, concession operators (i.e., supplying and servicing in others' facilities)
<b>333310</b>	coffee makers, commercial type, manufacturing	<b>812990</b>	coin operated photo machine, operators
<b>335210</b>	coffee makers, household, electric, manufacturing	<b>561990</b>	coin pick-up services, from parking meters
<b>413190</b>	coffee merchant wholesalers	<b>316990</b>	coin purses (except metal), manufacturing
<b>311920</b>	coffee or tea, blended, manufacturing	<b>459999</b>	coin shops, retail
<b>311920</b>	coffee roasting and decaffeinating (decaffeination)	<b>333310</b>	coin wrapping machines, manufacturing
<b>333248</b>	coffee roasting and grinding machinery (i.e., food manufacturing type), manufacturing	<b>561910</b>	coin wrapping service, on contract
<b>722512</b>	coffee shops	<b>339990</b>	coin-operated gambling machines (e.g., slot machine), manufacturing
<b>722512</b>	coffee store (with beverage and/or food service)	<b>417920</b>	coin-operated game machines merchant wholesalers
<b>445298</b>	coffee store (without beverage and/or food services)	<b>334310</b>	coin-operated jukeboxes, manufacturing
<b>445298</b>	coffee stores, retail	<b>812310</b>	coin-operated laundries and dry cleaners
<b>311920</b>	coffee substitutes, manufacturing	<b>812310</b>	coin-operated laundries
<b>337123</b>	coffee tables, wood, manufacturing	<b>812310</b>	coin-operated laundry
<b>311920</b>	coffee, instant and freeze-dried, manufacturing	<b>812990</b>	coin-operated locker rental
<b>445298</b>	coffee-break service	<b>532490</b>	coin-operated machine leasing
<b>237990</b>	cofferdams, construction	<b>445132</b>	coin-operated machines selling merchandise, retail
<b>459999</b>	coffins and caskets, retail	<b>417920</b>	coin-operated phonographs and vending machines merchant wholesalers
<b>339990</b>	coffins, wood or metal, manufacturing	<b>417920</b>	coin-operated phonographs merchant wholesalers
<b>487110</b>	cog railways, scenic and sightseeing, operation	<b>339990</b>	coin-operated photograph machines, manufacturing
<b>237130</b>	co-generation plant construction	<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>333248</b>	collating machinery for printing and bookbinding, manufacturing
<b>414410</b>	coins merchant wholesalers	<b>333310</b>	collating machinery, office type, manufacturing
<b>324190</b>	coke and tar, made in coke ovens	<b>459999</b>	collectible plates, retail
<b>236210</b>	coke oven construction, general contractors	<b>562110</b>	collecting and hauling medical waste
<b>324190</b>	coke oven products (e.g., coke, gases, tars), made in coke oven establishments	<b>561440</b>	collection agency (e.g., delinquent accounts, bills, debts)
<b>331110</b>	coke oven products, made in steel mills	<b>624210</b>	collection and distribution of donated food
<b>324190</b>	coke ovens	<b>562210</b>	collection and treatment of industrial sludge
<b>332113</b>	cold forgings, unfinished, made from purchased iron or steel	<b>562210</b>	collection, treatment and disposal of medical waste
<b>331221</b>	cold formed angles (H, I, T, U, etc.) (except structural steel members)	<b>335312</b>	collector rings, for motors and generators, manufacturing
<b>331110</b>	cold rolled steel shapes (e.g., bar, plate, rod, sheet, strip), made in steel mills	<b>459999</b>	collectors' coins, retail
<b>333519</b>	cold rolling mill machinery, metalworking, manufacturing	<b>459999</b>	collectors' stamps, retail
<b>531130</b>	cold storage locker rental (self storage)	<b>611210</b>	college of agricultural technology, post-secondary
<b>493120</b>	cold storage locker service (except self storage)	<b>611210</b>	college of applied arts and sciences
<b>417910</b>	cold storage machinery merchant wholesalers	<b>611210</b>	college of applied arts and technology
<b>236220</b>	cold storage plant construction, general contractors	<b>611610</b>	college of fine arts
<b>493120</b>	cold storage service	<b>611210</b>	college of fisheries
<b>493120</b>	cold storage warehouse	<b>611210</b>	college of general and vocational education
<b>332810</b>	cold treating metals for the trade	<b>611210</b>	college of trades and technology
<b>331221</b>	cold-rolled steel shapes (e.g., bar, plate, rod, sheet, strip), made from purchased steel	<b>611210</b>	college teachers, own account
<b>212398</b>	colemanite mining	<b>611210</b>	college, junior or community, post-secondary
<b>621499</b>	colitis-ileitis out-patient treatment clinic	<b>611110</b>	collegiate institutes, elementary
<b>332439</b>	collapsible tubes (e.g., toothpaste, glue), light gauge metal, manufacturing	<b>611110</b>	collegiate institutes, secondary
<b>315990</b>	collar and cuff sets, made from purchased fabric	<b>333519</b>	collets (i.e., machine tool accessory), manufacturing
<b>315120</b>	collar and cuff sets, made in knitting mills	<b>212114</b>	colliery, bituminous coal
<b>111219</b>	collard farming, field, bedding plant and seed production	<b>212116</b>	colliery, lignite coal
<b>333519</b>	collars (i.e., machine tool accessory), manufacturing	<b>212115</b>	colliery, subbituminous coal
<b>315990</b>	collars and collar linings, made from purchased fabric	<b>811121</b>	collision repair, motor vehicle
<b>333619</b>	collars, shaft, for power transmission equipment, manufacturing	<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)
		<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>314120</b>	comforters, made from purchased fabric
<b>323120</b>	colour separation services, for the printing trade	<b>313210</b>	comforters, made in broad fabric weaving mills
<b>513190</b>	colouring books, publishing	<b>513120</b>	comic books in book format, publishing and printing combined
<b>332810</b>	colouring metals and metal products	<b>513120</b>	comic books in issue format, publishing
<b>327420</b>	columns, architectural or ornamental plaster work, manufacturing	<b>323119</b>	comic books, printing without publishing
<b>332420</b>	columns, fractionating, manufacturing	<b>416120</b>	commercial air purification and filtration equipment merchant wholesalers
<b>417990</b>	combat vehicles (except trucks) merchant wholesalers	<b>561450</b>	commercial and consumer credit reporting bureaus
<b>485110</b>	combination bus, subway, and trolley system	<b>417920</b>	commercial and industrial cutlery merchant wholesalers
<b>111999</b>	combination field crop farming	<b>238299</b>	commercial and industrial type door installation (e.g., overhead, industrial garage, rubber or steel, automated or revolving)
<b>334512</b>	combination limit and fan controls, manufacturing	<b>236220</b>	commercial and institutional building design-build firms
<b>416210</b>	combination metal and metal products merchant wholesalers	<b>611510</b>	commercial art schools
<b>334512</b>	combination oil and hydronic controls, manufacturing	<b>541430</b>	commercial art services
<b>112330</b>	combination turkey farm, meat and eggs	<b>541430</b>	commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills
<b>416310</b>	combinations of lumber (timber) and building materials merchant wholesalers	<b>541430</b>	commercial artists, independent
<b>418220</b>	combinations of paper and paper products merchant wholesalers	<b>311814</b>	commercial bakeries
<b>322121</b>	combined pulp and paper mills	<b>419120</b>	commercial brokers, general, wholesale
<b>417110</b>	combines merchant wholesalers	<b>236220</b>	commercial building construction by general contractors (e.g., cafeterias, cinemas, garage and service stations)
<b>333110</b>	combines, harvester-threshers, manufacturing	<b>236220</b>	commercial building construction by general contractors (e.g., restaurants, shopping centres and malls, theatres, casinos)
<b>313310</b>	combing and converting top	<b>236220</b>	commercial building construction, by operative builders
<b>333248</b>	combing machinery, textile, manufacturing	<b>236220</b>	commercial buildings construction (e.g., barber shop, beauty salon)
<b>313310</b>	combing textile fibres	<b>417920</b>	commercial coffee urns merchant wholesalers
<b>812116</b>	combining hair care for men or women with esthetic services	<b>417920</b>	commercial cooking equipment merchant wholesalers
<b>115110</b>	combining service, agricultural crop	<b>417910</b>	commercial cooling and refrigeration equipment and supplies merchant wholesalers
<b>332999</b>	combs, metal, manufacturing	<b>522299</b>	commercial credit company
<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>417920</b>	commercial dishwashing equipment merchant wholesalers	<b>417920</b>	commercial water purification and filtration equipment merchant wholesalers
<b>561990</b>	commercial fire-fighting on contract, other than forestry or public	<b>417920</b>	commercial water softening equipment merchant wholesalers
<b>417990</b>	commercial fishing equipment and supplies merchant wholesalers	<b>722310</b>	commissary restaurants
<b>417920</b>	commercial food warming equipment merchant wholesalers	<b>419120</b>	commission agency, general, wholesale
<b>417920</b>	commercial kitchen utensils merchant wholesalers	<b>419120</b>	commission merchants of amusement and sporting goods
<b>335130</b>	commercial lighting fixtures, manufacturing	<b>419120</b>	commission merchants of drugs
<b>811310</b>	commercial machinery and equipment, repair and maintenance	<b>419120</b>	commission merchants of office and store machinery and equipment
<b>417910</b>	commercial machines (except electronic computers) merchant wholesalers	<b>419120</b>	commission merchants
<b>417920</b>	commercial microwave ovens merchant wholesalers	<b>419120</b>	commission salesman, representing several products of companies
<b>522299</b>	commercial mortgage companies	<b>419120</b>	commissioned application software sales agents
<b>415190</b>	commercial motor vehicle trailers and semi-trailers merchant wholesalers	<b>911910</b>	commissioner of official languages, federal government
<b>523110</b>	commercial paper dealing (acting as a principal in dealing securities to investors)	<b>523210</b>	commodity contract exchanges
<b>541920</b>	commercial photography services	<b>523130</b>	commodity contract floor traders (acting as a principal in dealing commodities to investors)
<b>323119</b>	commercial print shop (using multiple processes)	<b>523130</b>	commodity contract trading companies (acting as a principal in dealing commodities to investors)
<b>531120</b>	commercial property rental or leasing	<b>523130</b>	commodity contracts dealing (acting as a principal in dealing commodities to investors)
<b>417910</b>	commercial refrigeration and cooling equipment and supplies merchant wholesalers	<b>523140</b>	commodity contracts floor brokers
<b>238220</b>	commercial refrigeration systems, installation	<b>523140</b>	commodity contracts options brokers
<b>238299</b>	commercial restaurant equipment installation & repair (large scale)	<b>912150</b>	commodity exchange authorities, provincial
<b>811310</b>	commercial restaurant equipment, repair	<b>523140</b>	commodity futures brokerages
<b>333990</b>	commercial scales (e.g., butcher, delicatessen, produce), manufacturing	<b>523130</b>	commodity options dealing (acting as a principal in dealing commodity options to investors)
<b>418210</b>	commercial stationers (except printers) merchant wholesalers	<b>212326</b>	common clay quarrying
<b>337215</b>	commercial store fixtures, manufacturing	<b>913110</b>	common pleas courts
<b>334512</b>	commercial timing mechanisms, manufacturing	<b>212323</b>	common sand mining
<b>488490</b>	commercial vehicle safety inspection, without repairs	<b>335920</b>	communication and energy wire and cable manufacturing
<b>811310</b>	commercial water and air purification and filtration equipment, repair and maintenance	<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>485110</b>	commuter bus operation
<b>532490</b>	communications equipment rental and leasing	<b>485110</b>	commuter rail operation
<b>334220</b>	communications equipment, mobile and microwave, manufacturing	<b>334310</b>	compact disc players (e.g., automotive, household type), manufacturing
<b>911910</b>	communications facility licensing, federal	<b>334610</b>	compact discs (i.e., CD-ROM), software, mass-reproducing
<b>334210</b>	communications headgear, telephone, manufacturing	<b>334610</b>	compact discs, pre-recorded audio, mass-reproducing
<b>911910</b>	communications policy planning, federal government	<b>334610</b>	compact discs, recordable or re-writable, blank, manufacturing
<b>912910</b>	communications programs, provincial administration	<b>316990</b>	compacts (except leather and precious metal), manufacturing
<b>331490</b>	communications wire and cable, made in non-ferrous (except aluminum, copper) wire drawing plants	<b>339910</b>	compacts and handbags, precious metal, manufacturing
<b>335920</b>	communications wire and cable, non-ferrous, manufacturing	<b>339910</b>	compacts, metal, base metal plated with precious metal, manufacturing
<b>337127</b>	communion tables, wood, manufacturing	<b>316990</b>	compacts, solid leather, manufacturing
<b>311814</b>	communion wafers, manufacturing	<b>523910</b>	companies established to hold the wealth of an individual or a family
<b>813310</b>	community action advocacy groups	<b>722310</b>	company cafeterias
<b>813410</b>	community association or organization	<b>333310</b>	comparators, optical, manufacturing
<b>624190</b>	community centres (except health)	<b>334511</b>	compasses, gyroscopic and magnetic (except portable), manufacturing
<b>611210</b>	community colleges	<b>334512</b>	compasses, magnetic, portable type, manufacturing
<b>913910</b>	community development agencies, local government	<b>517310</b>	competitive local exchanges carriers (CLECs) facilities based, facilities-based
<b>711322</b>	community festivals, without facilities	<b>513140</b>	compiling mailing lists
<b>621494</b>	community health centres, out-patient	<b>541860</b>	compiling, maintaining, selling and renting mailing lists
<b>913910</b>	community health programs, local government	<b>311119</b>	complete livestock feed, manufacturing
<b>624220</b>	community housing services	<b>711513</b>	composers, independent
<b>624210</b>	community meals, social services	<b>322219</b>	composite cans (i.e., foil-fibre and other combinations), made from purchased paperboard
<b>813410</b>	community membership clubs, other than amusement and recreation clubs	<b>562210</b>	compost dumps
<b>712119</b>	community museums	<b>325991</b>	compounding plastics resins from recycled materials
<b>913910</b>	community recreation programs, government	<b>325610</b>	compounds, sweeping, manufacturing
<b>624310</b>	community service employment training programs	<b>221119</b>	compressed air electric power generation
<b>913910</b>	community social service programs, local government	<b>418410</b>	compressed and liquefied gases (except petroleum gases) merchant wholesalers
<b>912910</b>	community social service programs, provincial government	<b>332910</b>	compressed gas cylinder valves, industrial type, manufacturing
<b>711111</b>	community theatres	<b>115110</b>	compressing cotton and other plants, contract
<b>335312</b>	commutators, electric motor, manufacturing		
<b>481110</b>	commuter air carriers, scheduled		

<b>321216</b>	compression modified wood, manufacturing	<b>611420</b>	computer operator training
<b>333246</b>	compression moulding machinery for plastics, manufacturing	<b>418210</b>	computer paper merchant wholesalers
<b>237120</b>	compressor, metering and pumping stations, gas and oil pipeline, construction	<b>334110</b>	computer peripheral equipment (i.e., keyboards, scanners, monitors, pointing devices, mouse), manufacturing
<b>417230</b>	compressors and vacuum pumps merchant wholesalers	<b>811210</b>	computer peripheral equipment repair and maintenance
<b>532490</b>	compressors, air and gas, rental	<b>532420</b>	computer peripheral equipment, rental and leasing
<b>333910</b>	compressors, general purpose air and gas, manufacturing	<b>449212</b>	computer peripheral equipment, retail
<b>449212</b>	computer (e.g., home, micro, personal), retail	<b>325999</b>	computer printer toner cartridges, manufacturing
<b>811210</b>	computer and data processing equipment repair and maintenance	<b>417310</b>	computer printers merchant wholesalers
<b>238210</b>	computer and network cable installation	<b>518210</b>	computer processing services
<b>334110</b>	computer and peripheral equipment manufacturing	<b>611420</b>	computer programming, software, and systems training, online, via an intermediary platform service
<b>449212</b>	computer and peripheral equipment, mail order, retail	<b>541514</b>	computer programs or systems software development, custom
<b>541710</b>	computer and related hardware, research and development services	<b>532420</b>	computer rental or leasing services (except finance)
<b>419120</b>	computer and related machinery and equipment, wholesale agents and brokers	<b>611510</b>	computer repair training
<b>541514</b>	computer consulting services	<b>541514</b>	computer software consulting services
<b>518210</b>	computer data storage services	<b>449212</b>	computer software games retailers
<b>541514</b>	computer disaster recovery services	<b>417310</b>	computer software merchant wholesalers
<b>813410</b>	computer enthusiasts' clubs	<b>513211</b>	computer software publishing (including designing and developing), packaged
<b>449212</b>	computer equipment and supplies, retail	<b>541514</b>	computer software systems analysis and design, custom
<b>541514</b>	computer facilities management services	<b>334610</b>	computer software tapes and disks, blank, rigid and floppy, manufacturing
<b>238330</b>	computer flooring installation	<b>611420</b>	computer software training
<b>323116</b>	computer forms, manifold or continuous, printing	<b>419110</b>	computer software, business-to-business (B2B) electronic markets, wholesale
<b>541920</b>	computer generated photographs	<b>449212</b>	computer software, mail order, retail
<b>449212</b>	computer hardware and software, retail	<b>513211</b>	computer software, packaged, publishers or publishing
<b>541514</b>	computer hardware consulting services	<b>541514</b>	computer system maintenance (custom software)
<b>417310</b>	computer hardware merchant wholesalers	<b>541514</b>	computer systems analysis and design services
<b>532420</b>	computer hardware rental or leasing (except finance leasing or by the manufacturer)	<b>541514</b>	computer systems design consulting services
<b>518210</b>	computer input preparation services	<b>541514</b>	computer systems integrators
<b>611420</b>	computer instruction provided either at the establishment's facilities or at an off-site location	<b>417310</b>	computer terminals merchant wholesalers
<b>417910</b>	computer mounting solutions (racks) merchant wholesalers	<b>334110</b>	computer terminals, manufacturing



<b>518210</b>	computer time-sharing services	<b>325999</b>	concrete additive preparations (e.g., curing, hardening), manufacturing
<b>813410</b>	computer user group	<b>418410</b>	concrete additives merchant wholesalers
<b>561410</b>	computer word processing	<b>444180</b>	concrete and cinder block dealers, retail
<b>541514</b>	computer-aided design (CAD) systems services	<b>416390</b>	concrete and cinder block merchant wholesalers
<b>541514</b>	computer-aided engineering (CAE) systems services	<b>327390</b>	concrete barriers, portable, manufacturing
<b>541514</b>	computer-aided manufacturing (CAM) systems services	<b>327320</b>	concrete batch plants (including temporary)
<b>334512</b>	computerized axial tomography (ct/cat) scanners, manufacturing	<b>238140</b>	concrete block laying
<b>334512</b>	computerized environmental control systems for buildings, manufacturing	<b>238910</b>	concrete breaking and cutting for demolition
<b>417310</b>	computers and peripheral equipment merchant wholesalers	<b>416390</b>	concrete building products merchant wholesalers
<b>419110</b>	computers and peripheral equipment, business-to-business (B2B) electronic markets, wholesale	<b>417920</b>	concrete burial vaults and boxes merchant wholesalers
<b>417310</b>	computers merchant wholesalers	<b>238390</b>	concrete coating, glazing or sealing
<b>334110</b>	computers servers, manufacturing	<b>416390</b>	concrete conduit and pipe merchant wholesalers
<b>334110</b>	computers, manufacturing	<b>333120</b>	concrete finishing machinery, manufacturing
<b>518210</b>	computing infrastructure provision	<b>238110</b>	concrete finishing, contractors
<b>518210</b>	computing platform infrastructure provision	<b>238110</b>	concrete floor finishing and surfacing
<b>325410</b>	concentrated medicinal chemicals, uncompounded, manufacturing	<b>238110</b>	concrete footing and foundation contractors
<b>311930</b>	concentrates, drink (except frozen fruit juice), manufacturing	<b>238190</b>	concrete forms, contractors
<b>311410</b>	concentrates, frozen fruit and vegetable juice, manufacturing	<b>332329</b>	concrete forms, sheet metal, manufacturing
<b>333130</b>	concentration machinery, mining type, manufacturing	<b>333120</b>	concrete gunning equipment, manufacturing
<b>711130</b>	concert artists, independent	<b>333120</b>	concrete mixing machinery, portable, manufacturing
<b>711321</b>	concert booking agencies	<b>417210</b>	concrete mixing plant machinery merchant wholesalers
<b>531120</b>	concert hall operation	<b>416390</b>	concrete mixtures merchant wholesalers
<b>711311</b>	concert halls, promoting events	<b>238990</b>	concrete patio, construction
<b>711311</b>	concert organizers, with facilities	<b>238110</b>	concrete paving of residential and commercial driveways and parking areas
<b>711321</b>	concert promoters, without facilities	<b>327330</b>	concrete pipe, brick and block manufacturing
<b>722512</b>	concession in a drive in	<b>238110</b>	concrete pouring
<b>722512</b>	concession stands, prepared food (e.g., airports, sports arenas)	<b>417210</b>	concrete processing equipment merchant wholesalers
<b>812990</b>	concierge services	<b>333248</b>	concrete products forming machinery, manufacturing
<b>911310</b>	conciliation and mediation services, federal government	<b>416390</b>	concrete products merchant wholesalers
<b>238390</b>	concrete (damp, moisture, water and weather proofing)		

<b>238120</b>	concrete products, structural precast or prestressed, installation	<b>416110</b>	conduit electric wire and cable merchant wholesalers
<b>238110</b>	concrete pumping (placement)	<b>335930</b>	conduit for electric wiring, rigid or flexible (except raw conduit), manufacturing
<b>238120</b>	concrete reinforcement placement, contractors	<b>327120</b>	conduit, vitrified clay, manufacturing
<b>416210</b>	concrete reinforcing bars merchant wholesalers	<b>335930</b>	conduits and fittings, electrical, manufacturing
<b>331110</b>	concrete reinforcing bars, made in steel mills	<b>416110</b>	conduits and raceways merchant wholesalers
<b>332619</b>	concrete reinforcing mesh, made from purchased wire	<b>327330</b>	conduits, concrete, manufacturing
<b>238110</b>	concrete repair	<b>322219</b>	cones (e.g., winding yarn, string, ribbons, cloth), fibre, made from purchased paperboard
<b>238110</b>	concrete resurfacing	<b>311310</b>	confectioners' sugar, manufacturing
<b>327390</b>	concrete tanks, manufacturing	<b>413190</b>	confectionery distribution
<b>211110</b>	condensate, cycle, natural gas production	<b>333248</b>	confectionery machinery, manufacturing
<b>333248</b>	condensed and evaporated milk machinery, manufacturing	<b>413190</b>	confectionery merchant wholesalers
<b>311515</b>	condensed, evaporated or powdered whey, manufacturing	<b>445292</b>	confectionery stores, retail
<b>332410</b>	condenser boxes, metal, manufacturing	<b>311340</b>	confectionery, non-chocolate, manufacturing
<b>335990</b>	condensers for motors and generators, manufacturing	<b>419120</b>	confectionery, wholesale agents and brokers
<b>334410</b>	condensers, electronic, manufacturing	<b>561920</b>	conference organizer
<b>417910</b>	condensing units, refrigeration merchant wholesalers	<b>322299</b>	confetti, made from purchased paper
<b>522220</b>	conditional sales finance companies	<b>212326</b>	conglomerate mine or quarry
<b>813990</b>	condominium (condo) owners' associations	<b>336310</b>	connecting rods, automotive and truck gasoline engine, manufacturing
<b>531310</b>	condominium management (except by condo owners)	<b>335930</b>	connectors and terminals for electrical devices, manufacturing
<b>236110</b>	condominiums, construction, by operative builders	<b>334410</b>	connectors, electronic (e.g., coaxial, cylindrical, printed circuit, rack, panel), manufacturing
<b>236110</b>	condominiums, construction	<b>813310</b>	conservation advocacy groups
<b>236110</b>	condominiums, multifamily, construction, by general contractors	<b>911910</b>	conservation and stabilization agencies, federal government
<b>236110</b>	condominiums, single-family, construction by general contractors	<b>712190</b>	conservation areas
<b>813910</b>	conducting research on new goods and services, publishing newsletters, developing market statistics, or sponsoring quality and certification standards	<b>911910</b>	conservation authority, federal government
<b>541360</b>	conducting surveys for engineering purposes	<b>712190</b>	conservation district
<b>335930</b>	conductor connectors, solderless connectors, sleeves, or soldering lugs, manufacturing	<b>712130</b>	conservatories, botanical
<b>711512</b>	conductors, orchestra, independent	<b>711511</b>	conservators (i.e., art restorer), independent
		<b>711511</b>	conservators operating on own account and independent photojournalists
		<b>611610</b>	conservatory of music (except university degree-granting)
		<b>611310</b>	conservatory of music, degree-granting

<b>459510</b>	consignment, used merchandise	<b>237990</b>	construction management, dams
<b>337127</b>	console panels, wood, manufacturing	<b>236210</b>	construction management, industrial buildings
<b>337123</b>	console tables, wood, manufacturing	<b>237990</b>	construction management, marine structures
<b>911910</b>	consolidated revenue funds management, federal	<b>237990</b>	construction management, mass transit
<b>335311</b>	constant current transformers (street lighting), manufacturing	<b>236110</b>	construction management, multifamily buildings
<b>336350</b>	constant velocity joints, automotive, truck and bus, manufacturing	<b>236110</b>	construction management, new residential operative builders
<b>813940</b>	constituency associations, political party	<b>237120</b>	construction management, oil and gas pipelines and related structures
<b>325520</b>	construction adhesives (except asphalt, gypsum-based), manufacturing	<b>237120</b>	construction management, oil and gas pipelines
<b>419120</b>	construction and forestry machinery and equipment, wholesale agents and brokers	<b>237990</b>	construction management, outdoor recreation facilities
<b>419110</b>	construction and forestry machinery, equipment and supplies, business-to-business (B2B) electronic markets, wholesale	<b>237130</b>	construction management, power and communication lines and related structures
<b>813910</b>	construction association	<b>236110</b>	construction management, single-family buildings
<b>238350</b>	construction carpenter, finishing	<b>237990</b>	construction management, tunnels
<b>417210</b>	construction cranes merchant wholesalers	<b>237110</b>	construction management, water and sewer lines and related structures
<b>417210</b>	construction crawler tractors merchant wholesalers	<b>237110</b>	construction management, water and sewer lines
<b>238990</b>	construction elevator, erection and dismantling	<b>236210</b>	construction of selected additional structures, whose production processes are similar to those for industrial buildings
<b>541330</b>	construction engineering services	<b>237120</b>	construction of structures (also buildings) that are integral parts of oil and gas networks
<b>238910</b>	construction equipment (except cranes) rental with operator	<b>237130</b>	construction of structures (also buildings) that are integral parts of power and communication networks
<b>611510</b>	construction equipment operation schools	<b>237110</b>	construction of structures (also buildings) that are integral parts of water and sewer networks
<b>532410</b>	construction equipment, heavy, rental and leasing (without operator)	<b>322230</b>	construction paper, school and art, made from purchased paper
<b>532410</b>	construction forms rental	<b>322121</b>	construction paper, school and art, made in paper mills
<b>417210</b>	construction machinery (e.g., crushing, pulverizing and screening machinery) merchant wholesalers	<b>561990</b>	construction permit issuing office, on contract
<b>417210</b>	construction machinery and equipment merchant wholesalers	<b>237990</b>	construction projects involving water resources, development of marine facilities, and open space recreational construction projects
<b>811310</b>	construction machinery and equipment, repair	<b>484222</b>	construction rubble, hauling, local
<b>333120</b>	construction machinery manufacturing		
<b>333120</b>	construction machinery, including trailer mounted concrete pumps, manufacturing		
<b>333120</b>	construction machinery, manufacturing		
<b>532410</b>	construction machinery, rental (without operator)		
<b>236220</b>	construction management, commercial and institutional buildings		

<b>212323</b>	construction sands, crude, mining	<b>484110</b>	container trucking service, local
<b>532490</b>	construction signs rental	<b>484121</b>	container trucking service, long distance, truckload
<b>541370</b>	construction surveying services	<b>482113</b>	containerized transportation, mainline railway
<b>417210</b>	construction tractors merchant wholesalers	<b>482112</b>	containerized transportation, short-haul railway
<b>237130</b>	construction, transformer stations	<b>322130</b>	containers (e.g., boxes), made in paperboard mills
<b>911410</b>	consular service, federal government	<b>321920</b>	containers (e.g., fruit baskets, boxes), made from veneer
<b>919110</b>	consular service, foreign government in Canada	<b>332439</b>	containers (except cans), light gauge metal, manufacturing
<b>919110</b>	consulate, foreign governments in Canada	<b>327215</b>	containers for packaging, bottling and canning, made from purchased glass
<b>911410</b>	consulates	<b>327214</b>	containers packaging, bottling and canning, made in glass-making plants
<b>541619</b>	consultant for non-profit organizations	<b>322211</b>	containers, corrugated and solid fibreboard, made from purchased paper or paperboard
<b>541899</b>	consultant to advertising agencies	<b>322219</b>	containers, laminated phenolic and vulcanized fibre, made from purchased paperboard
<b>813920</b>	consultants' associations	<b>326198</b>	containers, plastics (except foam; bottles and bags), manufacturing
<b>611710</b>	consultants, education	<b>562910</b>	contaminated site, remediation
<b>541490</b>	consultants, fashion	<b>712111</b>	contemporary and fine art museums
<b>541940</b>	consulting and visiting services, veterinary	<b>711120</b>	contemporary dance companies
<b>541330</b>	consulting engineering services	<b>611430</b>	continuing education training, online, via an intermediary platform service
<b>541810</b>	consulting services, advertising and publicity agency	<b>213118</b>	contract battery operators, oil field
<b>911910</b>	consumer and corporate affairs, federal government	<b>484110</b>	contract bulk mail, truck transportation, local
<b>912910</b>	consumer and corporate affairs, provincial government	<b>484121</b>	contract bulk mail, truck transportation, long distance
<b>812990</b>	consumer buying service	<b>213117</b>	contract diamond drilling, metallic minerals
<b>541990</b>	consumer credit counselling services	<b>213119</b>	contract or fee services to anthracite coal mining, including auger mining, draining or pumping, stripping, or tunnelling
<b>449211</b>	consumer electronic equipment, retail	<b>213119</b>	contract or fee services to lignite and bituminous coal mining, including auger mining, draining or pumping, stripping or tunnelling
<b>522291</b>	consumer finance and loan companies	<b>813910</b>	contractors' associations
<b>911910</b>	consumer protection offices, federal-government	<b>237130</b>	contractors, telephone and telegraph lines
<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>325410</b>	contrast media in vivo diagnostic substances (e.g., iodine, barium), manufacturing	<b>561920</b>	convention services
<b>335311</b>	control and signalling transformers, manufacturing	<b>813110</b>	convents (except schools)
<b>335315</b>	control circuit devices, magnet and solid-state, manufacturing	<b>336611</b>	conversion and alteration of ships, the production of prefabricated ship sections and barge sections, and specialized services, when performed at the shipyard
<b>335315</b>	control circuit relays, industrial, manufacturing	<b>335312</b>	converter equipment and parts (motor-generator sets), manufacturing
<b>335315</b>	control equipment and apparatus, electric, manufacturing	<b>313310</b>	converters buying fabric in the grey and having it finished by contractors
<b>335315</b>	control panels, electric power distribution, manufacturing	<b>337121</b>	convertible sofas, manufacturing
<b>335315</b>	control panels, manufacturing	<b>336390</b>	convertible tops, for automobiles, manufacturing
<b>541370</b>	control surveying services	<b>313310</b>	converting broad woven textile fabrics (i.e., buying fabric in the grey and having it finished by contractors)
<b>332910</b>	control valves, fluid power, manufacturing	<b>811113</b>	converting gasoline engines to propane, motor vehicles
<b>334512</b>	controllers for process variables (e.g., electric, electronic, mechanical, pneumatic operation), manufacturing	<b>325190</b>	converting methane into diesel or other refined products
<b>334290</b>	controlling equipment, street light, manufacturing	<b>313310</b>	converting narrow woven textile fabrics (i.e., buying fabric in the grey and having it finished by contractors)
<b>417230</b>	controlling instruments and accessories merchant wholesalers	<b>417230</b>	conveying equipment (except farm) merchant wholesalers
<b>335315</b>	controls and control accessories, industrial, manufacturing	<b>811310</b>	conveyor belt splicing service
<b>335315</b>	controls for adjustable speed drives, manufacturing	<b>326220</b>	conveyor belts, plastics, manufacturing
<b>334512</b>	controls, revolution and timing instruments, manufacturing	<b>326220</b>	conveyor belts, rubber, manufacturing
<b>623110</b>	convalescent homes for psychiatric patients, with health care	<b>417230</b>	conveyor systems merchant wholesalers
<b>623110</b>	convalescent homes with continuous nursing care	<b>333920</b>	conveyor systems, general industrial type, manufacturing
<b>623110</b>	convalescent homes with health care	<b>333920</b>	conveyors, farm type, manufacturing
<b>622310</b>	convalescent hospitals	<b>561613</b>	convoy guard services
<b>416120</b>	convectors merchant wholesalers	<b>561990</b>	cook, self-employed
<b>445131</b>	convenience food stores, retail	<b>311614</b>	cooked meats (except poultry, small game, pet food, baby food), made from purchased meat
<b>335930</b>	convenience outlets, wiring devices, manufacturing	<b>335210</b>	cookers, electric, manufacturing
<b>611110</b>	convent schools, elementary	<b>413190</b>	cookies distribution
<b>611110</b>	convent schools, secondary	<b>413190</b>	cookies merchant wholesalers
<b>561590</b>	convention and visitors bureaus	<b>413190</b>	cooking and salad oils merchant wholesalers
<b>531120</b>	convention facilities, rental only	<b>335223</b>	cooking equipment (stoves), domestic, manufacturing (non electric)
<b>561920</b>	convention management	<b>333310</b>	cooking equipment, commercial type, manufacturing
<b>561920</b>	convention organizers	<b>311225</b>	cooking oil filtering service
<b>561920</b>	convention promoters		

<b>311221</b>	cooking oil, made by wet-milling corn	<b>332210</b>	coordinate and contour measuring machines, machinists' precision tools, manufacturing
<b>311225</b>	cooking oil, made from purchased fats and oils	<b>327120</b>	coping, wall, clay, manufacturing
<b>413190</b>	cooking oils merchant wholesalers	<b>327390</b>	copings, concrete, manufacturing
<b>611510</b>	cooking schools	<b>331529</b>	copper alloy castings (except die-castings), unfinished, manufacturing
<b>335223</b>	cooking top mountings, domestic, manufacturing (electric)	<b>331420</b>	copper alloys (e.g., brass, bronze), made from purchased metals and copper-based alloys
<b>332210</b>	cooking utensils, fabricated metal, manufacturing	<b>331410</b>	copper alloys, made in primary copper smelting and refining mills
<b>327214</b>	cooking utensils, glass and glass ceramic, made in glass-making plants	<b>416210</b>	copper and copper alloy primary forms and basic shapes merchant wholesalers
<b>327110</b>	cooking ware (e.g., china, stoneware, coarse and fine earthenware, pottery), manufacturing	<b>331420</b>	copper and copper alloy shapes (e.g., bar, ingot, rod, sheet), made from purchased metal or scrap
<b>327214</b>	cooking ware (e.g., pots, baking pans), made in glass-making plants	<b>416210</b>	copper architectural and structural metal products merchant wholesalers
<b>327215</b>	cookingware (e.g., pots, baking pans), made from purchased glass	<b>325320</b>	copper arsenate insecticides, manufacturing
<b>449129</b>	cookware, retail	<b>325130</b>	copper based pigments, manufacturing
<b>413220</b>	coolers (2.5% or greater alcohol content) merchant wholesalers	<b>325189</b>	copper chloride, manufacturing
<b>332439</b>	coolers and ice chests (except foam plastics), manufacturing	<b>325610</b>	copper cleaners, manufacturing
<b>326140</b>	coolers or ice chests, polystyrene foam, manufacturing	<b>331410</b>	copper concentrates refining
<b>333416</b>	coolers, refrigeration, manufacturing	<b>212233</b>	copper concentrates, mining
<b>336410</b>	cooling systems, aircraft engine, manufacturing	<b>331523</b>	copper die-casting foundries
<b>333416</b>	cooling towers, manufacturing	<b>331523</b>	copper die-castings, unfinished, manufacturing
<b>417230</b>	cooperage (barrels and drums) merchant wholesalers	<b>322220</b>	copper foil laminates, made from purchased foil
<b>321920</b>	cooperage products, wood, manufacturing	<b>331420</b>	copper foil, made by rolling purchased metal or scrap
<b>321920</b>	cooperage stock (e.g., heading, hoops, staves), manufacturing	<b>332999</b>	copper foil, made from purchased foil
<b>321920</b>	cooperage stock mills	<b>332113</b>	copper forgings, unfinished, made from purchased copper
<b>321920</b>	cooperage, manufacturing	<b>325189</b>	copper iodide, manufacturing
<b>531310</b>	cooperative apartment manager	<b>331420</b>	copper mechanical wire products, made in drawing mills
<b>236110</b>	cooperative apartments, construction by operative builders	<b>212233</b>	copper ore dressing and beneficiating
<b>236110</b>	cooperative apartments, construction, by general contractors	<b>418510</b>	copper ore merchant wholesalers
<b>236110</b>	cooperative apartments, construction	<b>212233</b>	copper ore milling and grinding
<b>813990</b>	cooperative owners' associations	<b>212233</b>	copper ore mining (mine)
<b>321920</b>	coopered tubs, manufacturing	<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>313220</b>	cords and braids, narrow woven, manufacturing
<b>331420</b>	copper products, made by rolling, drawing, extruding or alloying purchased metal	<b>313210</b>	corduroy fabrics, broad-woven, weaving
<b>331420</b>	copper refining, secondary (i.e., from purchased metal or scrap)	<b>418610</b>	cordwood merchant wholesalers
<b>331420</b>	copper rolling, drawing and extruding	<b>333990</b>	core baking and mould drying ovens, manufacturing
<b>238160</b>	copper roofing, installation	<b>238910</b>	core drilling and test boring for construction
<b>331410</b>	copper shapes (e.g., bar, billet, ingot, plate, sheet), made in primary copper smelting and refining mills	<b>333130</b>	core drills, underground mining type, manufacturing
<b>416210</b>	copper sheets, plates, bars, rods, pipes merchant wholesalers	<b>322219</b>	cores, fibre (i.e., fibre body, ends of any material), made from purchased paperboard
<b>331410</b>	copper smelting and primary refining	<b>322219</b>	cores, for electrical coils and transformers, made from purchased paperboard
<b>325189</b>	copper sulphate, manufacturing	<b>335311</b>	cores, magnetic, manufacturing
<b>331420</b>	copper wire products (e.g., mesh, wire cloth), made in copper wire drawing plants	<b>339990</b>	cork gaskets, packing and sealing devices, manufacturing
<b>212233</b>	copper-zinc ore mining	<b>339110</b>	cork life preservers, manufacturing
<b>561430</b>	copy centres	<b>321999</b>	cork products (except gaskets), manufacturing
<b>561430</b>	copy shops	<b>418610</b>	corks merchant wholesalers
<b>512230</b>	copyrights or acting as administrators of music copyrights on behalf of copyright owners	<b>321999</b>	corks, bottle, manufacturing
<b>335930</b>	cord connectors, electric, manufacturing	<b>111150</b>	corn (except sweet corn) farming, field and seed production
<b>314990</b>	cord for reinforcing rubber tires, industrial belting and fuel cells, manufacturing	<b>413190</b>	corn chips and related corn snacks merchant wholesalers
<b>335990</b>	cord sets, electric, manufacturing	<b>311340</b>	corn confections (e.g., popcorn balls, candy-coated popcorn products), manufacturing
<b>331420</b>	cord sets, flexible, insulated, made in copper wire drawing plants	<b>321992</b>	corn cribs, prefabricated, wood, manufacturing
<b>331490</b>	cord sets, flexible, made in non-ferrous (except aluminum, copper) wire drawing plants	<b>115110</b>	corn detasseling service
<b>331317</b>	cord sets, insulated and flexible, made in aluminum wire drawing plants	<b>111150</b>	corn for fodder or silage, growing
<b>314990</b>	cord, cordage, rope and string (except wire), manufacturing	<b>111150</b>	corn for popping, growing
<b>332619</b>	cord, wire, made from purchased wire	<b>311990</b>	corn for popping, manufacturing
<b>314990</b>	cordage (except wire), manufacturing	<b>311221</b>	corn gluten feed and meal, manufacturing
<b>333248</b>	cordage and rope (except wire) machinery, manufacturing	<b>333110</b>	corn heads for combines, manufacturing
<b>417230</b>	cordage merchant wholesalers	<b>311211</b>	corn meal, for human consumption, made in flour mills
<b>333990</b>	corded (i.e., electric-powered), hand-held power tools, manufacturing	<b>311221</b>	corn oil cake and meal, manufacturing
<b>312140</b>	cordials, alcoholic, manufacturing	<b>311221</b>	corn oil mills
<b>334210</b>	cordless telephones (except cellular), manufacturing	<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>418220</b>	corrugated and solid fibre boxes merchant wholesalers
<b>333248</b>	corn popping machinery (i.e., food manufacturing type), manufacturing	<b>418220</b>	corrugated board (paperboard) merchant wholesalers
<b>333310</b>	corn popping machines, commercial type, manufacturing	<b>322211</b>	corrugated boxes, made from purchased paper or paperboard
<b>339110</b>	corn remover and bunion pads, manufacturing	<b>322130</b>	corrugated boxes, made in paperboard mills
<b>115110</b>	corn shelling service	<b>418220</b>	corrugated containers wholesale
<b>311221</b>	corn sweeteners (e.g., dextrose, fructose, glucose), made by wet-milling corn	<b>238160</b>	corrugated metal roofing, installation
<b>311221</b>	corn syrup, made by wet-milling corn	<b>322121</b>	corrugated paper or paperboard or containers made in paper mills
<b>311990</b>	corn syrups, made from purchased sweeteners	<b>322211</b>	corrugated paper, made from purchased paper or paperboard
<b>311614</b>	corned meats, made from purchased meat	<b>322130</b>	corrugated paperboard or containers made in paperboard mills
<b>445110</b>	corner grocery stores	<b>322130</b>	corrugating medium, manufacturing
<b>316990</b>	corners, luggage, leather, manufacturing	<b>331221</b>	corrugating purchased iron or steel
<b>332329</b>	cornices, sheet metal, manufacturing	<b>315250</b>	corselettes, women's, misses' and girls', cut and sewn from purchased fabric
<b>212326</b>	Cornwall stone mining	<b>315250</b>	corsets and allied garments (except surgical), women's, misses' and girls', cut and sewn from purchased fabric
<b>522112</b>	corporate and institutional banking services	<b>414110</b>	corsets merchant wholesalers
<b>551114</b>	corporate functions such as communications, tax planning, legal services, marketing, finance, human resources and information technology services	<b>458119</b>	corsets, retail
<b>541110</b>	corporate law, offices	<b>325410</b>	cortisone, uncompounded, manufacturing
<b>541430</b>	corporate logo consulting services	<b>212398</b>	corundum mining
<b>551114</b>	corporate offices	<b>316990</b>	cosmetic bags (except metal), manufacturing
<b>541611</b>	corporation organizers	<b>325620</b>	cosmetic creams, lotions and oils, manufacturing
<b>561612</b>	corps of commissionaires	<b>561910</b>	cosmetic kits, assembling and packaging
<b>492210</b>	corpse, pick-up and delivery service	<b>414520</b>	cosmetics merchant wholesalers
<b>115210</b>	corral and feedlot cleaning, service	<b>812115</b>	cosmetology shops or salons
<b>561990</b>	correct time service	<b>541490</b>	costume design services (except independent designers)
<b>912120</b>	correction centres, provincial	<b>711512</b>	costume designers, theatrical, independent
<b>325999</b>	correction fluids (i.e., typewriter), manufacturing	<b>339910</b>	costume jewellery (except precious metal and precious or semiprecious stones), manufacturing
<b>912120</b>	correctional school, provincial government	<b>339910</b>	costume jewellery (including imitation stones and pearls), manufacturing
<b>911220</b>	correctional services, federal government	<b>414410</b>	costume jewellery merchant wholesalers
<b>459410</b>	correspondence paper, retail	<b>458115</b>	costume jewellery, retail
<b>611510</b>	correspondence school (except elementary and secondary levels)	<b>339910</b>	costume novelties, manufacturing
<b>237120</b>	corrosion protection of underground pipelines and oil storage tanks		
<b>322211</b>	corrugated and solid fibre box manufacturing		



<b>315250</b>	costumes (e.g., masquerade, theatrical, Halloween), cut and sewn from purchased fabric	<b>334512</b>	count rate meters, nuclear radiation, manufacturing
<b>458119</b>	costumes and accessories (e.g., dancewear, theatrical, masquerade), retail	<b>337215</b>	counter display cases (except refrigerated), manufacturing
<b>337910</b>	cot springs, assembled, manufacturing	<b>416390</b>	counter tops and kitchen cabinets merchant wholesalers
<b>337126</b>	cots, household, metal, manufacturing	<b>326198</b>	counter tops, plastics (at construction site), manufacturing
<b>337123</b>	cots, household, wood, manufacturing	<b>238350</b>	counter tops, residential type, installation
<b>311511</b>	cottage cheese, manufacturing	<b>327990</b>	counter tops, stone, manufacturing
<b>236110</b>	cottage construction, by operative builders	<b>337110</b>	counter tops, wood, manufacturing
<b>236110</b>	cottages construction	<b>332210</b>	counterbores and countersinking bits, woodworking, manufacturing
<b>321992</b>	cottages, prefabricated, wood frame, manufacturing	<b>417230</b>	counterbores merchant wholesalers
<b>332720</b>	cotter pins, metal, manufacturing	<b>333519</b>	counterbores, metalworking, manufacturing
<b>339110</b>	cotton and cotton balls, absorbent and sterilized, manufacturing	<b>334511</b>	countermeasure sets (e.g., active countermeasures, jamming equipment), manufacturing
<b>333110</b>	cotton balers and presses, manufacturing	<b>334512</b>	counters (e.g., electrical, electronic, mechanical), totalizing, manufacturing
<b>314990</b>	cotton batting (except nonwoven batting), manufacturing	<b>316990</b>	counters and uppers (i.e., shoe cut stock), leather, manufacturing
<b>419120</b>	cotton brokers, wholesale	<b>337215</b>	counters, hotel, motel, restaurant, store and office, manufacturing
<b>313210</b>	cotton fabrics, broad-woven, weaving	<b>333519</b>	countersinks (i.e., machine tool accessory), manufacturing
<b>111920</b>	cotton farming	<b>417230</b>	countersinks merchant wholesalers
<b>337910</b>	cotton felt mattress, manufacturing	<b>334512</b>	counting devices, manufacturing
<b>322121</b>	cotton fibre paper stock, manufacturing	<b>722410</b>	country and western entertainment cabaret
<b>333110</b>	cotton ginning machinery, manufacturing	<b>493130</b>	country elevator service (storage only)
<b>115110</b>	cotton ginning	<b>711130</b>	country music artists, independent
<b>333110</b>	cotton picker and stripper harvesting machinery, manufacturing	<b>711130</b>	country music groups
<b>414130</b>	cotton yarns merchant wholesalers	<b>912110</b>	county courts
<b>313110</b>	cotton-type fibre spun yarns made from purchased fibre	<b>333619</b>	couplings and sheaves, mechanical power transmission, manufacturing
<b>313110</b>	cotton-type fibre yarns made from purchased yarn	<b>541860</b>	coupon and sample packages, development of
<b>311340</b>	cough drops or lozenges (except medicated), manufacturing	<b>541870</b>	coupon direct distribution services
<b>334512</b>	coulometric analyzers, industrial process type, manufacturing	<b>561990</b>	coupon redemption service (clearinghouses)
<b>334512</b>	coulometric analyzers, laboratory type, manufacturing	<b>492110</b>	courier establishments of the Post Office
<b>325190</b>	coumarin, manufacturing	<b>492110</b>	courier operation (separate establishment) of post office
<b>325210</b>	coumarone-indene resins, manufacturing	<b>492110</b>	courier service
<b>919110</b>	council for mutual economic assistance		
<b>911910</b>	councils of economic advisers		
<b>541110</b>	counsellors at law, private practice		

<b>492110</b>	courier services (air)	<b>325999</b>	crankcase additive preparations, manufacturing
<b>911210</b>	court of appeal, federal government	<b>336310</b>	crankshaft assemblies, automotive and truck gasoline engine, manufacturing
<b>912110</b>	court of law, provincial government	<b>333519</b>	crankshaft grinding machines, manufacturing
<b>611410</b>	court reporting schools	<b>336310</b>	crankshafts and camshafts, re-grinding on a factory basis
<b>561490</b>	court reporting services	<b>332113</b>	crankshafts, forged, unfinished, made from purchased iron or steel
<b>912110</b>	courts, civil law, provincial government	<b>493110</b>	crated used goods storage
<b>912110</b>	courts, criminal law, provincial government	<b>417230</b>	crates or boxes (except paper) merchant wholesalers
<b>315250</b>	coveralls, work, men's and boys', cut and sewn from purchased fabric	<b>488990</b>	crating and packing goods for shipping
<b>315250</b>	coveralls, work, women's, misses' and girls', cut and sewn from purchased fabric	<b>238910</b>	crawler work, rental with operator
<b>314910</b>	covers (e.g., boat, car, swimming pool, truck), made from purchased fabrics	<b>325190</b>	cream of tartar, manufacturing
<b>332319</b>	covers, annealing, fabricated metal plate, manufacturing	<b>333248</b>	cream separators (except farm type), manufacturing
<b>332329</b>	cowls, sheet metal, manufacturing	<b>417230</b>	cream separators (except farm) merchant wholesalers
<b>111219</b>	cowpea (except dry) farming, filed and seed production	<b>333110</b>	cream separators, farm type, manufacturing
<b>611690</b>	CPR (cardiac pulmonary resuscitation) training and certification	<b>411190</b>	cream stations merchant wholesalers
<b>114113</b>	crab, crayfish and lobster, catching of	<b>311515</b>	cream, dried and powdered, manufacturing
<b>333248</b>	cracker making machinery, manufacturing	<b>311511</b>	cream, manufacturing
<b>311821</b>	cracker meal and crumbs, manufacturing	<b>414520</b>	creams and lotions, beauty aids merchant wholesalers
<b>311919</b>	cracker sandwiches made from purchased crackers	<b>313310</b>	crease-resistant finishing of fabrics, for the trade
<b>413190</b>	crackers merchant wholesalers	<b>711511</b>	creation of ice sculpture
<b>311821</b>	crackers, cookies and biscuits (e.g., graham, saltine, soda), manufacturing	<b>522299</b>	credit agencies, other
<b>333519</b>	cradle assemblies machinery (i.e., wire making equipment), manufacturing	<b>323119</b>	credit and identification card imprinting, embossing and encoding
<b>337123</b>	cradles, wood, manufacturing	<b>326198</b>	credit and identification card stock, plastics, manufacturing
<b>339930</b>	craft and hobby kits and sets, manufacturing	<b>561450</b>	credit bureaus and agencies
<b>561920</b>	craft fair arrangement	<b>541899</b>	credit card application promotion, service
<b>459120</b>	craft kits and supplies, retail	<b>522210</b>	credit card issuing, company
<b>414460</b>	craft kits merchant wholesalers	<b>812990</b>	credit card notification services (i.e., lost or stolen credit card)
<b>459120</b>	craft retailers	<b>522329</b>	credit card processing services
<b>111330</b>	cranberries (partridge berries), growing or bogs	<b>524129</b>	credit card protection service
<b>335315</b>	crane and hoist controls (including metal mill), manufacturing	<b>524129</b>	credit insurance
<b>532410</b>	crane rental and leasing (without operator)	<b>561450</b>	credit investigation services
<b>238990</b>	crane rental with operator	<b>561450</b>	credit rating services
<b>333120</b>	cranes, construction type, manufacturing		
<b>333920</b>	cranes, overhead travelling, manufacturing		

<b>541990</b>	credit repair services	<b>333110</b>	crop driers, farm type, manufacturing
<b>524129</b>	credit union stabilization funds	<b>115110</b>	crop dusting and spraying service, with or without fertilizing
<b>522321</b>	credit unions, central, regional or league (central clearing house services)	<b>111999</b>	crop farms, general
<b>522130</b>	credit unions, local	<b>115110</b>	crop gathering service
<b>522130</b>	credit unions	<b>115110</b>	crop harvesting service
<b>339920</b>	creels, fish, manufacturing	<b>524129</b>	crop insurance
<b>333990</b>	cremating ovens, manufacturing	<b>115110</b>	crop planting or seeding services
<b>812220</b>	crematoria (e.g., human, pet)	<b>417110</b>	crop preparation machinery (e.g., cleaning, drying, conditioning) merchant wholesalers
<b>325190</b>	creosote, made by distillation of coal tar	<b>115110</b>	crop, orchard and vineyard cultivation services
<b>325190</b>	creosote, made by distillation of wood tar	<b>111999</b>	crops, hay and grain farming
<b>321114</b>	creosoting of wood	<b>316990</b>	crops, riding, manufacturing
<b>313210</b>	crêpe fabrics, broad-woven, weaving	<b>339920</b>	croquet sets, manufacturing
<b>322299</b>	crepe paper, made from purchased paper	<b>113311</b>	crosties, hewn, producing
<b>325210</b>	cresol resins, manufacturing	<b>513120</b>	crossword puzzle publishing
<b>325210</b>	cresol-furfural resins, manufacturing	<b>311990</b>	croutons and bread crumbs (except made in bakeries), manufacturing
<b>325190</b>	cresols, made by distillation of coal tar	<b>311814</b>	croutons and bread crumbs, made in commercial bakeries
<b>314990</b>	crests, textile (including badges), manufacturing	<b>523990</b>	crowdfunding, start-up donation or investment
<b>325190</b>	creylic acids, made from refined petroleum or natural gas	<b>332118</b>	crowns (e.g., bottle, can), metal, stamping
<b>237990</b>	cribbing (shore protection) and seawalls (wave protection), construction	<b>327120</b>	crucibles, fire clay, manufacturing
<b>337126</b>	cribs, metal, manufacturing	<b>327120</b>	crucibles, graphite, magnesite, chrome, silica or other nonclay materials, manufacturing
<b>337123</b>	cribs, wood, manufacturing	<b>339910</b>	crucibles, platinum, manufacturing
<b>713991</b>	cricket clubs	<b>311221</b>	crude and refined vegetable oils made by wet milling
<b>339920</b>	cricket equipment, manufacturing	<b>311221</b>	crude corn oil, manufacturing
<b>562910</b>	crime scene clean-up service	<b>418510</b>	crude non-metallic minerals and concentrates (except petroleum) merchant wholesalers
<b>913190</b>	crime stoppers program	<b>211142</b>	crude oil (tar or bituminous sands) extracting, by mining
<b>911910</b>	criminal justice statistics centres, federal government	<b>211141</b>	crude oil (tar or bituminous sands), in-situ, extracting
<b>912910</b>	criminal justice statistics centres, provincial	<b>412110</b>	crude oil merchant wholesalers
<b>541110</b>	criminal law, offices	<b>486110</b>	crude oil pipeline service
<b>561611</b>	criminal record checks and searches	<b>211110</b>	crude oil, conventional extraction
<b>624190</b>	crisis intervention centres	<b>211110</b>	crude oil, conventional, secondary and waterflood recovering
<b>314990</b>	crochet ware, made from purchased materials	<b>324110</b>	crude oil, refining
<b>212394</b>	crocidolite, milled fibre, mining	<b>211110</b>	crude oil, upgrading (heavy crude to crude)
<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>412110</b>	crude petroleum merchant wholesalers	<b>911910</b>	cultural and arts development support program administration, federal government
<b>418990</b>	crude rubber merchant wholesalers	<b>913910</b>	cultural and arts development support program administration, local government
<b>336320</b>	cruise control mechanisms, electronic, automotive, truck and bus, manufacturing	<b>912910</b>	cultural and arts development support program administration, provincial government
<b>561590</b>	cruise ship ticket offices	<b>326191</b>	cultured marble plumbing fixtures, manufacturing
<b>416390</b>	crushed or broken stone merchant wholesalers	<b>326198</b>	cultured marble products (except plumbing fixtures), manufacturing
<b>333120</b>	crushing machinery, portable, manufacturing	<b>326198</b>	cultured stone products (except plumbing fixtures), manufacturing
<b>333130</b>	crushing machinery, stationary, manufacturing	<b>327330</b>	culvert pipe, concrete, manufacturing
<b>413140</b>	crustaceans and molluscs merchant wholesalers	<b>332319</b>	culverts, fabricated metal plate, manufacturing
<b>339110</b>	crutches and walkers (except baby), manufacturing	<b>237310</b>	culverts, highway, road and street, construction
<b>339110</b>	crutches, manufacturing	<b>332329</b>	culverts, sheet metal, manufacturing
<b>332420</b>	cryogenic tanks, manufacturing	<b>325110</b>	cumene, made from refined petroleum or natural gas liquids
<b>332810</b>	cryogenic treating metals for the trade	<b>324110</b>	cumene, made in petroleum refineries
<b>212398</b>	cryolite mining	<b>315990</b>	cummerbunds, made from purchased fabric
<b>518210</b>	cryptocurrency mining	<b>332319</b>	cupolas, fabricated metal plate, manufacturing
<b>449129</b>	crystal and stemware, retail	<b>325220</b>	cuprammonium rayon (cupro) filaments, manufacturing
<b>334410</b>	crystals and crystal assemblies, electronic, manufacturing	<b>212233</b>	cuprite mining
<b>335315</b>	cubicles (i.e., electric switchboard equipment), manufacturing	<b>326198</b>	cups, plastics (except foam), manufacturing
<b>111219</b>	cucumber farming (except under cover), field, bedding plant and seed production	<b>327990</b>	curbing, granite and stone, manufacturing
<b>339910</b>	cuff-links and studs (except precious metal and gems), manufacturing	<b>237310</b>	curbs and gutters, concrete, for residential and commercial paved areas, construction
<b>332999</b>	cuffs, leg, iron, manufacturing	<b>237310</b>	curbs and street gutters, highway, road and street, construction
<b>561990</b>	culinary professional (i. e., preparation of food for photography, video or film)	<b>311515</b>	curds, cheese, manufacturing
<b>212114</b>	culm bank recovery, anthracite (except on a contract basis)	<b>413140</b>	cured fish merchant wholesalers
<b>213119</b>	culm bank recovery, bituminous coal, anthracite, and lignite on a contract basis	<b>413160</b>	cured meat (except canned) merchant wholesalers
<b>315250</b>	culottes, girls', cut and sewn from purchased fabric	<b>311614</b>	cured meats (e.g., brined, dried, salted), made from purchased meat
<b>315250</b>	culottes, women's and misses', cut and sewn from purchased fabric	<b>413310</b>	cured or processed tobacco merchant wholesalers
<b>417110</b>	cultivating machinery and equipment merchant wholesalers	<b>333110</b>	curers, tobacco, manufacturing
<b>333110</b>	cultivators, farm type, manufacturing	<b>459420</b>	curio shops, retail
<b>333110</b>	cultivators, powered, lawn and garden type, manufacturing		

<b>418990</b>	curios merchant wholesalers	<b>541514</b>	custom application software programming services (except video games)
<b>713991</b>	curling clubs	<b>311616</b>	custom beef slaughtering
<b>339920</b>	curling equipment, manufacturing	<b>236210</b>	custom builders, industrial buildings, construction
<b>561990</b>	curling ice maker on contract	<b>236110</b>	custom builders, multifamily buildings, by general contractors
<b>335210</b>	curling or waffle irons, electric, manufacturing	<b>236110</b>	custom builders, single-family houses, by general contractors
<b>713992</b>	curling rinks	<b>236110</b>	custom builders, single-family houses, general contractors
<b>414470</b>	curling supplies merchant wholesalers	<b>332710</b>	custom chemical milling in machine shops
<b>333310</b>	currency counting machinery, manufacturing	<b>325991</b>	custom compounding (i.e., blending and mixing) of purchased plastics resins
<b>335990</b>	current collector wheels, for trolley rigging, manufacturing	<b>541514</b>	custom computer programming services
<b>335311</b>	current limiting reactors, electrical, manufacturing	<b>416210</b>	custom cutting and bending of metal
<b>334512</b>	current measuring equipment, manufacturing	<b>541515</b>	custom design of video games to meet the needs of specific users
<b>335930</b>	current taps, attachment plug and screw shell types, manufacturing	<b>541515</b>	custom designing video games
<b>611710</b>	curriculum development, educational	<b>449122</b>	custom draperies (made to specifications), retail
<b>414330</b>	curtain and drapery decorative accessories merchant wholesalers	<b>115110</b>	custom farming (planting and cultivating), contract services
<b>337920</b>	curtain and drapery rods, poles and hardware fixtures (except wooden), manufacturing	<b>449123</b>	custom framing, mounting, and laminating pictures, retail
<b>337920</b>	curtain and drapery rods, poles and hardware fixtures, wooden, manufacturing	<b>311617</b>	custom hog slaughtering
<b>812320</b>	curtain cleaning and repair	<b>458310</b>	custom jewellery, retail
<b>321999</b>	curtain stretchers, wood, manufacturing	<b>113312</b>	custom logging, contractor
<b>238190</b>	curtain wall (except glass and precast concrete) installation, contractors	<b>337123</b>	custom made household wooden chairs
<b>238150</b>	curtain wall, glass, installation	<b>458210</b>	custom made orthopaedic shoes, retail
<b>332329</b>	curtain wall, manufacturing	<b>416320</b>	custom millwork and woodwork merchant wholesalers
<b>238120</b>	curtain wall, precast concrete, installation	<b>449123</b>	custom picture frame, retail
<b>459510</b>	curtains and draperies, household, used, retail	<b>449123</b>	custom picture framing shops
<b>314120</b>	curtains and draperies, window, made from purchased fabrics	<b>458119</b>	custom printed t-shirt shops
<b>414330</b>	curtains merchant wholesalers	<b>333519</b>	custom roll forming machines, metalworking, manufacturing
<b>313240</b>	curtains, made in lace mills	<b>332118</b>	custom roll forming of metal products
<b>314120</b>	cushions (except spring), made from purchased fabrics	<b>321111</b>	custom sawmills
<b>414330</b>	cushions and pillows merchant wholesalers	<b>311619</b>	custom slaughtering (except beef, pork, poultry and small game)
<b>912120</b>	custodial institutions (delinquents)	<b>541514</b>	custom software developers
<b>561722</b>	custodial services	<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>213118</b>	cutting casings, tubes and rods, oil field
<b>561420</b>	customer service call centers	<b>113311</b>	cutting cordwood, in the forest
<b>541619</b>	customer services management consulting services	<b>332210</b>	cutting dies (e.g., leather, paper, textile), manufacturing
<b>519290</b>	customized research, information on a contract or fee basis	<b>332210</b>	cutting dies (except metal cutting), manufacturing
<b>811121</b>	customizing automobiles, trucks or vans	<b>333519</b>	cutting dies, metalworking, manufacturing
<b>488519</b>	customs brokers	<b>315210</b>	cutting fabric owned by others for women's, misses and girls' clothing
<b>911910</b>	customs bureaus	<b>333519</b>	cutting machines, metalworking, manufacturing
<b>488519</b>	customs clearance of freight	<b>238910</b>	cutting of rights-of-way contractor
<b>541619</b>	customs consulting services	<b>325999</b>	cutting oils, synthetic, manufacturing
<b>911910</b>	customs tariff, federal government	<b>321114</b>	cutting to size and treating poles, pilings, posts and similar roundwood products
<b>315210</b>	cut and sew contractors, artificial fur coats	<b>327215</b>	cutting, etching, painting or polishing purchased glass
<b>413150</b>	cut fruits and vegetables merchant wholesalers	<b>339910</b>	cutting, polishing and setting diamonds and precious stones
<b>411130</b>	cut or fresh flowers and potted plants merchant wholesalers	<b>325189</b>	cyanides, manufacturing
<b>321919</b>	cut stock, manufacturing	<b>212326</b>	cyanite mining
<b>327990</b>	cut stone bases (e.g., desk sets, pedestals, lamps, plaques, similar small articles), manufacturing	<b>324110</b>	cyclic aromatic hydrocarbons, made in petroleum refineries
<b>418210</b>	cut to size gift wrapping paper merchant wholesalers	<b>418410</b>	cyclic crudes and intermediates merchant wholesalers
<b>418210</b>	cut to size or packaged writing and printing paper merchant wholesalers	<b>325190</b>	cyclic crudes, made by distillation of coal tar
<b>811490</b>	cutlery sharpening (without retail sales of new equipment)	<b>711215</b>	cyclists, independent
<b>333519</b>	cutoff machines, metalworking, manufacturing	<b>325210</b>	cyclo rubber, synthetic, manufacturing
<b>335315</b>	cutouts and fuses (except residential type), manufacturing	<b>325190</b>	cyclohexane, manufacturing
<b>335930</b>	cutouts and fuses, electric wiring devices, residential type, manufacturing	<b>332319</b>	cyclones, industrial, fabricated metal plate, manufacturing
<b>333130</b>	cutters, coal, manufacturing	<b>325190</b>	cyclopentane, made from refined petroleum or natural gas
<b>332210</b>	cutters, glass, manufacturing	<b>325410</b>	cyclopropane medicinal preparations, manufacturing
<b>333519</b>	cutters, metal milling, manufacturing	<b>325190</b>	cyclopropane, made from refined petroleum or natural gas
<b>413160</b>	cutting and packing of purchased carcasses (except boxed meat cut on an assembly line basis), merchant wholesalers	<b>325190</b>	cycloterpenes, manufacturing
<b>561990</b>	cutting and shaping purchased foam	<b>333519</b>	cylinder boring machines, manufacturing
<b>113312</b>	cutting and transporting timber on a fee or contract basis	<b>336310</b>	cylinder heads, automotive and truck gasoline engine, manufacturing
<b>113311</b>	cutting and transporting timber on an own-account basis	<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>237990</b>	dam construction
<b>336340</b>	cylinders, master brake, new and rebuilt, manufacturing	<b>332319</b>	dam gates, metal plate, manufacturing
<b>332420</b>	cylinders, pressure, manufacturing	<b>911910</b>	damage or accident claims (non-commercial), federal
<b>334410</b>	cylindrical connectors, electronic, manufacturing	<b>313210</b>	damask fabrics, broad-woven, weaving
<b>325190</b>	cymene, manufacturing	<b>334512</b>	damper operators (e.g., electric, pneumatic, thermostatic), manufacturing
<b>325410</b>	cytology and histology in vitro diagnostic substances, manufacturing	<b>332329</b>	dampers, sheet metal, manufacturing
		<b>238390</b>	dampproofing contractors
		<b>711130</b>	dance bands
<b>D</b>		<b>711120</b>	dance companies that operate their own facilities, primarily for the staging of their own production
		<b>711311</b>	dance festival promoters, with facilities
<b>621210</b>	D.M.D. (doctor of medical dentistry)	<b>711322</b>	dance festival promoters, without facilities
<b>413120</b>	dairy and creamery products (e.g., fluid milk and cream), processed (except canned), merchant wholesalers	<b>531120</b>	dance hall rental or leasing
<b>112991</b>	dairy and hog farm	<b>611610</b>	dance instruction
<b>413120</b>	dairy and milk products (e.g., butter, cheese, yogurt) merchant wholesalers	<b>611610</b>	dance studios and schools
<b>722512</b>	dairy bars-retail	<b>711120</b>	dance theatres
<b>112120</b>	dairy cattle (cows) farming and milk production	<b>711120</b>	dance troupes
<b>112120</b>	dairy cattle and milk production	<b>711512</b>	dancers, independent
<b>411110</b>	dairy cattle merchant wholesalers	<b>414430</b>	dark room and developing apparatus merchant wholesalers
<b>112991</b>	dairy cattle, beef cattle and swine raising	<b>313110</b>	darning or embroidery thread (e.g., cotton, man-made fibres, silk, wool), manufacturing
<b>417110</b>	dairy farm machinery and equipment merchant wholesalers	<b>332999</b>	dart guns (except toy), manufacturing
<b>112110</b>	dairy heifer replacement production	<b>711215</b>	dart players, independent
<b>541690</b>	dairy herd consulting services	<b>339930</b>	darts and dart games, manufacturing
<b>115210</b>	dairy herd improvement associations	<b>713991</b>	darts clubs
<b>413120</b>	dairy or milk depots merchant wholesalers	<b>334210</b>	data communications equipment (e.g., bridges, gateways, routers), manufacturing
<b>484229</b>	dairy products delivery to store, local	<b>518210</b>	data entry services
<b>417230</b>	dairy products manufacturing machinery merchant wholesalers	<b>334512</b>	data loggers, industrial process type, manufacturing
<b>445298</b>	dairy products stores, retail	<b>541514</b>	data processing facilities management services
<b>445298</b>	dairy products, house-to-house, retail	<b>611420</b>	data processing schools
<b>419110</b>	dairy products, processed (except canned), business-to-business (B2B) electronic markets, wholesale	<b>518210</b>	data processing services
<b>419120</b>	dairy products, wholesale agents and brokers	<b>111330</b>	date and fig orchards or farms
<b>417230</b>	dairy supplies merchant wholesalers	<b>339940</b>	date stamps, hand operated, manufacturing
<b>112991</b>	dairy, beef, pork farming	<b>311340</b>	dates, sugared and stuffed, manufacturing
<b>311511</b>	dairy, fluid milk	<b>334512</b>	dating devices and machines (except rubber stamps), manufacturing

<b>812990</b>	dating service	<b>314990</b>	decorative stitching on clothing owned by others
<b>333920</b>	davits, manufacturing	<b>314990</b>	decorative stitching on textile articles (except clothing), for the trade
<b>624120</b>	day care centres, adult and persons with disabilities	<b>416340</b>	decorative wall covering, wallpaper, merchant wholesalers
<b>713999</b>	day or summer camps, without overnight stay	<b>414390</b>	decorative window accessories merchant wholesalers
<b>325320</b>	DDT (dichlorodiphenyltrichloroethane) insecticides, manufacturing	<b>459420</b>	découpage, handicraft, retail
<b>332510</b>	dead bolts, manufacturing	<b>339920</b>	decoys, duck and other game birds, manufacturing
<b>562110</b>	dead stock removal services	<b>221122</b>	dedicated generating stations
<b>441110</b>	dealers of new automobiles, retail	<b>333310</b>	deep fat fryers, commercial type, manufacturing
<b>523910</b>	dealing (i.e., minerals, oil or gas royalties or leases, mortgages, tax certificates)	<b>483115</b>	deep sea foreign transportation, freight
<b>484222</b>	debris removal, local carting only	<b>483115</b>	deep sea foreign transportation, passengers
<b>541990</b>	debt counsellor	<b>483116</b>	deep sea, coastal and Great Lakes water transportation by ferries
<b>912910</b>	debt management, provincial administration	<b>483115</b>	deep water transportation of freight (except by ferries)
<b>333519</b>	deburring machines, metalworking, manufacturing	<b>483115</b>	deep water transportation of passengers (except by ferries)
<b>334512</b>	decade boxes (i.e., capacitance, inductance, resistance), manufacturing	<b>237110</b>	deep wells, water
<b>325190</b>	decahydronaphthalene, manufacturing	<b>911110</b>	defence research board, federal government
<b>327110</b>	decalcomania on china and glass, for the trade	<b>911110</b>	defence services, federal government
<b>339990</b>	decalcomania work (except on china or glass), for the trade	<b>541690</b>	defense consulting services
<b>238350</b>	deck construction, wooden	<b>334512</b>	defibrillators, manufacturing
<b>323120</b>	deckling printed products (e.g., books, playing cards), for the trade	<b>325313</b>	defluorinated phosphates, manufacturing
<b>238190</b>	decks and grates, metal, installation (except roof)	<b>325999</b>	defoamers and anti-foaming agents, manufacturing
<b>327215</b>	decorated glassware, made from purchased glass	<b>325320</b>	defoliant, manufacturing
<b>327110</b>	decorating china (e.g., encrusting gold, silver, or other metal on china), for the trade	<b>336320</b>	defrosters, permanent, motor vehicle, manufacturing
<b>541410</b>	decoration services for special events	<b>333248</b>	degreasing equipment, manufacturing
<b>449129</b>	decorations (household), retail	<b>325999</b>	degreasing preparations for machinery parts, manufacturing
<b>459420</b>	decorations, seasonal and holiday, retail	<b>325610</b>	degreasing preparations, household type, manufacturing
<b>335130</b>	decorative area lighting fixtures (except residential), manufacturing	<b>313310</b>	degreasing wool
<b>335130</b>	decorative fireplace logs and light units, electric, manufacturing	<b>611310</b>	degree-granting institutions
<b>327214</b>	decorative glassware, made in glass-making plants	<b>333416</b>	dehumidifiers (except portable), manufacturing
<b>238190</b>	decorative iron and steel work, installation	<b>311515</b>	dehydrated milk, manufacturing



<b>311990</b>	dehydrated potatoes, packaged with other ingredients, manufacturing	<b>417930</b>	dental and medical laboratory equipment merchant wholesalers
<b>311420</b>	dehydrating (except sun drying) fruits and vegetables (e.g., dates, olives, prunes, raisins)	<b>414520</b>	dental care preparations merchant wholesalers
<b>336410</b>	de-icing equipment, aircraft, manufacturing	<b>339110</b>	dental equipment and instruments (e.g., sterilizers, pliers, forceps, drills, burs), manufacturing
<b>325999</b>	de-icing preparations, manufacturing	<b>417930</b>	dental equipment and supplies merchant wholesalers
<b>322112</b>	de-inking plants	<b>813920</b>	dental examining board (national)
<b>322112</b>	de-inking recovered paper	<b>325620</b>	dental floss, manufacturing
<b>445240</b>	delicatessens primarily engaged in retailing fresh meat	<b>339110</b>	dental furniture (e.g., chairs, cabinets), manufacturing
<b>492210</b>	delivering food for a restaurant	<b>912910</b>	dental health programs (except insurance), provincial administration
<b>492210</b>	delivering letters and documents, such as legal documents, often by bicycle or on foot	<b>621210</b>	dental health services, general practice
<b>492210</b>	delivering small parcels, such as take-out restaurant meals, alcoholic beverages and groceries, on a fee basis, usually by small truck or van	<b>621210</b>	dental health services, specialists (e.g., endodontists, orthodontists, periodontists, prosthodontists)
<b>332619</b>	delivery cases, made from purchased wire	<b>621390</b>	dental hygienists, offices of
<b>492210</b>	delivery of newspapers to newsboy	<b>811210</b>	dental instrument repair
<b>492210</b>	delivery of newspapers to newspaper boxes	<b>621510</b>	dental laboratories, X-ray
<b>336211</b>	delivery truck bodies, manufacturing	<b>333990</b>	dental laboratory equipment, manufacturing
<b>334512</b>	demand meters, electric, manufacturing	<b>333990</b>	dental laboratory furnaces, manufacturing
<b>541720</b>	demographic research and development services	<b>621510</b>	dental laboratory, analysis and diagnostic
<b>238910</b>	demolishing buildings and structures	<b>339110</b>	dental material (e.g., impression compounds, cements, glues, plaster, wax), manufacturing
<b>238910</b>	demolition contractor	<b>339110</b>	dental prosthesis (dentures) or teeth, custom made in dental laboratories
<b>541899</b>	demonstration services, merchandise	<b>541710</b>	dental research and development laboratories
<b>336212</b>	demountable cargo containers, manufacturing	<b>414520</b>	dentifrices merchant wholesalers
<b>325190</b>	denatured alcohol, manufacturing	<b>325610</b>	dentifrices, manufacturing
<b>313210</b>	denim fabrics, broad-woven, weaving	<b>611310</b>	dentistry schools
<b>611110</b>	denominational school (secondary)	<b>813920</b>	dentists' associations
<b>321216</b>	densified wood, manufacturing	<b>417930</b>	dentists' professional supplies merchant wholesalers
<b>333310</b>	densitometers (except fuel and laboratory analytical), manufacturing	<b>621210</b>	dentists, group practice, offices or clinics, general practice
<b>334512</b>	densitometers, laboratory analytical, manufacturing	<b>325620</b>	denture adhesives, manufacturing
<b>334512</b>	density and specific gravity instruments, industrial process type, manufacturing	<b>325620</b>	denture cleaners, effervescent, manufacturing
<b>339110</b>	dental alloys for amalgams (e.g., gold, silver, platinum), manufacturing	<b>621390</b>	denturists' offices
		<b>561722</b>	deodorant servicing of rest rooms

<b>418410</b>	deodorants (except personal) merchant wholesalers	<b>541430</b>	designing the visual layout of printed materials, web pages, packaging labels and graphics, advertising, signage systems, logos and corporate identification
<b>325610</b>	deodorants (except personal), manufacturing	<b>418210</b>	desk accessories, office supply merchant wholesalers
<b>325620</b>	deodorants, personal, manufacturing	<b>417910</b>	desk calculators (including electric and electronic) merchant wholesalers
<b>455110</b>	department store, catalogue sales office, retail	<b>335130</b>	desk lamps, commercial, manufacturing
<b>455110</b>	department stores (except discount)	<b>335130</b>	desk lamps, manufacturing
<b>455110</b>	department stores, retail	<b>316990</b>	desk sets, leather, manufacturing
<b>325620</b>	depilatory preparations, manufacturing	<b>417930</b>	desks (including school) merchant wholesalers
<b>812190</b>	depilatory salons	<b>337123</b>	desks, household, wood, manufacturing
<b>332810</b>	depolishing metals and metal products	<b>561410</b>	desktop publishing services
<b>911320</b>	deportation services	<b>413190</b>	dessert powders merchant wholesalers
<b>524129</b>	deposit protection funds	<b>413190</b>	dessert puddings merchant wholesalers
<b>522111</b>	deposit-accepting mortgage companies (except co-operative)	<b>311814</b>	desserts, frozen bakery, manufacturing
<b>522190</b>	deposit-accepting mortgage companies, co-operative	<b>311990</b>	desserts, ready-to-mix, manufacturing
<b>332999</b>	depth charge projectors, manufacturing	<b>562210</b>	destruction of medical waste
<b>332999</b>	depth charges, manufacturing	<b>811192</b>	detailing (cleaning and polishing) new autos for dealers on a contract or fee basis
<b>414510</b>	dermatological medicines merchant wholesalers	<b>561611</b>	detective agencies
<b>325410</b>	dermatological preparations, manufacturing	<b>334512</b>	detectors, scintillation, manufacturing
<b>621110</b>	dermatologists, offices of	<b>911220</b>	detention centres, federal government
<b>417230</b>	derricks merchant wholesalers	<b>913120</b>	detention centres, municipal or local
<b>333130</b>	derricks, oil and gas field type, manufacturing	<b>912120</b>	detention centres, provincial government
<b>333248</b>	desalination equipment, manufacturing	<b>325610</b>	detergents (e.g., dishwashing, industrial, laundry), manufacturing
<b>325999</b>	desalination kits, manufacturing	<b>541420</b>	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
<b>327990</b>	desiccants, activated clay, manufacturing	<b>331490</b>	detinning scrap (e.g., cans)
<b>541514</b>	design and system analysis, computer services (software)	<b>325920</b>	detonating caps, cords, fuses and primers, manufacturing
<b>541410</b>	designers, interior, offices of	<b>418410</b>	detonating fuses merchant wholesalers
<b>236110</b>	designing and erecting combined, single-family homes, general contractors	<b>325920</b>	detonators (except ammunition), manufacturing
<b>236210</b>	designing and erecting, combined, industrial, general contractors	<b>418410</b>	detonators and fuses merchant wholesalers
<b>513211</b>	designing and publishing or publishing of software only	<b>622210</b>	detoxification hospitals
<b>513212</b>	designing and publishing or publishing video games only	<b>325999</b>	developers, prepared photographic, manufacturing
<b>541420</b>	designing electronic devices		

<b>512190</b>	developing and printing of commercial motion picture film	<b>315250</b>	diaper covers, waterproof, infants', cut and sewn from purchased fabric
<b>812921</b>	developing and printing of films (except for the motion picture industry)	<b>812330</b>	diaper supply and laundering service
<b>336410</b>	developing and producing prototypes for aerospace products	<b>314990</b>	diapers (except disposable), made from purchased fabrics
<b>336410</b>	developing and producing prototypes for aircraft engines and engine parts	<b>414110</b>	diapers (except paper) merchant wholesalers
<b>336410</b>	developing and producing prototypes for aircraft parts and auxiliary equipment	<b>322121</b>	diapers, disposable, made in paper mills
<b>336410</b>	developing and producing prototypes for aircraft	<b>513190</b>	diaries and time schedulers, publishing
<b>336410</b>	developing and producing prototypes for complete guided missiles and space vehicles	<b>212326</b>	diaspore mining
<b>336410</b>	developing and producing prototypes for guided missile and space vehicle components	<b>334512</b>	diathermy apparatus, electromedical, manufacturing
<b>336410</b>	developing and producing prototypes for guided missile and space vehicle engines	<b>327990</b>	diatomaceous and fuller's earth, processing beyond beneficiating
<b>238910</b>	dewatering, contractors	<b>212398</b>	diatomaceous earth mining
<b>325520</b>	dextrin glues, manufacturing	<b>212398</b>	diatomite mining
<b>311221</b>	dextrin, made by wet-milling corn	<b>325999</b>	diazo (i.e., whiteprint) paper and cloth, sensitized, manufacturing
<b>212316</b>	diabase, crushed and broken stone, quarrying	<b>339930</b>	dice and dice cups, manufacturing
<b>212316</b>	diabase, quarrying	<b>325190</b>	dichlorodiphenyltrichloroethane (DDT), manufacturing
<b>811199</b>	diagnostic centres, motor vehicle	<b>325189</b>	dichromates, manufacturing
<b>334512</b>	diagnostic equipment, magnetic resonance imaging (MRI), manufacturing	<b>315250</b>	dickeys, women's and misses', cut and sewn from purchased fabric
<b>325410</b>	diagnostic reagents, manufacturing	<b>811210</b>	dictating machine repair
<b>332210</b>	dial indicators, machinists' precision tools, manufacturing	<b>417910</b>	dictating machines merchant wholesalers
<b>335930</b>	dial light sockets, radio, manufacturing	<b>333310</b>	dictating machines, manufacturing
<b>492210</b>	dial-a-bottle	<b>561410</b>	dictation services
<b>334512</b>	dialysis equipment, electromedical, manufacturing	<b>414420</b>	dictionaries merchant wholesalers
<b>332619</b>	diamond cloth, made from purchased wire	<b>513130</b>	dictionaries, publishing and printing combined
<b>333519</b>	diamond dies, metalworking, manufacturing	<b>513130</b>	dictionaries, publishing
<b>327910</b>	diamond dressing wheels, manufacturing	<b>325210</b>	dicyandiamine resins, manufacturing
<b>238910</b>	diamond drilling for building construction, contractors	<b>333519</b>	die sinking machines, metalworking, manufacturing
<b>213119</b>	diamond mine developing, on a contract basis	<b>333519</b>	die-casting machines, metalworking, manufacturing
<b>212392</b>	diamond mining	<b>331523</b>	die-castings, aluminum, unfinished, manufacturing
<b>339910</b>	diamond points for phonograph needles, manufacturing	<b>331523</b>	die-castings, non-ferrous metals, unfinished, manufacturing
		<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>332420</b>	digesters, industrial type, manufacturing
<b>339940</b>	dies, hand seals, manufacturing	<b>325410</b>	digestive system preparations, manufacturing
<b>333519</b>	dies, metalworking (except threading), manufacturing	<b>238910</b>	digging foundations
<b>333519</b>	dies, plastics forming, manufacturing	<b>811210</b>	digital camera, repairing
<b>333519</b>	dies, steel rule, metalworking, manufacturing	<b>333310</b>	digital cameras, manufacturing
<b>333519</b>	dies, thread cutting, manufacturing	<b>334110</b>	digital computers, manufacturing
<b>333619</b>	diesel and semi-diesel engines, stationary, marine or traction, manufacturing	<b>334512</b>	digital displays of process variables, manufacturing
<b>417990</b>	diesel engines and engine parts, industrial merchant wholesalers	<b>334512</b>	digital panel meters, electricity measuring, manufacturing
<b>333619</b>	diesel engines, automotive, manufacturing	<b>812922</b>	digital photo printing (including self-serve)
<b>333619</b>	diesel engines, rebuilding	<b>333248</b>	digital printing presses, manufacturing
<b>412110</b>	diesel fuel merchant wholesalers	<b>323115</b>	digital printing shops (e.g., billboards, large format graphical materials and high resolution)
<b>457120</b>	diesel fuel, retail	<b>334512</b>	digital test equipment (e.g., electronic and electrical circuits and equipment testing), manufacturing
<b>324110</b>	diesel fuels, made in petroleum refineries	<b>334110</b>	digital video disc (DVD) drives, computer peripheral equipment, manufacturing
<b>532490</b>	diesel generators, rental	<b>334310</b>	digital video disc (DVD) players or recorders (except computer peripherals), manufacturing
<b>336510</b>	diesel-electric locomotives, manufacturing	<b>334310</b>	digital video disc players, manufacturing
<b>333519</b>	diesets for metal stamping presses, manufacturing	<b>417320</b>	digital video recorders (except for households) merchant wholesalers
<b>812190</b>	diet centres (non-medical)	<b>325410</b>	digitalis medicinal preparations, manufacturing
<b>812190</b>	diet workshops	<b>325410</b>	digitoxin, uncompounded, manufacturing
<b>311515</b>	dietary drinks, dairy and non-dairy base, manufacturing	<b>325210</b>	diisocyanate resins, manufacturing
<b>445298</b>	dietary foods, retail	<b>237990</b>	dikes (dykes) and other flood control structures, construction
<b>311410</b>	dietetic and low sodium frozen specialty foods, manufacturing	<b>321111</b>	dimension lumber (e.g., 2x4), made from logs or bolts
<b>311410</b>	dietetic and low sodium frozen specialty foods	<b>321919</b>	dimension lumber (i.e. building lumber, solid wood structural members), made by cutting, resawing or planing purchased rough lumber
<b>311420</b>	dietetic foods, canned, manufacturing	<b>327990</b>	dimension stone dressing and manufacturing
<b>311410</b>	dietetic homogenized frozen fruits, juices or vegetables, manufacturing	<b>327990</b>	dimension stone for buildings, manufacturing
<b>325190</b>	diethylcyclohexane, manufacturing	<b>321211</b>	dimension veneer, hardwood, manufacturing
<b>325190</b>	diethylene glycol, manufacturing	<b>321212</b>	dimension veneer, softwood, manufacturing
<b>813920</b>	dietitians' associations		
<b>621390</b>	dietitians, 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>212314</b>	dimensional stone, granite, rough, mining	<b>541860</b>	direct mail advertising services
<b>325190</b>	dimethyl divinyl acetylene (di-isopropenyl acetylene), manufacturing	<b>524121</b>	direct property and casualty insurance carriers (combination of policies)
<b>325190</b>	dimethylhydrazine, manufacturing	<b>524124</b>	direct property insurance carriers (e.g., burglary, theft, fire, damage)
<b>337126</b>	dinette sets, metal, manufacturing	<b>331110</b>	direct reduction of iron ore
<b>336612</b>	dinghies with a rigid hull made of any material, manufacturing	<b>457211</b>	direct sales of heating oil (non-store, delivered to customer's premises)
<b>414390</b>	dining and living room furniture merchant wholesalers	<b>457219</b>	direct selling of alternative fuels
<b>337123</b>	dining and living room furniture, wood, manufacturing	<b>522299</b>	direct working capital financing
<b>722511</b>	dining rooms	<b>524122</b>	direct, private, automobile insurance carriers
<b>487210</b>	dinner cruises	<b>213111</b>	directional drilling of oil and gas wells, on a contract basis
<b>711112</b>	dinner theatres, engaged in producing live theatrical entertainment and in providing food and beverages for consumption on the premises	<b>336320</b>	directional signals, motor vehicle, manufacturing
<b>711112</b>	dinner theatres	<b>323119</b>	directories, printing without publishing
<b>326198</b>	dinnerware, plastics (except foam), manufacturing	<b>513140</b>	directories, publishing and printing combined
<b>326140</b>	dinnerware, polystyrene foam, manufacturing	<b>513140</b>	directories, publishing
<b>334512</b>	diode and transistor testers, manufacturing	<b>524125</b>	directors liability insurance
<b>417320</b>	diodes merchant wholesalers	<b>524135</b>	directors' liability reinsurance
<b>334410</b>	diodes, solid state (e.g., germanium, silicon), manufacturing	<b>711512</b>	directors, film and video, independent
<b>212314</b>	diorite or gneiss quarrying	<b>711512</b>	directors, music, independent
<b>325190</b>	diphenylamine, manufacturing	<b>513140</b>	directory (e.g., business, telephone), publishing or publisher
<b>911410</b>	diplomatic representation, federal	<b>513140</b>	directory publishing exclusively on Internet (e.g., telephone, business)
<b>919110</b>	diplomatic service, foreign	<b>517310</b>	direct-to-home (DTH) satellite television distribution systems, wired telecommunications
<b>911410</b>	diplomatic services, federal government	<b>517310</b>	direct-to-home (DTH) satellite television service providers or operators
<b>311940</b>	dips (except cheese and sour cream-based), manufacturing	<b>711214</b>	dirt car race tracks, operation of
<b>325320</b>	dips (i.e., pesticides), cattle and sheep, manufacturing	<b>238910</b>	dirt moving, for construction
<b>311515</b>	dips, cheese-based, manufacturing	<b>456199</b>	disability aids and assistive devices (e.g., wheelchairs, walkers), retail
<b>311511</b>	dips, sour-cream based, manufacturing	<b>624230</b>	disaster victim services
<b>334110</b>	direct access storage devices, manufacturing	<b>336340</b>	disc brake assemblies, automotive, truck and bus, manufacturing
<b>325130</b>	direct dyes, manufacturing	<b>711512</b>	disc jockey, independent
<b>524112</b>	direct group health (hospital and medical plan) insurance carriers	<b>335130</b>	discharge lamps, high intensity (mercury, sodium, metal halide), manufacturing
<b>524112</b>	direct group life insurance carriers	<b>236210</b>	discharging station construction, mine, general contractors
<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>335315</b>	disconnecting switches, indoor and outdoor, manufacturing	<b>213118</b>	dismantling of oil well rigs (oil field service), on a contract basis
<b>722410</b>	discos serving alcoholic beverages	<b>417210</b>	dismountable scaffolding merchant wholesalers
<b>722410</b>	discotheques, alcoholic beverage	<b>621110</b>	dispensaries, operated by groups of physicians
<b>812990</b>	discount buying services, including medical cards and similar negotiated discount plans for individuals	<b>333910</b>	dispensing and measuring pumps (e.g., gasoline), manufacturing
<b>323119</b>	discount coupon books, printing without publishing	<b>325130</b>	disperse dyes, manufacturing
<b>513190</b>	discount coupon books, publishing and publishers	<b>325510</b>	dispersions, pigment, manufacturing
<b>455110</b>	discount department stores	<b>541850</b>	display advertising services
<b>334410</b>	discrete (except built-in) electronic components (e.g., transistors, diodes), manufacturing	<b>541850</b>	display card advertising services
<b>449214</b>	discs, music and video, retail	<b>337215</b>	display cases and fixtures (except refrigerated), manufacturing
<b>115110</b>	disease control for crops	<b>417910</b>	display cases and fixtures for store merchant wholesalers
<b>541940</b>	disease testing services, veterinary	<b>541850</b>	display installation services
<b>314120</b>	dishcloths, made from purchased fabrics	<b>334512</b>	display instruments, industrial process control type, manufacturing
<b>322299</b>	dishes, made from moulded pulp	<b>541899</b>	display lettering services
<b>322219</b>	dishes, paper, made from purchased paper or paperboard	<b>339990</b>	display mannequins, models or forms (i.e., wax, plastic, wood, etc.), manufacturing
<b>327110</b>	dishes, pottery, manufacturing	<b>418220</b>	disposable plastics eating utensils, forks, knives, spoons merchant wholesalers
<b>339930</b>	dishes, toy, manufacturing	<b>562210</b>	disposal of dead stock, incinerator and combustor
<b>321999</b>	dishes, wood, manufacturing	<b>236210</b>	disposal plants (e.g., garbage, refuse, waste), construction
<b>335223</b>	dishwashers, household, electric, manufacturing	<b>335229</b>	disposal units, garbage, household, electric, manufacturing
<b>418410</b>	dishwashing compounds merchant wholesalers	<b>611110</b>	distance learning, elementary
<b>333310</b>	dishwashing machines, commercial type, manufacturing	<b>611110</b>	distance learning, secondary
<b>418410</b>	disinfectants merchant wholesalers	<b>334511</b>	distance measuring equipment (DME), aeronautical, manufacturing
<b>325610</b>	disinfectants, household type and industrial, manufacturing	<b>333990</b>	distillation ovens, charcoal and coke, manufacturing
<b>561710</b>	disinfection, extermination or fumigation services	<b>413220</b>	distilled alcoholic beverages merchant wholesalers
<b>518210</b>	disk and diskette conversion services	<b>445320</b>	distilled spirits, retail
<b>417310</b>	disk drives merchant wholesalers	<b>325999</b>	distilled water, manufacturing
<b>334110</b>	disk drives, computer, manufacturing	<b>333248</b>	distilling apparatus, laboratory type, manufacturing
<b>334610</b>	diskettes, blank, manufacturing	<b>312130</b>	distilling brandy
<b>418110</b>	dismantling and salvaging of motor vehicles and other machinery for scrap	<b>333248</b>	distilling equipment (except beverage), manufacturing
<b>238910</b>	dismantling of engineering structures (e.g., oil storage tanks)	<b>312140</b>	distilling potable liquor (except brandy)
<b>415310</b>	dismantling of motor vehicle for sale of used parts		

<b>325190</b>	distilling wood or gum into products such as tall oil and wood distillates	<b>621110</b>	doctors' clinics, general practice
<b>334512</b>	distortion meters and analyzers, manufacturing	<b>621110</b>	doctors' clinics, specialists
<b>624190</b>	distress centres (crisis nature)	<b>493190</b>	document storage and warehousing
<b>713291</b>	distributing lottery tickets	<b>561410</b>	document transcription services
<b>221210</b>	distribution and sale of natural gas to the user through mains	<b>311111</b>	dog and cat feed supplements, manufacturing
<b>335315</b>	distribution boards electric, manufacturing	<b>311111</b>	dog and cat food from purchased meat and poultry, manufacturing
<b>237110</b>	distribution line, sewer and water, construction	<b>418310</b>	dog and cat food merchant wholesalers
<b>221122</b>	distribution lines and transformer stations integral to power distribution	<b>311111</b>	dog and cat pet food, manufacturing
<b>237120</b>	distribution lines, gas and oil, construction	<b>711329</b>	dog or horse show promoters, without facilities
<b>413210</b>	distribution of bottled water	<b>812910</b>	dog pounds
<b>624210</b>	distribution of clothing and blankets to the poor	<b>711214</b>	dog race tracks, operation of
<b>221330</b>	distribution of cooled air	<b>711214</b>	dog racing kennels
<b>512250</b>	distribution of musical recordings from masters	<b>711214</b>	dog racing, owners
<b>416110</b>	distribution transformers merchant wholesalers	<b>487110</b>	dog sledding tour
<b>335311</b>	distribution transformers, manufacturing	<b>812910</b>	dog walking services
<b>336320</b>	distributor caps and rotors, for internal combustion engines, manufacturing	<b>411110</b>	dogs merchant wholesalers
<b>813910</b>	distributors' associations	<b>322299</b>	doilies, paper, made from purchased paper
<b>336320</b>	distributors for internal combustion engines, manufacturing	<b>339930</b>	doll carriages and carts, manufacturing
<b>913910</b>	district council	<b>333920</b>	dollies, industrial, manufacturing
<b>912110</b>	district, division or superior courts, provincial	<b>339930</b>	dolls (including parts and accessories), manufacturing
<b>333120</b>	ditchers and trenchers, self-propelled, manufacturing	<b>414460</b>	dolls merchant wholesalers
<b>336410</b>	dive brakes, aircraft, manufacturing	<b>212315</b>	dolomite (limestone), crude, quarrying
<b>332210</b>	dividers, machinists' precision tools, manufacturing	<b>212315</b>	dolomite, crushed and broken stone, quarrying
<b>561990</b>	diving service on a fee or contract basis	<b>327410</b>	dolomite, dead-burned, manufacturing
<b>339920</b>	diving suits, rubber, manufacturing	<b>212316</b>	dolomitic marble, crushed and broken stone, quarrying
<b>624190</b>	divorce-aid service	<b>336320</b>	dome lights, motor vehicle, manufacturing
<b>541710</b>	DNA technologies (e.g., microarrays) research and experimental development laboratories	<b>414220</b>	domestic electric dishwashers merchant wholesalers
<b>488310</b>	dock, marine, operation	<b>414220</b>	domestic electric fan merchant wholesalers
<b>488339</b>	docking and undocking marine vessel services	<b>414220</b>	domestic electric refrigerators merchant wholesalers
<b>237990</b>	docks, piers and wharves, construction	<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>332999</b>	doors, safe and vault, metal, manufacturing
<b>488519</b>	domestic forwarding	<b>327215</b>	doors, unframed glass, made from purchased glass
<b>483115</b>	domestic freight transportation, deep sea	<b>541870</b>	door-to-door distribution of advertising material (e.g., circulars, flyers, samples)
<b>416120</b>	domestic gas refrigerators merchant wholesalers	<b>325510</b>	dopes, paint and lacquer, manufacturing
<b>238220</b>	domestic oil storage tanks, installation	<b>336612</b>	dories, building
<b>814110</b>	domestic service (private households employing cooks, maids)	<b>721310</b>	dormitories, commercially operated
<b>414210</b>	domestic sound systems merchant wholesalers	<b>334512</b>	dosimetry devices, manufacturing
<b>414210</b>	domestic video recorder merchant wholesalers	<b>311824</b>	dough (e.g., cookie, pizza), made from purchased flour
<b>335229</b>	domestic water heaters, manufacturing (non electric)	<b>333248</b>	dough mixing machinery (i.e., food manufacturing type), manufacturing
<b>621610</b>	domiciliary care with health care	<b>311824</b>	dough, refrigerated or frozen, made from purchased flour
<b>339930</b>	dominoes, manufacturing	<b>722512</b>	doughnut shops
<b>332321</b>	door and jamb assemblies, metal, manufacturing	<b>311211</b>	doughs, prepared, made in flour mills
<b>332321</b>	door frames and sash, metal, manufacturing	<b>333245</b>	dovetailing machines, woodworking, manufacturing
<b>332329</b>	door hoods, sheet metal, manufacturing	<b>332720</b>	dowel pins, metal, manufacturing
<b>444140</b>	door locks and lock sets, retail	<b>321999</b>	dowels, wood, manufacturing
<b>332510</b>	door locks, manufacturing	<b>238170</b>	down spout and gutter, installation, contractors
<b>314110</b>	door mats, all materials (except entirely of rubber or plastic), manufacturing	<b>315250</b>	down-filled clothing, men's and boys', cut and sewn from purchased fabric
<b>326198</b>	door mats, plastics, manufacturing	<b>315250</b>	down-filled coats, jackets and vests, women's and misses', cut and sewn from purchased fabric
<b>326290</b>	door mats, rubber, manufacturing	<b>713920</b>	downhill, alpine or cross country skiing facilities
<b>332510</b>	door opening and closing devices (except electrical), manufacturing	<b>332329</b>	downspouts, sheet metal, manufacturing
<b>335990</b>	door opening and closing devices, electrical, manufacturing	<b>334512</b>	draft gauges, industrial process type, manufacturing
<b>335990</b>	door opening devices, radio and photoelectric cell operated	<b>459999</b>	drafting and surveying equipment and supplies, retail
<b>321919</b>	door trim, wood moulding, manufacturing	<b>811210</b>	drafting instrument repair
<b>321911</b>	door units, prehung, wood and covered wood, manufacturing	<b>334512</b>	drafting instruments (e.g., templates, squares, t-squares, compass), manufacturing
<b>335311</b>	doorbell transformers, electric, manufacturing	<b>417930</b>	drafting instruments merchant wholesalers
<b>326196</b>	doors and door frames, plastics, manufacturing	<b>339940</b>	drafting materials (except instruments), manufacturing
<b>321911</b>	doors and windows, wood and covered wood, manufacturing	<b>541340</b>	drafting services (draftmen)
<b>444180</b>	doors wooden, retail	<b>711214</b>	drag strips, operation of
<b>321911</b>	doors, combination screen-storm, wood, manufacturing	<b>333120</b>	draglines, crawlers, manufacturing



<b>325190</b>	dragon's blood, manufacturing	<b>331420</b>	drawing copper wire from purchased wire
<b>333110</b>	drags, farm type, manufacturing	<b>331110</b>	drawing iron or steel wire in steel mills
<b>333120</b>	drags, road construction and maintenance equipment, manufacturing	<b>333248</b>	drawing machinery for textiles, manufacturing
<b>561799</b>	drain cleaning services	<b>331490</b>	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
<b>325610</b>	drain pipe cleaners, manufacturing	<b>331222</b>	drawing steel wire and manufacturing wire products
<b>332999</b>	drain plugs, magnetic, metal, manufacturing	<b>331222</b>	drawing wire from purchased iron or steel and fabricating wire products
<b>238220</b>	drain, waste and vent systems, installation	<b>331222</b>	drawing wire from purchased iron or steel
<b>417210</b>	drainage and tile laying machinery merchant wholesalers	<b>332210</b>	drawknives, manufacturing
<b>419120</b>	drainage and tile laying machinery, wholesale agents and brokers	<b>417210</b>	dredges and draglines (except ships) merchant wholesalers
<b>237990</b>	drainage project construction	<b>336611</b>	dredges, scows, or seiners, building
<b>238910</b>	drainage system installation (e.g., cesspool, septic tank), contractors	<b>333120</b>	dredging machinery, manufacturing
<b>337110</b>	drainboards, plastic laminated, manufacturing	<b>212114</b>	dredging, anthracite
<b>213119</b>	draining or pumping of metal mines, on a contract basis	<b>315990</b>	dress and semidress gloves, made from purchased fabric or leather
<b>213119</b>	draining or pumping of mines, on a contract basis	<b>315120</b>	dress and semidress gloves, made in knitting mills
<b>213119</b>	draining or pumping of non-metallic mineral mines (except fuels), on a contract basis	<b>339910</b>	dress sets, jewellery, manufacturing
<b>611610</b>	drama school	<b>315990</b>	dress shields, made from purchased fabric
<b>414330</b>	draperies merchant wholesalers	<b>316210</b>	dress shoes, children's and infant's, manufacturing
<b>314120</b>	draperies, made from purchased fabrics or sheet goods	<b>316210</b>	dress shoes, women's, manufacturing
<b>337920</b>	drapery hardware, metal, manufacturing	<b>458119</b>	dress shops, retail
<b>414130</b>	drapery material merchant wholesalers	<b>315990</b>	dress trimmings, made from purchased fabric
<b>238390</b>	drapery track hardware installation	<b>413140</b>	dressed fish and seafood merchant wholesalers
<b>339110</b>	drapes, surgical, cotton, manufacturing	<b>414110</b>	dressed furs merchant wholesalers
<b>337127</b>	draughting or drawing tables and boards, artists (without attachments), manufacturing	<b>413130</b>	dressed poultry (e.g., chickens, ducks, geese, turkeys, roaster chickens, pheasants) merchant wholesalers
<b>333519</b>	draw benches machinery, manufacturing	<b>414110</b>	dresses merchant wholesalers
<b>315250</b>	drawers, men's and boys', cut and sewn from purchased fabric	<b>315250</b>	dresses, girls', cut and sewn from purchased fabric
<b>459999</b>	drawing (artists') supplies, retail	<b>315120</b>	dresses, hand-knit, manufacturing
<b>331317</b>	drawing aluminum wire, whether or not the establishment further works the wire by such operations as insulating it	<b>315250</b>	dresses, infants', cut and sewn from purchased fabric
<b>331420</b>	drawing copper wire (whether or not the establishment further works the wire by such operations as insulating it) and recovering copper from scrap	<b>315250</b>	dresses, leather, women's and misses', manufacturing

<b>315250</b>	dresses, paper, women's, misses' and girls', cut and sewn from purchased fabric	<b>333130</b>	drilling equipment, oil and gas field type, manufacturing
<b>315120</b>	dresses, skirts and pants made in knitting mills	<b>333130</b>	drilling equipment, underground mining type, manufacturing
<b>315250</b>	dresses, women's and girls', cut and sewn from purchased fabric	<b>213117</b>	drilling for anthracite mining, contract
<b>315210</b>	dresses, women's, misses' and girls', cut and sewn from materials owned by others	<b>213117</b>	drilling for coal (except anthracite), contract
<b>316110</b>	dressing and dyeing fur	<b>333519</b>	drilling machines, metalworking, manufacturing
<b>315250</b>	dressing gowns, women's and misses', cut and sewn from purchased fabric	<b>325999</b>	drilling mud compounds, conditioners and additives (except bentonites), manufacturing
<b>458119</b>	dressing gowns, women's, retail	<b>417220</b>	drilling muds and compounds merchant wholesalers
<b>337123</b>	dressing tables, wood, manufacturing	<b>419110</b>	drilling muds and compounds, business-to-business (B2B) electronic markets, wholesale
<b>315250</b>	dressmakers' shops, custom	<b>333130</b>	drilling rigs, manufacturing
<b>811490</b>	dressmaking service (repairs and alterations)	<b>213117</b>	drilling services for non-metallic minerals mining (except fuels), on a contract basis
<b>411190</b>	dried beet pulp merchant wholesalers	<b>213118</b>	drilling water intake wells, on a contract basis
<b>459993</b>	dried cannabis retail	<b>237110</b>	drilling water wells, contractors
<b>413410</b>	dried cannabis wholesale	<b>211110</b>	drilling, well, petroleum, oil company (except contract)
<b>411130</b>	dried flowers merchant wholesalers	<b>333990</b>	drills (except heavy construction, mining type), hand-held power-driven, manufacturing
<b>311614</b>	dried meats (except poultry, small game, pet food, baby food), made from purchased meat	<b>333130</b>	drills, core, underground mining type, manufacturing
<b>413190</b>	dried vegetables merchant wholesalers	<b>332210</b>	drills, hand-held, non-power, manufacturing
<b>333110</b>	driers, farm (e.g., grain, hay and seed), manufacturing	<b>333130</b>	drills, rock, underground mining type, manufacturing
<b>335210</b>	driers, hand and face, electric, manufacturing	<b>311990</b>	drink powder mixes (except chocolate, coffee, milk-based, tea), manufacturing
<b>449211</b>	driers, laundry, household, retail	<b>332999</b>	drinking fountains (except mechanically refrigerated), metal, manufacturing
<b>325510</b>	driers, paint and varnish, manufacturing	<b>326191</b>	drinking fountains (except mechanically refrigerated), plastics, manufacturing
<b>325999</b>	driers, photographic chemical, manufacturing	<b>238220</b>	drinking fountains, installation
<b>334511</b>	driftmeters, aeronautical, manufacturing	<b>333416</b>	drinking fountains, refrigerated, manufacturing
<b>333519</b>	drill bits, metalworking, manufacturing	<b>327110</b>	drinking fountains, vitreous china, non-refrigerated, manufacturing
<b>332210</b>	drill bits, woodworking, manufacturing	<b>722511</b>	drinking places and pubs that primarily serve food
<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		
<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>311352</b>	drinks, cocoa powder or chocolate instant, made from purchased chocolate	<b>332439</b>	drums, light gauge metal, manufacturing
<b>333619</b>	drive chains, bicycle and motorcycle, manufacturing	<b>326198</b>	drums, plastics (i.e., containers), manufacturing
<b>336350</b>	drive shafts and half shafts, automotive, truck and bus, manufacturing	<b>321920</b>	drums, plywood, manufacturing
<b>488990</b>	drive-a-way automobile service	<b>339930</b>	drums, toy, manufacturing
<b>237990</b>	drive-in movie facility construction	<b>813310</b>	drunk driving prevention advocacy organizations
<b>722512</b>	drive-in restaurants	<b>111130</b>	dry bean farming, field and seed production
<b>512130</b>	drive-in theatres	<b>411120</b>	dry beans merchant wholesalers
<b>611510</b>	driver training schools (e.g., bus, heavy equipment, heavy truck)	<b>484222</b>	dry bulk materials (e.g., dirt, grain, gravel, sand) trucking or hauling, local
<b>333619</b>	drives, high-speed industrial (except hydrostatic), manufacturing	<b>484232</b>	dry bulk materials (e.g., grain, sand, dry chemical, gravel), trucking, long distance
<b>532111</b>	drive-yourself service	<b>484222</b>	dry bulk materials trucking (except local garbage hauling without disposal), local
<b>315990</b>	driving gloves, made from purchased fabric	<b>418990</b>	dry cell batteries merchant wholesalers
<b>238910</b>	driving piling, general contractors	<b>335910</b>	dry cell batteries, single and multiple cell, manufacturing
<b>488990</b>	driving service (auto and truck delivery)	<b>812320</b>	dry cleaning agents, pick-up and delivery services
<b>314910</b>	drop cloths, canvas, made from purchased fabric	<b>335229</b>	dry cleaning and laundry machines, household (including coin-operated), manufacturing
<b>332113</b>	drop forgings, unfinished, made from purchased iron or steel	<b>812320</b>	dry cleaning depot
<b>333519</b>	drop hammers, metal forging and shaping, manufacturing	<b>333310</b>	dry cleaning equipment and machinery, manufacturing
<b>419120</b>	dropshippers, wholesale trade	<b>417920</b>	dry cleaning plant machines and equipment merchant wholesalers
<b>813310</b>	drug abuse prevention advocacy organizations	<b>812320</b>	dry cleaning plants (except rug cleaning)
<b>622210</b>	drug and alcohol use, rehabilitation hospitals	<b>325610</b>	dry cleaning preparations, manufacturing
<b>414510</b>	drug preparations merchant wholesalers	<b>418410</b>	dry cleaning solvents and chemicals merchant wholesalers
<b>414510</b>	drug proprietaries merchant wholesalers	<b>111130</b>	dry cowpea farming
<b>456110</b>	drug stores (non-prescription), retail	<b>111130</b>	dry garbanzo (chickpea) farming, field and seed production
<b>456110</b>	drug sundries, retail	<b>459130</b>	dry goods and notions, retail
<b>419120</b>	drug sundries, wholesale agents and brokers	<b>414130</b>	dry goods merchant wholesalers
<b>414520</b>	druggists' rubber goods merchant wholesalers	<b>238220</b>	dry heating equipment and controls, installation (except electric baseboard)
<b>414520</b>	druggists' sundries merchant wholesalers	<b>325120</b>	dry ice (i.e., solid carbon dioxide), manufacturing
<b>419120</b>	drugs, wholesale agents and brokers	<b>418410</b>	dry ice merchant wholesalers
<b>711130</b>	drum and bugle corps (e.g., drill teams)	<b>111130</b>	dry lima bean farming, field and seed production
<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>333248</b>	dry milk processing machinery, manufacturing	<b>333310</b>	duct cleaning equipment, manufacturing
<b>311515</b>	dry milk products for animal feed, manufacturing	<b>561791</b>	duct cleaning services
<b>327990</b>	dry mix concrete, manufacturing	<b>322220</b>	duct tape, made from purchased materials
<b>311940</b>	dry mixes (e.g., gravy, salad dressing, sauce), manufacturing	<b>238220</b>	duct work (e.g., heating, cooling, exhaust, dust collection), installation
<b>413190</b>	dry or prepared cereal products merchant wholesalers	<b>332319</b>	ducting, fabricated metal plate, manufacturing
<b>311824</b>	dry pasta (e.g., noodles, spaghetti, macaroni) manufacturing	<b>332329</b>	ducts, sheet metal, manufacturing
<b>311824</b>	dry pasta, manufacturing	<b>721213</b>	dude ranches
<b>111130</b>	dry pea farming, field and seed production	<b>314910</b>	duffel bags, canvas, manufacturing
<b>111130</b>	dry peas and beans farming	<b>114113</b>	dulse, Irish moss and laver gathering
<b>411120</b>	dry peas merchant wholesalers	<b>339920</b>	dumbbells, manufacturing
<b>238910</b>	dry well construction, contractors	<b>238299</b>	dumbwaiter installation
<b>236210</b>	drycleaning plant construction, general contractors	<b>333920</b>	dumbwaiters, manufacturing
<b>336611</b>	drydock, floating, building	<b>212326</b>	dumortierite mining
<b>488390</b>	drydocks, floating, for repairing ships and boats	<b>562910</b>	dump site cleaning service
<b>333310</b>	dryers, film (i.e., photographic equipment), manufacturing	<b>336212</b>	dump trailers, manufacturing
<b>335210</b>	dryers, hand, face and hair-electric, manufacturing	<b>336211</b>	dump truck bodies, manufacturing
<b>333310</b>	dryers, laundry (except household type), manufacturing	<b>336211</b>	dump truck lifting mechanisms, manufacturing
<b>335229</b>	dryers, laundry, household (including coin-operated), manufacturing	<b>562110</b>	dump trucking of non-hazardous construction rubble, with collection or disposal
<b>332619</b>	drying belts, made from purchased wire	<b>484222</b>	dump trucking, local
<b>333248</b>	drying kilns, lumber or wood, manufacturing	<b>415120</b>	dump trucks merchant wholesalers
<b>333248</b>	drying machinery for textiles, manufacturing	<b>441220</b>	dune buggies, retail
<b>115110</b>	drying of corn, rice, hay, fruits and vegetables	<b>315250</b>	dungarees, men's and boys', cut and sewn from purchased fabric
<b>416390</b>	drywall and plaster supplies merchant wholesalers	<b>315250</b>	dungarees, women's and misses', cut and sewn from purchased fabric
<b>327420</b>	drywall cement and panels, gypsum-based, manufacturing	<b>417990</b>	dunnage (marine supplies) merchant wholesalers
<b>238310</b>	drywall finishing (e.g., sanding, spackling, stippling, taping, texturing)	<b>236110</b>	duplex (i.e., one unit above the other), construction, by general contractors
<b>238310</b>	drywall installation, including the hanging of drywall, sheetrock, plasterboard, gypsum wallboard and subsequent finishing	<b>236110</b>	duplex (i.e., side-by-side), construction, by general contractors
<b>313210</b>	duck fabrics, broad-woven, weaving	<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>418410</b>	dyestuffs merchant wholesalers
<b>333413</b>	dust and fume collecting equipment, manufacturing	<b>325920</b>	dynamite, manufacturing
<b>314990</b>	dust cloths, made from purchased fabrics	<b>334512</b>	dynamometers, manufacturing
<b>238220</b>	dust collecting equipment installation, contractors	<b>335312</b>	dynamos, electric (except automotive), manufacturing
<b>416120</b>	dust collecting equipment merchant wholesalers	<b>335312</b>	dynamotors (except motor vehicle), manufacturing
<b>315250</b>	dusters (i.e., apparel), women's, misses' and girls', cut and sewn from purchased fabric	<b>E</b>	
<b>339990</b>	dusters, feather, manufacturing	<b>339110</b>	ear and nose plugs (e.g., for swimming), manufacturing
<b>336410</b>	dusting and spraying equipment and parts, aircraft, manufacturing	<b>812190</b>	ear piercing service
<b>325610</b>	dusting cloths, chemically treated, manufacturing	<b>339110</b>	ear stoppers (noise protectors), manufacturing
<b>418390</b>	dusts and sprays (e.g., vegetable, crops) merchant wholesalers	<b>339110</b>	eardrums, artificial, manufacturing
<b>445320</b>	duty free liquor shops	<b>532410</b>	earth moving equipment rental and leasing (without operator)
<b>459420</b>	duty free shops, gifts	<b>238910</b>	earth moving, contractors
<b>911910</b>	duty/tax collection on goods, federal government	<b>237990</b>	earth retention system construction
<b>332311</b>	dwellings, prefabricated, metal, manufacturing	<b>112999</b>	earth worm production, farms or hatcheries
<b>325999</b>	dye preparations, clothing, household type, manufacturing	<b>212398</b>	earth, coloured, mine
<b>313310</b>	dyeing and finishing hosiery, for the trade	<b>327110</b>	earthenware table and kitchen articles, coarse, manufacturing
<b>313310</b>	dyeing gloves, woven or knit, for the trade	<b>327110</b>	earthenware, commercial and household, semivitreous, manufacturing
<b>313310</b>	dyeing knit fabrics, for the trade	<b>339940</b>	easels, artists', manufacturing
<b>333248</b>	dyeing machinery, textile, manufacturing	<b>332329</b>	eaves, sheet metal, manufacturing
<b>313310</b>	dyeing purchased knit fabrics	<b>416390</b>	eavestroughing merchant wholesalers
<b>313310</b>	dyeing purchased yarn or woven fabrics (except wool and similar animal fibre)	<b>238170</b>	eavestroughing, contractors
<b>313310</b>	dyeing purchased yarn or woven fabrics, of wool and similar animal fibres	<b>332329</b>	eavestroughs, sheet metal, manufacturing
<b>313310</b>	dyeing textile products, for the trade	<b>327110</b>	ecclesiastical statuary, clay, manufacturing
<b>313310</b>	dyeing textile raw stock, yarn and narrow fabrics (except knit and wool), for the trade	<b>327420</b>	ecclesiastical statuary, gypsum, manufacturing
<b>313310</b>	dyeing weft knit fabrics, for the trade	<b>327990</b>	ecclesiastical statuary, stone, manufacturing
<b>325620</b>	dyes, hair, manufacturing	<b>339910</b>	ecclesiastical ware, precious metal (except plated), manufacturing
<b>325130</b>	dyes, inorganic and synthetic organic, manufacturing	<b>332999</b>	ecclesiastical ware, precious plated metal, manufacturing
<b>325130</b>	dyes, inorganic, manufacturing	<b>912910</b>	economic advisory bodies, provincial
<b>325190</b>	dyes, natural, manufacturing	<b>911910</b>	economic and fiscal policy, federal government
<b>325130</b>	dyes, synthetic organic, manufacturing		

<b>813910</b>	economic area development promotion, non-government	<b>912910</b>	educational programs, exceptional children, provincial administration
<b>541690</b>	economic consulting services	<b>611710</b>	educational test development
<b>911910</b>	economic development agencies, federal government	<b>611710</b>	educational testing services
<b>912910</b>	economic policy, provincial administration	<b>813920</b>	educators' associations
<b>541720</b>	economic research and development services	<b>114114</b>	eel catching, inland
<b>911910</b>	economic research programs to improve performance and competitiveness, federal government	<b>114113</b>	eel catching, salt water
<b>912910</b>	economic research programs to improve performance and competitiveness, provincial	<b>325410</b>	effervescent salts, manufacturing
<b>332410</b>	economizers (i.e., power boiler apparatus), manufacturing	<b>541619</b>	efficiency experts
<b>813110</b>	ecumenical institutes	<b>322299</b>	egg case fillers and flats, die-cut from purchased paper or paperboard
<b>332210</b>	edge tools for woodworking (e.g., augers, bits, gimlets, countersinks), non-powered manufacturing	<b>335210</b>	egg cookers, electric, manufacturing
<b>311225</b>	edible and inedible animal and vegetable fat and oil products	<b>445298</b>	egg dealers, retail
<b>311224</b>	edible and inedible oilseed products	<b>112399</b>	egg farms, poultry (except chicken, duck or turkey)
<b>311225</b>	edible animal fats and oils, refining and blending	<b>115210</b>	egg grading station, fee-based
<b>413190</b>	edible gelatin merchant wholesalers	<b>112340</b>	egg hatcheries, poultry
<b>333310</b>	editing equipment, motion picture (e.g., rewinders, viewers, titlers, splicers), manufacturing	<b>311990</b>	egg substitutes, manufacturing
<b>512190</b>	editing motion picture films, video or television tape	<b>413130</b>	egg-grading station, own account
<b>561410</b>	editing service	<b>312140</b>	eggnog, alcoholic, manufacturing
<b>912910</b>	education curriculum development, provincial	<b>311515</b>	eggnog, canned, non-alcoholic, manufacturing
<b>912910</b>	education finance programs, provincial	<b>311511</b>	eggnog, fresh, non-alcoholic, manufacturing
<b>912910</b>	education planning, provincial administration	<b>111219</b>	eggplant farming (except under cover), field, bedding plant and seed production
<b>911910</b>	education programs for Aboriginal people, federal government	<b>413130</b>	eggs merchant wholesalers
<b>913910</b>	education programs, local	<b>112991</b>	eggs, beef, producing
<b>541720</b>	education research and development services	<b>311990</b>	eggs, processed, manufacturing
<b>911910</b>	education statistics centres (federal government)	<b>334512</b>	elapsed time meters, electronic, manufacturing
<b>611710</b>	educational counselling	<b>313220</b>	elastic cord, fabric-covered, manufacturing
<b>611620</b>	educational fitness workshop	<b>313210</b>	elastic fabrics, broad-woven, weaving
<b>611710</b>	educational literature and support services	<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	<b>414220</b>	electric household machines merchant wholesalers
<b>911910</b>	electoral offices, federal government	<b>333416</b>	electric household type furnaces (e.g., electric forced air furnaces, heat pumps, etc.), manufacturing
<b>912910</b>	electoral offices, provincial government	<b>414220</b>	electric houseware and household fans merchant wholesalers
<b>334512</b>	electric air cleaner controls, automatic, manufacturing	<b>416110</b>	electric insect control devices merchant wholesalers
<b>417990</b>	electric aircraft instruments merchant wholesalers	<b>414220</b>	electric irons merchant wholesalers
<b>334512</b>	electric and electronic controllers, industrial process type, manufacturing	<b>414220</b>	electric kitchen appliances (e.g., toasters, kettles, ironers) merchant wholesalers
<b>331110</b>	electric arc furnace steel mills	<b>335130</b>	electric lamp (bulb) parts, manufacturing
<b>336110</b>	electric automobiles for highway use, manufacturing	<b>416110</b>	electric lamps and lighting fixtures, parts and accessories merchant wholesalers
<b>339950</b>	electric backlight signs, manufacturing	<b>335130</b>	electric light bulbs and tubes, manufacturing
<b>414220</b>	electric beauty care appliances merchant wholesalers	<b>416110</b>	electric light bulbs merchant wholesalers
<b>414220</b>	electric blankets merchant wholesalers	<b>335130</b>	electric lighting fixtures, manufacturing
<b>331420</b>	electric cable and wire, insulated, copper, made in wire drawing plants	<b>416110</b>	electric lighting, distribution and control equipment merchant wholesalers
<b>221122</b>	electric car charging stations	<b>336510</b>	electric locomotives, manufacturing
<b>339990</b>	electric cigar and cigarette lighters, manufacturing	<b>416110</b>	electric motor controls merchant wholesalers
<b>414220</b>	electric clock merchant wholesalers	<b>416110</b>	electric motors merchant wholesalers
<b>238210</b>	electric contracting	<b>335312</b>	electric motors, manufacturing
<b>414220</b>	electric curling irons merchant wholesalers	<b>339990</b>	electric musical instruments, manufacturing
<b>335210</b>	electric fans (except industrial), manufacturing	<b>414220</b>	electric percolators merchant wholesalers
<b>335990</b>	electric fence chargers, manufacturing	<b>414220</b>	electric personal care appliances (e.g., hair dryers, razors, toothbrushes) merchant wholesalers
<b>335920</b>	electric fixture wire, manufacturing	<b>221122</b>	electric power brokers and agents, that arrange the sale of electricity over power distribution systems operated by others
<b>335311</b>	electric furnace transformers, manufacturing	<b>221121</b>	electric power control (e.g., arranging transmission between utilities)
<b>416120</b>	electric furnaces merchant wholesalers	<b>238210</b>	electric power control panels and outlets, installation
<b>414220</b>	electric garbage disposals merchant wholesalers	<b>416110</b>	electric power equipment merchant wholesalers
<b>811411</b>	electric handheld power tool repair (except lawn and garden)	<b>221119</b>	electric power generation (e.g., geothermal, solar, tidal, wind)
<b>334512</b>	electric heat proportioning controls, modulating controls, manufacturing	<b>221119</b>	electric power generation (except hydro, fossil fuel or nuclear)
<b>419120</b>	electric heaters, wholesale agents and brokers	<b>335315</b>	electric power switchboard and part manufacturing
<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>416110</b>	electric power transmission equipment merchant wholesalers	<b>238210</b>	electrical inspection services
<b>237130</b>	electric power transmission lines and towers, construction	<b>238210</b>	electrical installation of environmental control systems for temperature and humidity
<b>416110</b>	electric prime movers merchant wholesalers	<b>416110</b>	electrical instruments merchant wholesalers
<b>414220</b>	electric ranges and stoves merchant wholesalers	<b>416110</b>	electrical insulators merchant wholesalers
<b>449211</b>	electric razor shops, retail	<b>327110</b>	electrical insulators, porcelain, manufacturing
<b>414220</b>	electric razors merchant wholesalers	<b>416110</b>	electrical lugs and connectors merchant wholesalers
<b>334512</b>	electric space heater controls, automatic, manufacturing	<b>813910</b>	electrical manufacturers' association
<b>335210</b>	electric space heaters, portable, manufacturing	<b>416110</b>	electrical measuring and testing equipment (except automotive) merchant wholesalers
<b>485110</b>	electric street railway transportation	<b>811210</b>	electrical measuring instrument repair and calibration
<b>414220</b>	electric toothbrushes merchant wholesalers	<b>335930</b>	electrical metallic tubing (EMT), manufacturing
<b>416110</b>	electric transformers merchant wholesalers	<b>334512</b>	electrical network analyzers, manufacturing
<b>414220</b>	electric waffle irons merchant wholesalers	<b>416110</b>	electrical non-current carrying materials and supplies merchant wholesalers
<b>416120</b>	electric water heaters merchant wholesalers	<b>419120</b>	electrical power generation and transmission equipment, wholesale agents and brokers
<b>335229</b>	electric water heaters, domestic, manufacturing	<b>416110</b>	electrical power house equipment merchant wholesalers
<b>541330</b>	electrical and electronic engineering services	<b>485110</b>	electrical railway operation, commuter
<b>417990</b>	electrical automobile engine testing equipment merchant wholesalers	<b>811113</b>	electrical repair shops, motor vehicle
<b>416110</b>	electrical boxes and fittings merchant wholesalers	<b>238210</b>	electrical repairs on buildings
<b>416110</b>	electrical construction materials merchant wholesalers	<b>416110</b>	electrical service entrance equipment merchant wholesalers
<b>238210</b>	electrical contractors	<b>416110</b>	electrical signalling equipment merchant wholesalers
<b>416110</b>	electrical distribution equipment merchant wholesalers	<b>339950</b>	electrical signs and advertising displays, manufacturing
<b>416110</b>	electrical distribution panelboards merchant wholesalers	<b>417920</b>	electrical signs including electronic billboards merchant wholesalers
<b>416110</b>	electrical distribution switchboards merchant wholesalers	<b>416110</b>	electrical supplies and wiring devices merchant wholesalers
<b>417990</b>	electrical engine testing equipment, automobile merchant wholesalers	<b>444180</b>	electrical supplies retailers selling primarily to other business but also selling to household consumers
<b>541330</b>	electrical engineering services	<b>444180</b>	electrical supplies, retail
<b>541360</b>	electrical geophysical surveying services	<b>416110</b>	electrical switchgear and protective equipment merchant wholesalers
<b>416110</b>	electrical hanging and fastening devices merchant wholesalers	<b>541380</b>	electrical testing laboratory
<b>238210</b>	electrical inspection of commercial building		



<b>416110</b>	electrical transmission equipment merchant wholesalers	<b>334290</b>	electromechanical control equipment (e.g., signalling, safety, traffic), manufacturing
<b>238210</b>	electrical wiring contractors	<b>334512</b>	electromechanical counters, manufacturing
<b>416110</b>	electrical wiring supplies and electrical construction materials merchant wholesalers	<b>334512</b>	electromedical apparatus, equipment and instruments (e.g., bronchoscopes, gastroscopes, colonoscopes), manufacturing
<b>419120</b>	electrical wiring supplies and electrical construction materials, wholesale agents and brokers	<b>334512</b>	electromedical apparatus, equipment and instruments (e.g., cystoscope, otoscopes, retinoscopes), manufacturing
<b>238210</b>	electrical work, construction and maintenance	<b>334512</b>	electromedical diagnostic equipment (e.g., CT scanner, CAT scanner, MRI device), manufacturing
<b>335990</b>	electrically conductive film, manufacturing	<b>417930</b>	electromedical equipment merchant wholesalers
<b>238210</b>	electrician	<b>334512</b>	electromedical therapy equipment, manufacturing
<b>334512</b>	electricity and electrical signal measuring instruments, manufacturing	<b>331110</b>	electrometallurgical ferro-alloys, manufacturing
<b>334512</b>	electricity and electrical signal testing equipment, manufacturing	<b>334512</b>	electromyographs, manufacturing
<b>416110</b>	electricity measuring instruments merchant wholesalers	<b>333990</b>	electron beam welding equipment, manufacturing
<b>334512</b>	electrocardiographs, manufacturing	<b>335990</b>	electron linear accelerators, manufacturing
<b>333519</b>	electro-chemical milling machines, metalworking, manufacturing	<b>334512</b>	electron microprobes, laboratory type, manufacturing
<b>333990</b>	electrode holders, welding, manufacturing	<b>334512</b>	electron microscopes, manufacturing
<b>334512</b>	electrodes used in industrial process measurement, manufacturing	<b>333248</b>	electron tube making machinery, manufacturing
<b>335990</b>	electrodes, for thermal and electrolytic uses, carbon and graphite, manufacturing	<b>334410</b>	electron tube parts (e.g., bases, getters, Gunn effect) (except glass blanks), manufacturing
<b>334512</b>	electroencephalographs, manufacturing	<b>327215</b>	electron tube parts, glass blanks, made from purchased glass
<b>334512</b>	electrogastrographs, manufacturing	<b>327214</b>	electron tube parts, glass blanks, made in glass-making plants
<b>332910</b>	electrohydraulic servo valves, fluid power, manufacturing	<b>334512</b>	electron tube test equipment, manufacturing
<b>325410</b>	electrolyte in vivo diagnostic substances, manufacturing	<b>334410</b>	electron tubes, manufacturing
<b>334512</b>	electrolytic conductivity instruments, industrial process type, manufacturing	<b>333519</b>	electron-discharge metal cutting machines, manufacturing
<b>334512</b>	electrolytic conductivity instruments, laboratory type, manufacturing	<b>417320</b>	electronic aircraft instruments merchant wholesalers
<b>333519</b>	electrolytic metal cutting machines, manufacturing	<b>493190</b>	electronic audio equipment warehousing
<b>335315</b>	electromagnetic clutches and brakes, manufacturing	<b>417320</b>	electronic capacitors and condensers merchant wholesalers
<b>334512</b>	electromagnetic flowmeters, manufacturing	<b>459999</b>	electronic cigarette and vaping products, retail
<b>541360</b>	electromagnetic geophysical surveying services		
<b>335315</b>	electromagnets, manufacturing		

<b>339990</b>	electronic cigarette devices and vaping liquids, manufacturing	<b>417320</b>	electronic replacement parts merchant wholesalers
<b>413310</b>	electronic cigarette merchant wholesalers	<b>541710</b>	electronic research and development laboratories
<b>459999</b>	electronic cigarette retailing	<b>417320</b>	electronic resistors merchant wholesalers
<b>417320</b>	electronic coils and transformers merchant wholesalers	<b>336320</b>	electronic sensors (e.g., air bag, brake, fuel, exhaust), manufacturing
<b>417320</b>	electronic communication equipment merchant wholesalers	<b>417310</b>	electronic smart boards merchant wholesalers
<b>541990</b>	electronic communication verification content services	<b>417930</b>	electronic teaching machines (except computers) merchant wholesalers
<b>417320</b>	electronic components (e.g., motion sensors) merchant wholesalers	<b>414210</b>	electronic television (TV) games merchant wholesalers
<b>419110</b>	electronic components, navigational and communications equipment and supplies, business-to-business (B2B) electronic markets, wholesale	<b>334512</b>	electronic test equipment for testing electrical characteristics, manufacturing
<b>417320</b>	electronic connectors merchant wholesalers	<b>561990</b>	electronic timing sport events services
<b>238210</b>	electronic containment fencing for pets, installation	<b>334512</b>	electronic totalizing counters, manufacturing
<b>336320</b>	electronic control modules, motor vehicle, manufacturing	<b>339930</b>	electronic toys and game machines (except coin-operated), manufacturing
<b>417310</b>	electronic controllers and related devices merchant wholesalers	<b>459120</b>	electronic toys, retail
<b>417310</b>	electronic data processing machines merchant wholesalers	<b>417320</b>	electronic tubes (e.g., receiving, transmitting, industrial) merchant wholesalers
<b>513140</b>	electronic database (machine readable) publishing	<b>334512</b>	electrophoresis instruments, manufacturing
<b>332118</b>	electronic enclosures, unfinished metal, stamping	<b>333248</b>	electroplating machinery and equipment, manufacturing
<b>541330</b>	electronic engineering services	<b>332810</b>	electroplating metals and metal products, for the trade
<b>522329</b>	electronic financial payment services	<b>332810</b>	electroplating, for the trade
<b>522329</b>	electronic funds transfer services, including peer-to-peer payment services	<b>238320</b>	electrostatic painting on site (including of lockers and fixtures), contractors
<b>522329</b>	electronic funds transfer services	<b>333413</b>	electrostatic precipitation equipment, manufacturing
<b>713120</b>	electronic game arcades	<b>334512</b>	electrotherapeutic apparatus, manufacturing
<b>334511</b>	electronic guidance systems and equipment, manufacturing	<b>335130</b>	electrotherapeutic lamp units for ultra-violet and infra-red radiation, manufacturing
<b>336320</b>	electronic ignition parts, motor vehicle, manufacturing	<b>334512</b>	electrotherapy units, manufacturing
<b>417320</b>	electronic intercommunication equipment merchant wholesalers	<b>323120</b>	electrotype plate preparation services
<b>417320</b>	electronic navigational equipment and devices merchant wholesalers	<b>333248</b>	electrotyping machines, manufacturing
<b>323120</b>	electronic prepress services for the printing trade	<b>334512</b>	elemental analyzers, manufacturing
<b>417320</b>	electronic rectifiers merchant wholesalers	<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>488410</b>	emergency road service, motor vehicle
<b>332329</b>	elevator guide rails, metal, manufacturing	<b>621110</b>	emergency room physician
<b>238291</b>	elevator, escalator and moving sidewalk installation and repair, contractors	<b>624220</b>	emergency shelter for victims of domestic violence and abuse
<b>417230</b>	elevators merchant wholesalers	<b>327910</b>	emery cloth or paper, manufacturing
<b>333920</b>	elevators or escalators, passenger and freight, manufacturing	<b>212398</b>	emery mining
<b>336410</b>	elevators, aircraft, manufacturing	<b>811199</b>	emissions testing service, automotive, without repair
<b>333920</b>	elevators, farm type, manufacturing	<b>485990</b>	employee and equipment transportation by amphibious vehicle
<b>325999</b>	embalming fluids, manufacturing	<b>541612</b>	employee assessment consulting services
<b>812210</b>	embalming services	<b>624190</b>	employee assistance program
<b>339110</b>	embalming tables, manufacturing	<b>541612</b>	employee benefit consulting services
<b>911410</b>	embassies, federal government	<b>485410</b>	employee bus service
<b>919110</b>	embassy, foreign governments in Canada	<b>541612</b>	employee compensation consulting services
<b>339910</b>	emblems (pins, medals, insignia), manufacturing	<b>621990</b>	employee drug testing services
<b>314990</b>	emblems, textile, manufacturing	<b>561330</b>	employee leasing services
<b>313310</b>	embossing broad-woven fabrics, for the trade	<b>561490</b>	employee relocation services
<b>313310</b>	embossing fabrics, for the trade	<b>813930</b>	employees' associations, for improvement of wages and working conditions
<b>316990</b>	embossing leather goods, for the trade	<b>813910</b>	employers' bargaining organization
<b>323120</b>	embossing plate preparation services	<b>524129</b>	employers liability insurance
<b>313310</b>	embossing purchased fabrics (except wool and similar animal fibre)	<b>814110</b>	employing individuals such as baby-sitters, nanny services, cooks, maids and butlers, and outside workers, such as gardeners, caretakers and other maintenance workers
<b>313310</b>	embossing purchased fabrics, of wool or similar animal fibre	<b>561310</b>	employment agencies, motion picture or video
<b>314990</b>	embroidering of advertising on clothing owned by others	<b>561310</b>	employment agencies, radio or television
<b>314990</b>	embroidering on clothing owned by others, on a contract basis	<b>561310</b>	employment agencies, theatrical
<b>314990</b>	embroidering on textile products for the trade	<b>912210</b>	employment counselling services, provincial government
<b>333248</b>	embroidery machinery, manufacturing	<b>911910</b>	employment insurance service
<b>115210</b>	embryo transplant service, agricultural	<b>814110</b>	employment of a nanny
<b>624230</b>	emergency and other relief services	<b>561310</b>	employment or labour registries
<b>624230</b>	emergency measure associations	<b>561310</b>	employment placement agencies
<b>913190</b>	emergency measures organization services, local government	<b>911310</b>	employment services (placement counselling), federal government
<b>912190</b>	emergency measures organizations, provincial government	<b>325610</b>	emulsifiers (i.e., surface active agents), manufacturing
<b>911290</b>	emergency planning services, federal government	<b>325610</b>	emulsifiers and penetrants, manufacturing
<b>611690</b>	emergency preparedness training	<b>325510</b>	enamel paints, manufacturing
<b>912190</b>	emergency programs services, provincial government	<b>212323</b>	enamel sand mining
		<b>339110</b>	enamel, dental, manufacturing

<b>332999</b>	enamelled bathroom fixtures, manufacturing	<b>336310</b>	engine block assemblies, automotive and truck gasoline engine, manufacturing
<b>416120</b>	enamelled iron sanitary ware merchant wholesalers	<b>331511</b>	engine block castings, iron, unfinished, manufacturing
<b>332210</b>	enamelled metal cooking utensils, manufacturing	<b>336320</b>	engine block heaters, manufacturing
<b>416320</b>	enamelled tileboard (hardboard) merchant wholesalers	<b>325999</b>	engine degreasers, manufacturing
<b>332810</b>	enamelling metals and metal products	<b>412110</b>	engine distillate merchant wholesalers
<b>416340</b>	enamels merchant wholesalers	<b>336410</b>	engine heaters, aircraft, manufacturing
<b>339940</b>	enamels, china painting, manufacturing	<b>336310</b>	engine parts (except diesel), automotive and truck, manufacturing
<b>449129</b>	enamelware, retail	<b>811111</b>	engine repair and replacement
<b>335315</b>	enclosed electrical protective equipment, manufacturing	<b>325999</b>	engine starting fluids, manufacturing
<b>414420</b>	encyclopedias merchant wholesalers	<b>417990</b>	engine testing equipment merchant wholesalers
<b>513130</b>	encyclopedias, publishing and printing combined	<b>541330</b>	engineering design services
<b>513130</b>	encyclopedias, publishing or publisher	<b>417930</b>	engineering instruments, equipment and supplies merchant wholesalers
<b>337123</b>	end tables, wood, manufacturing	<b>611210</b>	engineering schools (non-university)
<b>111219</b>	endive farming (except under cover), field, bedding plant and seed production	<b>813920</b>	engineers' associations
<b>325410</b>	endocrine products, uncompounded, manufacturing	<b>417930</b>	engineers' equipment and supplies merchant wholesalers
<b>325410</b>	endocrine system medical preparations (i.e., thyroid hormones, hypothalamic-pituitary hormones, corticosteroids), manufacturing	<b>541330</b>	engineers, private practice
<b>325320</b>	endrin insecticides, manufacturing	<b>417990</b>	engines (except motor vehicle) merchant wholesalers
<b>541690</b>	energy consulting services	<b>811310</b>	engines and turbines repair services (except automotive)
<b>334512</b>	energy cut-off controls, residential and commercial types, manufacturing	<b>336310</b>	engines, dual fuel systems for motor vehicles, manufacturing
<b>541350</b>	energy efficiency inspection services	<b>333619</b>	engines, internal combustion (except aircraft and non-diesel automotive), manufacturing
<b>311340</b>	energy food bar, manufacturing	<b>333619</b>	engines, military tanks (except turbines), manufacturing
<b>334512</b>	energy measuring equipment, electrical, manufacturing	<b>339930</b>	engines, miniature, manufacturing
<b>911910</b>	energy programs, federal administration	<b>333619</b>	engines, natural gas or propane (except automotive), manufacturing
<b>912910</b>	energy resources programs, provincial government	<b>332210</b>	engravers' hand tools, non-powered, manufacturing
<b>331490</b>	energy wire and cable, made in non-ferrous (except aluminum, copper) wire drawing plants	<b>339910</b>	engraving (including laser engraving), etching or chasing precious or precious clad holloware and silverware
<b>331420</b>	energy wire or cable, insulated, made in copper wire drawing plants	<b>332810</b>	engraving metals and metal products (except printing plates, precious metal jewellery and flatware), for the trade
<b>811111</b>	engine (e.g., diesel, gas) repair, automotive	<b>323120</b>	engraving printing plates, for the printing trades
<b>332113</b>	engine and turbine forgings, unfinished, made from purchased metal		

<b>339910</b>	engraving, chasing or etching precious metal flatware	<b>325410</b>	enzyme and isoenzyme in vitro diagnostic substances, manufacturing
<b>333310</b>	enlargers, photographic, manufacturing	<b>325190</b>	enzyme proteins (i.e., basic synthetic chemicals) (except pharmaceutical use), manufacturing
<b>315250</b>	ensemble dresses, women's and misses', cut and sewn from purchased fabric	<b>325410</b>	enzyme proteins (i.e., basic synthetic chemicals), pharmaceutical use, manufacturing
<b>711130</b>	ensembles, musical	<b>325130</b>	eosine dyes, manufacturing
<b>333110</b>	ensilage blowers and cutters, manufacturing	<b>325410</b>	ephedrine and derivatives (i.e., basic chemicals), manufacturing
<b>911910</b>	enterprise development assistance programs, federal administration	<b>325210</b>	epichlorohydrin bisphenol and diphenol, manufacturing
<b>516212</b>	entertainment broadcasting sites, Internet	<b>325210</b>	epichlorohydrin elastomers, manufacturing
<b>532280</b>	entertainment video games, computer, rental	<b>325520</b>	epoxy adhesives, manufacturing
<b>541710</b>	entomological research and development laboratories	<b>325510</b>	epoxy coatings, manufacturing
<b>115110</b>	entomological service, agricultural	<b>418410</b>	epoxy repair products merchant wholesalers
<b>333247</b>	envelope making machinery, manufacturing	<b>325210</b>	epoxy resins, manufacturing
<b>561490</b>	envelope stuffing service	<b>212398</b>	Epsom salts, mining
<b>333310</b>	envelope stuffing, sealing and addressing machinery, manufacturing	<b>212398</b>	epsomite mining
<b>322230</b>	envelopes (e.g., mailing, stationery), made from any material	<b>112920</b>	equines (i.e., horse), raising or ranching
<b>459410</b>	envelopes, paper, retail	<b>813910</b>	equipment distributors' association
<b>911910</b>	environment programs, federal government	<b>417930</b>	equipment for persons with a physical disability, merchant wholesalers
<b>913910</b>	environment programs, local administration	<b>238299</b>	equipment installation, millwright
<b>912910</b>	environment programs, provincial government	<b>417990</b>	equipment parts for railroads, aircraft, ships and boats merchant wholesalers
<b>541710</b>	environmental (pollution) research and development laboratories	<b>238910</b>	equipment rental with operator (except cranes)
<b>813310</b>	environmental advocacy groups	<b>238910</b>	equipment rental, cat work (excavating, renting out), with operator
<b>562910</b>	environmental cleaning rivers	<b>526911</b>	equity funds, Canadian
<b>912910</b>	environmental control programs, provincial government	<b>526912</b>	equity funds, foreign
<b>541330</b>	environmental engineering services	<b>339940</b>	eraser guides and shields, manufacturing
<b>911910</b>	environmental hazards researching, federal	<b>326290</b>	erasers, rubber, or rubber and abrasive combined, manufacturing
<b>541380</b>	environmental laboratory testing services	<b>213118</b>	erecting lease tank, oil and gas field, on a contract basis
<b>911910</b>	environmental pollution control programs, federal	<b>238120</b>	erecting structural steel
<b>562910</b>	environmental remediation services	<b>339930</b>	erector sets, toy, manufacturing
<b>339110</b>	environmental testing equipment, manufacturing	<b>325410</b>	ergot alkaloids (i.e., basic chemicals), manufacturing
<b>321999</b>	environmentally-friendly heating logs 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>325190</b>	ethyl cellulose, non-plasticized, manufacturing
<b>523990</b>	escrow agencies (except real estate)	<b>325190</b>	ethyl chloride, manufacturing
<b>531390</b>	escrow agents, real estate	<b>325190</b>	ethyl ether, manufacturing
<b>459999</b>	esotericism shop	<b>325190</b>	ethyl formate, manufacturing
<b>418410</b>	essential oils merchant wholesalers	<b>325190</b>	ethyl nitrite, manufacturing
<b>325999</b>	essential oils, natural, manufacturing	<b>325190</b>	ethyl perhydrophenanthrene, manufacturing
<b>325190</b>	essential oils, synthetic, manufacturing	<b>325110</b>	ethylbenzene, made from refined petroleum or natural gas liquids
<b>523920</b>	establishments of trust companies engaged in portfolio management	<b>325210</b>	ethylcellulose plastics, manufacturing
<b>713291</b>	establishments owned or operated by governments	<b>325110</b>	ethylene (ethene), made from refined petroleum or natural gas liquids
<b>541990</b>	estate assessment (i.e., appraisal) services	<b>325190</b>	ethylene dichloride (dichloroethane), manufacturing
<b>541110</b>	estate law, offices	<b>325190</b>	ethylene glycol ether, manufacturing
<b>526989</b>	estate, trust and agency funds	<b>325190</b>	ethylene glycol, manufacturing
<b>814110</b>	estates, private employing domestic personnel	<b>325190</b>	ethylene oxide, manufacturing
<b>325210</b>	ester gum, manufacturing	<b>324110</b>	ethylene, made in petroleum refineries
<b>812190</b>	estheticians, services (i.e., hair removal)	<b>325210</b>	ethylene-propylene rubber, manufacturing
<b>611510</b>	esthetics, cosmetology and hairdressing schools	<b>325210</b>	ethylene-propylene-nonconjugated diene (EPDM) rubber, manufacturing
<b>115310</b>	estimating timber	<b>325210</b>	ethylene-vinyl acetate resins, manufacturing
<b>333248</b>	etching equipment, semiconductor, manufacturing	<b>325999</b>	eucalyptus oil, manufacturing
<b>333248</b>	etching machines (printing trades machinery), manufacturing	<b>813110</b>	evangelical organizations
<b>332810</b>	etching metals and metal products (except printing plates, precious metal jewellery and flatware), for the trade	<b>413190</b>	evaporated salt merchant wholesalers
<b>325110</b>	ethane, made from refined petroleum or natural gas liquids	<b>339110</b>	evaporation apparatus, laboratory type, manufacturing
<b>325190</b>	ethanol (ethyl alcohol), non-potable, made by the wet-mill process	<b>334512</b>	evaporation meters, manufacturing
<b>325190</b>	ethanol (ethyl alcohol), non-potable, manufacturing	<b>333416</b>	evaporative condensers (i.e., heat transfer equipment), manufacturing
<b>813410</b>	ethnic associations	<b>541899</b>	event planning services for advertising
<b>711512</b>	ethnic dancers, independent	<b>611690</b>	exam preparation and tutoring services, online, via an intermediary platform service
<b>711322</b>	ethnic festival promoters, without facilities	<b>238910</b>	excavating contractors
<b>513110</b>	ethnic newspapers, publishing	<b>417210</b>	excavating machinery and equipment merchant wholesalers
<b>325190</b>	ethyl acetate, natural, manufacturing	<b>213118</b>	excavating slush pits and cellars, on a contract basis
<b>325190</b>	ethyl acetate, synthetic, manufacturing	<b>238910</b>	excavating, earthmoving or land clearing, agricultural
<b>325190</b>	ethyl alcohol (ethanol), non-potable, manufacturing	<b>238910</b>	excavating, earthmoving or land clearing, mining (except mine site overburden removal)
<b>312140</b>	ethyl alcohol, potable, manufacturing		
<b>325190</b>	ethyl butyrate, manufacturing		

<b>238910</b>	excavating, earthmoving, or land clearing contractors	<b>541690</b>	expert witness testifying in court
<b>333120</b>	excavators (e.g., power shovels), manufacturing	<b>211110</b>	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
<b>321999</b>	excelsior (e.g., pads, wrappers), wood, manufacturing	<b>213119</b>	exploration for minerals often accomplished using purchased services of specialty businesses such as contract drilling services to obtain core samples
<b>523990</b>	exchange clearinghouses, commodity or security	<b>213119</b>	exploration services for metal mining, on a contract basis
<b>335312</b>	exciter assemblies, motor and generator, manufacturing	<b>418410</b>	explosives, all kinds (except ammunition and fireworks) merchant wholesalers
<b>513130</b>	exclusive agents, books	<b>325920</b>	explosives, manufacturing
<b>911910</b>	executive advisory commissions	<b>419120</b>	export agents or brokers, wholesale trade
<b>912910</b>	executive council office, provincial	<b>911910</b>	export development programs, federal government
<b>561110</b>	executive management services	<b>333310</b>	exposure meters, photographic, manufacturing
<b>561310</b>	executive placement services	<b>623110</b>	extended care facilities
<b>561310</b>	executive recruitment services	<b>622310</b>	extended care hospitals
<b>561310</b>	executive search services	<b>524129</b>	extended warranty for appliances
<b>532280</b>	exercise (physical fitness) equipment rental	<b>335990</b>	extension cord sets (except appliance and automotive harnesses), manufacturing
<b>322230</b>	exercise books and pads, made from purchased paper	<b>335990</b>	extension cords, made from purchased insulated wire, manufacturing
<b>713940</b>	exercise centres	<b>321999</b>	extension ladders, wood, manufacturing
<b>339920</b>	exercise cycles, manufacturing	<b>321999</b>	extension planks, wood, manufacturing
<b>532280</b>	exercise equipment rental	<b>238310</b>	exterior insulation finish systems, installation
<b>339920</b>	exercising machines, manufacturing	<b>238140</b>	exterior marble, granite or slate work, installation
<b>416120</b>	exhaust and air-moving equipment merchant wholesalers	<b>325320</b>	exterminating chemical products (e.g., fungicides, insecticides, pesticides), manufacturing
<b>333413</b>	exhaust fans, industrial and commercial type, manufacturing	<b>911410</b>	external affairs services, federal government
<b>336390</b>	exhaust headers and collectors, automotive, truck and bus, manufacturing	<b>911420</b>	external aid services, federal government
<b>336390</b>	exhaust systems and parts, automotive, truck and bus, manufacturing	<b>336410</b>	external power units, for hand inertia starters, aircraft, manufacturing
<b>238220</b>	exhaust systems contractor (e.g., kitchens, industrial work areas)	<b>333120</b>	extractors, piling, manufacturing
<b>336410</b>	exhaust systems, aircraft, manufacturing	<b>311920</b>	extracts, essences and preparations, coffee or tea, 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>459920</b>	exhibition of Indigenous art for retail sale		
<b>326150</b>	expanded plastics (except polystyrene) products, manufacturing		
<b>326140</b>	expanded polystyrene products, manufacturing		
<b>332319</b>	expansion joints, metal, manufacturing		

<b>325190</b>	extracts, natural dyeing and tanning, manufacturing	<b>332999</b>	fabricated metal pipe fittings made from purchased pipe, steel
<b>326290</b>	extruded, moulded or lathe-cut rubber goods, manufacturing	<b>332319</b>	fabricated metal plate work, manufacturing
<b>333246</b>	extruding machinery for plastics and rubber, manufacturing	<b>332999</b>	fabricated pipe and pipe fittings, made from purchased metal pipe
<b>333248</b>	extruding machinery, textile, manufacturing	<b>314990</b>	fabricated rope products (e.g., nets, slings), made in cordage or twine mills
<b>333519</b>	extruding machines, metalworking, manufacturing	<b>332319</b>	fabricated steel plate according to custom or standard design, for factory or field assembly
<b>333519</b>	extrusion dies, for use with all materials, manufacturing	<b>416210</b>	fabricated steel plate products merchant wholesalers
<b>331313</b>	extrusion ingot, made in primary aluminum plants	<b>332319</b>	fabricated structural shapes (e.g., for bridges, buildings), manufacturing
<b>325410</b>	eye and ear preparations, manufacturing	<b>332420</b>	fabricating and erecting large storage tanks, which must be assembled at the site
<b>621990</b>	eye bank	<b>811121</b>	fabrication of trailer bodies on a custom basis
<b>339110</b>	eye examining instruments and apparatus (e.g., corneal microscopes, slit lamps), manufacturing	<b>313210</b>	fabrics (e.g., flannel, ratine, terry), broad-woven, cotton, weaving
<b>323113</b>	eye glass frames, screen printing, for the trade	<b>313220</b>	fabrics (e.g., paper, glass, wool, cotton), narrow woven (i.e., 30 cm/12 in. or less in width), weaving
<b>417930</b>	eye glasses merchant wholesalers	<b>414130</b>	fabrics and piece goods merchant wholesalers
<b>325620</b>	eye make-up (e.g., eye shadow, eyebrow pencils, mascara), manufacturing	<b>314990</b>	fabrics for reinforcing rubber tires, industrial belting and fuel cells, manufacturing
<b>316990</b>	eyeglass cases, all materials, manufacturing	<b>313210</b>	fabrics, broad-woven, man-made fibre, weaving
<b>339110</b>	eyeglass or spectacles frames, mountings, lenses and parts (i.e., temples and fronts), manufacturing	<b>313210</b>	fabrics, broad-woven, wool, mohair and similar animal fibres, weaving
<b>456130</b>	eyeglasses, frames, mounting and spectacles, retail	<b>313240</b>	fabrics, knit, made in warp knit fabrics mills
<b>F</b>		<b>313240</b>	fabrics, lace, made in lace mills
<b>111130</b>	faba bean farming	<b>325620</b>	face creams (e.g., cleansing, moisturizing), manufacturing
<b>459130</b>	fabric retailers	<b>711511</b>	face painting
<b>418410</b>	fabric softeners merchant wholesalers	<b>335930</b>	face plates (wiring devices), manufacturing
<b>325610</b>	fabric softeners, manufacturing	<b>812115</b>	facial salons
<b>238310</b>	fabric wall systems, noise insulating, installation	<b>322291</b>	facial tissues, made from purchased paper
<b>493190</b>	fabric warehousing	<b>322121</b>	facial tissues, made in paper mills
<b>416210</b>	fabricated bar joists merchant wholesalers	<b>419110</b>	facilitating business-to-business sales of new and used merchandise on an auction basis using the Internet
<b>332319</b>	fabricated bar joists, manufacturing	<b>812990</b>	facilities for do-it-yourself meal preparation onsite
<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>541514</b>	facilities management services, computer	<b>326220</b>	fan belts, rubber or plastic, manufacturing
<b>561210</b>	facilities support services (except computer)	<b>334512</b>	fan controls, temperature responsive, manufacturing
<b>541514</b>	facilities support services, computer	<b>336320</b>	fans, electric cooling, automotive, truck and bus, manufacturing
<b>517310</b>	facilities-based competitive service providers	<b>335210</b>	fans, household, electric (except attic fans), manufacturing
<b>517310</b>	facilities-based telecommunication carrier	<b>333413</b>	fans, industrial and commercial type, manufacturing
<b>333519</b>	facing machines, metalworking, manufacturing	<b>334512</b>	fare collection equipment, manufacturing
<b>334210</b>	facsimile equipment, stand-alone, manufacturing	<b>417990</b>	fareboxes for public transit vehicles merchant wholesalers
<b>417910</b>	facsimile machinery, sales and service, merchant wholesalers	<b>311211</b>	farina (except breakfast food), made in flour mills
<b>522299</b>	factoring accounts receivable	<b>417110</b>	farm and garden ploughs, harrows and tillers merchant wholesalers
<b>522299</b>	factoring companies	<b>417110</b>	farm and garden tractors merchant wholesalers
<b>337127</b>	factory furniture (e.g., stools, work benches, tool stands, cabinets), manufacturing	<b>541940</b>	farm animal health care services
<b>336410</b>	factory overhaul and conversion of aircraft and propulsion systems	<b>115210</b>	farm animal specialties breeding services
<b>313210</b>	faillie fabrics, broad-woven, weaving	<b>236220</b>	farm building construction (except residential), general contractors
<b>711319</b>	fair organizers, agricultural, with facilities	<b>332311</b>	farm buildings, prefabricated, metal, manufacturing
<b>813110</b>	faith healers, religious organization	<b>321992</b>	farm buildings, prefabricated, wood frame, manufacturing
<b>911910</b>	family allowance program, federal administration	<b>813910</b>	farm bureaus
<b>624120</b>	family care, home-maker services	<b>417110</b>	farm cream separators merchant wholesalers
<b>458114</b>	family clothing, retail	<b>522299</b>	farm credit corporation
<b>624190</b>	family counselling services	<b>417110</b>	farm cultivators, seeders or spreaders merchant wholesalers
<b>912110</b>	family courts	<b>237990</b>	farm drainage tile installation
<b>713120</b>	family fun centres	<b>532490</b>	farm equipment rental or leasing
<b>912910</b>	family income supplement programs, provincial	<b>417110</b>	farm equipment sales and service
<b>541110</b>	family law, offices	<b>418320</b>	farm field crop seeds merchant wholesalers
<b>624110</b>	family location services	<b>417110</b>	farm grinders, mixers and crushers merchant wholesalers
<b>621110</b>	family physicians, general practice	<b>417110</b>	farm implement merchant wholesalers
<b>621410</b>	family planning (i.e., birth control clinic, planned parenthood) counselling services	<b>115110</b>	farm labour contractors
<b>621410</b>	family planning centres	<b>115110</b>	farm labour pool (supplies help to farmers)
<b>722410</b>	family pub	<b>417110</b>	farm machinery and equipment merchant wholesalers
<b>722511</b>	family restaurants (e.g., diners)	<b>811310</b>	farm machinery and equipment, repair
<b>624190</b>	family service agencies		
<b>458210</b>	family shoe store, retail		
<b>912910</b>	family welfare programs, provincial government		
<b>326220</b>	fan belts, plastics, manufacturing		

<b>419120</b>	farm machinery and equipment, wholesale agents and brokers	<b>339990</b>	fasteners (e.g., glove, hook-and-eye, dome, slide zippers, snap), manufacturing
<b>333110</b>	farm machinery, assembling	<b>444140</b>	fasteners (except clothing), retail
<b>115210</b>	farm management service (animal production)	<b>416330</b>	fasteners, hardware, merchant wholesalers
<b>115110</b>	farm management service (crop production)	<b>334511</b>	fathometers, manufacturing
<b>522299</b>	farm mortgage companies	<b>334512</b>	fatigue testing machines, industrial, mechanical, manufacturing
<b>418320</b>	farm potato, seeds merchant wholesalers	<b>311225</b>	fats and oils, made from purchased fats and oils
<b>115110</b>	farm produce (e.g., fruit, vegetable) packing service	<b>311224</b>	fats and oils, made in oilseed crushing mills
<b>115110</b>	farm product (crop) sorting, grading or packing service (for the grower)	<b>325190</b>	fatty acid esters and amines, manufacturing
<b>493130</b>	farm product warehousing and storage, other than cold storage	<b>325190</b>	fatty acids (e.g., margaric, oleic (red oil), stearic), manufacturing
<b>419120</b>	farm products (other than livestock and grain), wholesale agents and brokers	<b>325190</b>	fatty alcohols, manufacturing
<b>484229</b>	farm products hauling, local	<b>327110</b>	faucet handles, vitreous china and earthenware, manufacturing
<b>531190</b>	farm rental	<b>332910</b>	faucets, plumbing, manufacturing
<b>417110</b>	farm sprayers and dusters merchant wholesalers	<b>321999</b>	faucets, wood, manufacturing
<b>332420</b>	farm storage tanks, heavy gauge metal, manufacturing	<b>311614</b>	feather meal, manufacturing
<b>444240</b>	farm supplies (primarily feed, seeds and chemical), retail	<b>315250</b>	feather-filled clothing, men's and boys', cut and sewn from purchased fabric
<b>417110</b>	farm swathers and windrowers merchant wholesalers	<b>315250</b>	feather-filled coats, jackets and vests, women's and misses', cut and sewn from purchased fabric
<b>333110</b>	farm tractors and attachments, manufacturing	<b>339990</b>	feathers, preparing for use in clothing and textile products
<b>333110</b>	farm wagons (such as hay wagons), manufacturing	<b>516219</b>	feature syndicate
<b>419110</b>	farm, lawn and garden machinery and equipment, business-to-business (B2B) electronic markets, wholesale	<b>911910</b>	federal aviation administration (including control)
<b>813910</b>	farmers' association	<b>911240</b>	federal cannabis regulatory services
<b>813910</b>	farmers' union	<b>911910</b>	federal communications commission
<b>541710</b>	farms, experimental	<b>911210</b>	federal court of equity
<b>115210</b>	farriers (horseshoeing)	<b>911210</b>	federal court of queen's bench
<b>238170</b>	fascia and soffit, metal and plastic, installation	<b>911210</b>	federal courts (i.e., customs, patent appeals, chancery, exchequer)
<b>541490</b>	fashion design services	<b>522130</b>	federal credit unions
<b>541490</b>	fashion designer	<b>524129</b>	federal crop insurance corporation
<b>722512</b>	fast food concession	<b>524129</b>	federal deposit insurance corporation (FDIC)
<b>722512</b>	fast food restaurant, drive-in	<b>522299</b>	federal government lending agency
<b>722512</b>	fast food restaurants	<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>444180</b>	fencing dealers, retail
<b>911910</b>	federal-provincial relations, federal government	<b>339920</b>	fencing equipment (sporting goods), manufacturing
<b>813210</b>	federated charities organizations	<b>238990</b>	fencing for highway, installation
<b>445110</b>	federated co-op association, retail (primarily food)	<b>321999</b>	fencing, prefabricated sections, wood, manufacturing
<b>813910</b>	federation of agriculture	<b>321999</b>	fencing, wood (except rough pickets, poles and rails), manufacturing
<b>813930</b>	federation of labour	<b>212299</b>	ferberite, huebnerite, manganite or microlite mining
<b>418310</b>	feed for fur bearing animals merchant wholesalers	<b>333248</b>	fermentation equipment, chemical, manufacturing
<b>311515</b>	feed grade dry milk products, manufacturing	<b>332420</b>	fermentation tanks (e.g., anaerobic digester), heavy gauge metal, manufacturing
<b>111190</b>	feed grain farms	<b>445320</b>	fermented malt beverages, retail
<b>418310</b>	feed grains merchant wholesalers	<b>325189</b>	ferric chloride, manufacturing
<b>333110</b>	feed grinders (i.e., crushers and mixers), farm type, manufacturing	<b>325130</b>	ferric oxide pigments, manufacturing
<b>333110</b>	feed processing equipment, farm type, manufacturing	<b>325189</b>	ferric oxides (except pigment), manufacturing
<b>311119</b>	feed, specialty (e.g., for mice, guinea pig, mink, earthworm, rabbit), manufacturing	<b>483214</b>	ferries operated in harbours
<b>335311</b>	feeder voltage regulators and boosters (electrical transformers), manufacturing	<b>336611</b>	ferries or ferryboats, building
<b>333130</b>	feeders, sieves and screening equipment, mineral beneficiating type, manufacturing	<b>483214</b>	ferries, operating on rivers or inland lakes (except Great Lakes), transportation of passengers
<b>112410</b>	feedlots, lamb	<b>483214</b>	ferries, operating on rivers or inland lakes, freight transportation (except Great Lake)
<b>212326</b>	feldspar mining	<b>483116</b>	ferries, passenger, operating on coastal waters or on the Great Lakes
<b>212326</b>	feldspar, crushed, ground or pulverized, mining	<b>333310</b>	ferris wheels, manufacturing
<b>313310</b>	felt fabric finishing	<b>416210</b>	ferroalloys merchant wholesalers
<b>414130</b>	felt merchant wholesalers	<b>331110</b>	ferro-chromium, manufacturing
<b>322121</b>	felts, asphalt, made in paper mills	<b>325189</b>	ferrocyanides, manufacturing
<b>313210</b>	felts, broad-woven (except wool and similar animal fibres), weaving	<b>331110</b>	ferro-manganese, manufacturing
<b>331222</b>	fence gates, posts and fittings, iron or steel, made in wire drawing plants	<b>331110</b>	ferro-molybdenum, manufacturing
<b>113311</b>	fence posts, cutting	<b>331110</b>	ferro-nickel, manufacturing
<b>331110</b>	fence posts, iron or steel, made in steel mills	<b>331110</b>	ferroniobium, manufacturing
<b>238990</b>	fences and enclosures of any material, installation, erection or repair	<b>331110</b>	ferro-phosphorus, manufacturing
<b>332329</b>	fences and gates (except wire), metal, manufacturing	<b>331110</b>	ferro-silicon, manufacturing
<b>332619</b>	fencing and fence gates, made from purchased wire	<b>331110</b>	ferro-titanium, manufacturing
<b>713991</b>	fencing clubs	<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>335920</b>	fibre optic cable, made from purchased strand (live transmission of images)
<b>332910</b>	ferrous fluid power hose fittings, made from purchased ferrous materials	<b>334410</b>	fibre optic connectors, manufacturing
<b>416210</b>	ferrous forgings merchant wholesalers	<b>322219</b>	fibre spools, reels and blocks, made from purchased paperboard
<b>332113</b>	ferrous forgings, unfinished, made from purchased iron or steel	<b>322219</b>	fibre tubes, made from purchased paperboard
<b>419120</b>	ferrous metal ores and concentrates, agents and brokers	<b>321216</b>	fibreboard, manufacturing
<b>418510</b>	ferrous ores and concentrates merchant wholesalers	<b>326193</b>	fibreglass automobile body skins, manufacturing
<b>416210</b>	ferrous wire rods merchant wholesalers	<b>416390</b>	fibreglass building materials merchant wholesalers
<b>416210</b>	ferrous wire screening merchant wholesalers	<b>414130</b>	fibreglass fabrics merchant wholesalers
<b>331110</b>	ferro-vanadium, manufacturing	<b>313210</b>	fibreglass fabrics, broad-woven, weaving
<b>621410</b>	fertility clinic	<b>327990</b>	fibreglass insulation products, manufacturing
<b>418390</b>	fertilizer and fertilizer materials merchant wholesalers	<b>326196</b>	fibreglass window and door manufacturing
<b>115110</b>	fertilizer application service	<b>238210</b>	fibre-optic cable (except transmission lines), installation
<b>325313</b>	fertilizer materials, nitrogenous and phosphatic, manufacturing	<b>237130</b>	fibre-optic cable transmission lines, construction
<b>325313</b>	fertilizers, mixed, made in plants producing nitrogenous fertilizer materials	<b>325220</b>	fibres and filaments, artificial, manufacturing
<b>325313</b>	fertilizers, mixed, made in plants producing nitrogenous or phosphatic fertilizer materials	<b>325220</b>	fibres and filaments, cellulosic, manufacturing and texturizing
<b>325313</b>	fertilizers, mixed, made in plants producing phosphatic fertilizer materials	<b>325220</b>	fibres and filaments, non-cellulosic, manufacturing and texturizing
<b>325313</b>	fertilizers, natural organic (except compost), manufacturing	<b>325220</b>	fibres and filaments, synthetic, manufacturing
<b>325313</b>	fertilizers, of animal waste origin, manufacturing	<b>335990</b>	fibres, carbon and graphite, manufacturing
<b>325313</b>	fertilizers, of sewage origin, manufacturing	<b>414420</b>	fiction books merchant wholesalers
<b>444240</b>	fertilizers, retail	<b>513130</b>	fiction books, publishing and printing combined
<b>333110</b>	fertilizing machinery, farm type, manufacturing	<b>513130</b>	fiction books, publishing or publishers
<b>711322</b>	festival of arts (except film) promoters, without facilities	<b>524129</b>	fidelity insurance
<b>711322</b>	festival without facilities	<b>531390</b>	fiduciaries, real estate
<b>512130</b>	festivals, film, with or without facilities	<b>523990</b>	fiduciary agencies (except real estate)
<b>325410</b>	fever remedy preparations, manufacturing	<b>111999</b>	field crop combination farm (except grain and oil seeds; or fruit and vegetable)
<b>322219</b>	fibre cans and drums (i.e., fibre body, ends of any material), made from purchased paperboard	<b>315250</b>	field jackets, military, men's and boys', cut and sewn from purchased fabric
<b>418220</b>	fibre cans and drums merchant wholesalers	<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	<b>512190</b>	film restoration services
<b>336211</b>	fifth wheel assemblies, manufacturing	<b>711512</b>	film technicians, independent
<b>115310</b>	fighting forest fires using specialized water bombers	<b>326114</b>	film, plastics (except packaging), manufacturing
<b>711215</b>	figure skaters, independent	<b>326114</b>	film, plastics, manufacturing
<b>713991</b>	figure skating clubs	<b>326114</b>	film, plastics, packaging, manufacturing
<b>325220</b>	filament yarn, man-made, manufacturing	<b>325999</b>	film, sensitized (e.g., camera, motion picture, X-ray), manufacturing
<b>335130</b>	filaments, for electric lamps, manufacturing	<b>512190</b>	film, video and tape transfer service
<b>418210</b>	file cards merchant wholesalers	<b>512110</b>	films, motion picture production with distribution
<b>322230</b>	file folders (e.g., accordion, expanding, hanging, manila), made from purchased paper or paperboard	<b>418220</b>	filter papers merchant wholesalers
<b>418210</b>	file folders, tabs and accessories merchant wholesalers	<b>212323</b>	filter sands, crude, mining
<b>322230</b>	file separators and dividers, die-cut, made from purchased paper or paperboard	<b>327110</b>	filtering media, pottery, manufacturing
<b>333519</b>	files (i.e., machine tool accessory), manufacturing	<b>336390</b>	filters (e.g., air, engine oil, fuel), internal combustion engine (except motor vehicle), manufacturing
<b>332210</b>	files and rasps, hand-held, manufacturing	<b>336390</b>	filters (e.g., air, engine oil, fuel), internal combustion engine, manufacturing
<b>333519</b>	filing machines, metalworking, manufacturing	<b>336390</b>	filters, automotive type (e.g., fuel, oil, air, etc.), manufacturing
<b>212323</b>	fill dirt pits	<b>334410</b>	filters, electronic component type, manufacturing
<b>325510</b>	fillers, wood (e.g., dry, liquid, paste), manufacturing	<b>333990</b>	filters, industrial and general line (except for warm air furnaces and internal combustion engines), manufacturing
<b>417990</b>	filling station equipment merchant wholesalers	<b>322299</b>	filters, paper, made from purchased paper
<b>311990</b>	fillings, cake or pie (except fruit, meat, vegetable), manufacturing	<b>237110</b>	filtration plant, construction
<b>711512</b>	film actors, independent	<b>221310</b>	filtration plant, water, municipal
<b>449213</b>	film and photographic supplies, retail	<b>212323</b>	filtration sand mining
<b>519212</b>	film archives	<b>332999</b>	fin assemblies, mortar, manufacturing
<b>541380</b>	film badge testing services	<b>332999</b>	fin assemblies, torpedo and bomb, manufacturing
<b>561310</b>	film casting bureau	<b>912910</b>	finance, provincial administration
<b>414430</b>	film developing and finishing equipment merchant wholesalers	<b>911910</b>	financial affairs, federal government
<b>512120</b>	film distribution agencies	<b>913910</b>	financial affairs, local administration
<b>512130</b>	film festival exhibitors	<b>523140</b>	financial futures brokerages
<b>512120</b>	film libraries, that own rights to films and distribute them	<b>523930</b>	financial investment advice services, customized, fees paid by clients
<b>812921</b>	film processing (except for the motion picture industry and the one-hour film developing service), laboratories	<b>532410</b>	financial leasing of construction, mining and forestry machinery
<b>512190</b>	film processing laboratories, motion picture	<b>513120</b>	financial magazines and periodicals, publishing and printing combined
<b>711512</b>	film producers, independent	<b>513120</b>	financial magazines and periodicals, publishing or publisher

<b>541611</b>	financial management consulting services (except investment advice)	<b>313310</b>	finishing knit fabrics, for the trade
<b>524210</b>	financial planning and life insurance sales, agents and brokers	<b>313310</b>	finishing purchased broad-woven fabrics, cotton
<b>523930</b>	financial planning services, customized, fees paid by clients	<b>313310</b>	finishing purchased broad-woven fabrics, man-made fibre and silk
<b>524129</b>	financial responsibility insurance	<b>313310</b>	finishing purchased broad-woven fabrics, wool and similar animal fibre
<b>522329</b>	financial transactions processing (except central bank)	<b>313310</b>	finishing purchased narrow woven fabrics
<b>522220</b>	financing of dealers by motor vehicle manufacturers' organizations	<b>313310</b>	finishing purchased warp knit fabrics
<b>541990</b>	fine art consultant	<b>313310</b>	finishing purchased weft knit fabrics
<b>611610</b>	fine arts schools	<b>313310</b>	finishing purchased yarn or thread (except wool or similar animal fibre)
<b>322121</b>	fine paper stock, manufacturing	<b>313310</b>	finishing purchased yarn or thread, wool or similar animal fibre
<b>418220</b>	fine papers (except stationery) merchant wholesalers	<b>611690</b>	finishing schools, charm and modelling
<b>722511</b>	fine-dining restaurants	<b>313310</b>	finishing textile raw stock, thread and yarn, for the trade
<b>112510</b>	finfish hatcheries	<b>313240</b>	finishing the fabrics knitted in the same establishment
<b>114114</b>	finfish, inland fishing (e.g., flounder, salmon, trout), fresh water	<b>313210</b>	finishing the fabrics woven in the same establishment
<b>114113</b>	finfish, salt water, fishing	<b>238210</b>	fire alarm systems, installation
<b>321215</b>	finger jointed lumber, manufacturing	<b>236110</b>	fire and flood damage clean-up, residential services
<b>112510</b>	fingerlings, raising in freshwater or salt water	<b>236220</b>	fire and flood restoration of commercial and institutional buildings
<b>561611</b>	fingerprint services	<b>236110</b>	fire and flood restoration of multifamily buildings, by general contractors
<b>414410</b>	finished diamonds (gems) merchant wholesalers	<b>236110</b>	fire and flood restoration of residential homes, by general contractors
<b>337215</b>	finished plastic furniture parts (e.g., frames), manufacturing	<b>524210</b>	fire auto insurance (general), agents and brokers
<b>414410</b>	finished precious stones (gems) merchant wholesalers	<b>327120</b>	fire brick, clay refractories, manufacturing
<b>414410</b>	finished precious stones merchant wholesalers	<b>212326</b>	fire clay mining
<b>314110</b>	finishing (e.g., dyeing) purchased rugs and carpets	<b>913140</b>	fire department, local government
<b>314110</b>	finishing (e.g., dyeing) rugs and carpets	<b>334290</b>	fire detection and alarm systems, manufacturing
<b>238340</b>	finishing (e.g., grinding, polishing, grouting) terrazzo or tile	<b>334512</b>	fire detector systems, non-electric, manufacturing
<b>325610</b>	finishing agents, textile and leather, manufacturing	<b>332321</b>	fire doors, metal, manufacturing
<b>238350</b>	finishing carpentry	<b>238190</b>	fire escapes, installation
<b>313220</b>	finishing fabrics made in the same narrow fabric mill or Schifflli machine mill	<b>332329</b>	fire escapes, metal, manufacturing
<b>313230</b>	finishing fabrics made in the same nonwoven fabric mills	<b>325999</b>	fire extinguisher chemical preparations, manufacturing
<b>313310</b>	finishing fabrics, for the trade	<b>418410</b>	fire extinguisher preparations merchant wholesalers

<b>418410</b>	fire extinguishers merchant wholesalers	<b>336120</b>	fire-fighting trucks (e.g., ladder, pumper), assembling on chassis of own manufacture
<b>339990</b>	fire extinguishers, portable, manufacturing	<b>336211</b>	fire-fighting trucks (e.g., ladder, pumper), assembling on purchased chassis
<b>459999</b>	fire extinguishers, retail	<b>481215</b>	fire-fighting, using general purpose aircraft
<b>811310</b>	fire extinguishers, servicing and repairing	<b>449129</b>	fireplace accessories, retail
<b>314990</b>	fire hose, textile, made from purchased materials	<b>332999</b>	fireplace fixtures and equipment, manufacturing
<b>332910</b>	fire hydrant valves, manufacturing	<b>333416</b>	fireplace inserts (i.e., heat directing), manufacturing
<b>237110</b>	fire hydrant, installation	<b>238220</b>	fireplace installations (except masonry)
<b>416210</b>	fire hydrants merchant wholesalers	<b>324190</b>	fireplace logs, made from refined petroleum or coal
<b>332910</b>	fire hydrants, complete, manufacturing	<b>238220</b>	fireplace, natural gas, installation
<b>541380</b>	fire insurance underwriters' laboratories	<b>238140</b>	fireplaces, masonry, installation
<b>524124</b>	fire insurance underwriters	<b>449129</b>	fireplaces, retail
<b>913140</b>	fire investigating service, local government	<b>238310</b>	fireproof flooring construction, contractors
<b>912140</b>	fire investigation service, provincial government	<b>238310</b>	fireproofing buildings, contractor
<b>524291</b>	fire loss appraisal	<b>238310</b>	fireproofing buildings
<b>912140</b>	fire marshal's office, provincial government	<b>238310</b>	firestop contractors
<b>912140</b>	fire prevention programs, provincial government	<b>336370</b>	firewall, rocker and quarter panels, motor vehicle, metal, stamping
<b>541350</b>	fire protection inspection services	<b>321999</b>	firewood and fuel wood containing fuel binder, manufacturing
<b>313310</b>	fire resistance finishing of textile fabrics and products, for the trade	<b>418610</b>	firewood merchant wholesalers
<b>325999</b>	fire retardant chemical preparations, manufacturing	<b>457219</b>	firewood or fuelwood dealers, retail
<b>238220</b>	fire sprinkler systems, installation	<b>713999</b>	fireworks display service
<b>811113</b>	fire suppression equipment installation in off-road vehicles	<b>414460</b>	fireworks merchant wholesalers
<b>611510</b>	fire training school	<b>325999</b>	fireworks, manufacturing
<b>813310</b>	firearms advocacy organizations	<b>459999</b>	fireworks, retail
<b>459119</b>	firearms and ammunition, retail	<b>327110</b>	firing and decorating white china (whiteware) for the trade
<b>418990</b>	firearms and ammunitions (except sporting equipment) merchant wholesalers	<b>327110</b>	firing china, for the trade
<b>811310</b>	firearms and ordnance, repair and maintenance	<b>321920</b>	firkins and kits, wood, coopered, manufacturing
<b>611690</b>	firearms safety course	<b>914111</b>	First Nations Band Council
<b>336611</b>	fireboats or patrol boats, building	<b>914111</b>	First Nations Self-Government
<b>315250</b>	fire-fighters' dress uniforms, men's, cut and sewn from purchased fabric	<b>914111</b>	First Nations Tribal Council
<b>813930</b>	fire-fighters' unions	<b>621499</b>	first-aid centres
<b>417990</b>	fire-fighting equipment merchant wholesalers	<b>339110</b>	first-aid equipment and supplies, manufacturing
<b>333990</b>	fire-fighting sprinklers, automatic systems, manufacturing	<b>414520</b>	first-aid supplies merchant wholesalers
<b>339110</b>	fire-fighting suits and accessories, manufacturing	<b>611690</b>	first-aid training

<b>911910</b>	fiscal policies and measures, planning, development, federal administration	<b>414470</b>	fishing equipment and supplies (except commercial) merchant wholesalers
<b>722512</b>	fish and chips, take-out	<b>339920</b>	fishing equipment, manufacturing
<b>325410</b>	fish and cod liver oils, medicinal and uncompounded, manufacturing	<b>459119</b>	fishing equipment, retail
<b>311710</b>	fish and seafood chowder and soup, canning	<b>213118</b>	fishing for tools, oil and gas field, on a contract basis
<b>445250</b>	fish and seafood markets, retail	<b>911290</b>	fishing ground protection service
<b>419110</b>	fish and seafood, business-to-business (B2B) electronic markets, wholesale	<b>713999</b>	fishing guide services
<b>311710</b>	fish and seafood, curing, drying, pickling, salting, smoking and canning	<b>314990</b>	fishing line, natural or man-made fibres, manufacturing
<b>419120</b>	fish and seafood, wholesale agents and brokers	<b>314990</b>	fishing nets (except sport fishing), made from purchased materials
<b>333248</b>	fish and shellfish processing machinery, manufacturing	<b>314990</b>	fishing nets and seines, made in cordage or twine mills
<b>541710</b>	fish biologist service	<b>339920</b>	fishing nets, sport, manufacturing
<b>112510</b>	fish breeding and propagating service, freshwater	<b>713992</b>	fishing piers, operation of
<b>112510</b>	fish breeding and propagating service, salt water	<b>459119</b>	fishing supplies (including worms, minnows), retail
<b>419120</b>	fish broker	<b>339920</b>	fishing tackle, manufacturing
<b>419120</b>	fish buyers	<b>459119</b>	fishing tackle, sports, retail
<b>311710</b>	fish egg bait, canning	<b>713940</b>	fitness and recreational sports centres
<b>334511</b>	fish finders (i.e., sonar), manufacturing	<b>713940</b>	fitness centres
<b>311119</b>	fish food (for feeding fish), manufacturing	<b>414470</b>	fitness equipment merchant wholesalers
<b>112510</b>	fish hatchery service (freshwater)	<b>459119</b>	fitness equipment, retail
<b>112510</b>	fish hatchery service (salt water)	<b>326122</b>	fittings and unions, rigid plastics pipe, manufacturing
<b>311710</b>	fish meal, manufacturing	<b>331511</b>	fittings, soil and pressure pipe, cast iron, manufacturing
<b>332210</b>	fish wire (i.e., electrical wiring tool), manufacturing	<b>339110</b>	fixation appliances, internal, manufacturing
<b>311710</b>	fish, fresh or frozen, manufacturing	<b>488119</b>	fixed base operations
<b>541710</b>	fisheries research and development laboratories	<b>517410</b>	fixed-to-mobile satellite services
<b>611510</b>	fisheries school	<b>325999</b>	fixers, prepared photograph, manufacturing
<b>912910</b>	fisheries support programs, provincial government	<b>337110</b>	fixture tops, plastic laminated, manufacturing
<b>911290</b>	fishery services (e.g., inspection, protection, patrol)	<b>337215</b>	fixtures, store, manufacturing
<b>417990</b>	fishing boats merchant wholesalers	<b>459999</b>	flag shops, retail
<b>336611</b>	fishing boats, commercial, building	<b>488490</b>	flagging service (i.e., traffic control)
<b>336612</b>	fishing boats, recreational, building	<b>238990</b>	flagpole, installation
<b>713991</b>	fishing clubs	<b>332329</b>	flagpoles, metal, manufacturing
<b>541690</b>	fishing consultant service, boundary issue disputes	<b>321999</b>	flagpoles, wood, manufacturing
		<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>484223</b>	flatbed trucking service of forest products, local
<b>331221</b>	flakes, made from purchased iron or steel	<b>484233</b>	flatbed trucking service of forest products, long distance
<b>812330</b>	flame and heat resistant clothing supply and laundering service	<b>484229</b>	flat-bed trucking, local
<b>334512</b>	flame photometers, manufacturing	<b>114113</b>	flatfish and salmon fishing
<b>313310</b>	flame retardant finishing of textile fabrics and products, for the trade	<b>531111</b>	flats or apartments, operators
<b>334512</b>	flame safety controls for furnaces and boilers, manufacturing	<b>331110</b>	flats, iron or steel, made in steel mills
<b>332999</b>	flame throwers, manufacturing	<b>321920</b>	flats, wood, greenhouse, manufacturing
<b>333519</b>	flange facing machines, metalworking, manufacturing	<b>458310</b>	flatware and hollow ware, precious metal, retail
<b>332991</b>	flange units for ball or roller bearings, manufacturing	<b>332210</b>	flatware or cutlery (e.g., forks, spoons, knives), base metal plated with precious metal, manufacturing
<b>332113</b>	flange, valve and pipe fitting forgings, unfinished, made from purchased iron or steel	<b>332210</b>	flatware or cutlery (e.g., forks, spoons, knives), non-precious metal, manufacturing
<b>332910</b>	flanges and flange unions, pipe, metal, manufacturing	<b>339910</b>	flatware, precious metal (except plated), manufacturing
<b>313210</b>	flannel fabrics, broad-woven, wool, weaving	<b>449129</b>	flatware, retail
<b>315250</b>	flannel shirts, men's and boys', cut and sewn from purchased fabric	<b>413190</b>	flavoring extracts merchant wholesalers
<b>315250</b>	flannel shirts, women's and misses', cut and sewn from purchased fabric	<b>311930</b>	flavouring and syrup concentrates (except coffee-based), manufacturing
<b>336410</b>	flaps, aircraft wing, manufacturing	<b>413190</b>	flavouring extract (except for fountain use) merchant wholesalers
<b>325999</b>	flares, manufacturing	<b>325190</b>	flavouring materials (i.e., basic synthetic chemicals such as coumarin), manufacturing
<b>238170</b>	flashing installation, contractors	<b>311930</b>	flavouring pastes, powders and syrups, for soft drinks, manufacturing
<b>335910</b>	flashlight batteries, manufacturing	<b>115110</b>	flax decorticating and retting service
<b>335130</b>	flashlight bulbs, photographic, manufacturing	<b>313110</b>	flax-type fibre yarns made from purchased fibre
<b>416110</b>	flashlights merchant wholesalers	<b>313110</b>	flax-type yarns made from purchased yarns, manufacturing
<b>335130</b>	flashlights, manufacturing	<b>459510</b>	flea market sales operation (used merchandise), permanent stall
<b>484239</b>	flat bed trucking, long distance	<b>531120</b>	flea market space renting
<b>331221</b>	flat bright steel strip, made from purchased steel	<b>334110</b>	flexible (i.e., floppy) magnetic disk drives, manufacturing
<b>327214</b>	flat glass (e.g., float, plate), made in glass-making plants	<b>335920</b>	flexible cords, electric, insulated, manufacturing
<b>332619</b>	flat or coil springs, light gauge (except clock and watch), made from purchased wire	<b>332999</b>	flexible metal hose and tubing, manufacturing
<b>334110</b>	flat panel displays (i.e., complete units), computer peripheral equipment, manufacturing	<b>322220</b>	flexible packaging sheet materials (except foil-paper laminates), made by coating or laminating purchased paper
<b>332611</b>	flat springs, heavy gauge, manufacturing		
<b>336212</b>	flatbed trailers, commercial, manufacturing		

<b>322220</b>	flexible packaging sheet materials, made by laminating purchased aluminum foil	<b>321919</b>	floor baseboards, wood, manufacturing
<b>323120</b>	flexographic plate preparation services	<b>523120</b>	floor brokers, securities
<b>323119</b>	flexographic printing (except manifold business forms, textile fabrics), without publishing	<b>561722</b>	floor cleaning and maintenance
<b>323119</b>	flexographic printing on purchased labels or tags	<b>418410</b>	floor cleaning compounds merchant wholesalers
<b>333248</b>	flexographic printing presses, manufacturing	<b>414320</b>	floor covering (e.g., mats, runners, tile carpets, rugs) merchant wholesalers
<b>334511</b>	flight and navigation sensors, transmitters and displays, manufacturing	<b>449121</b>	floor covering retailers selling primarily to other businesses but also selling to household consumers
<b>611510</b>	flight crew training instruction	<b>444180</b>	floor covering stores, wood or ceramic tile only
<b>334511</b>	flight recorders (i.e., black boxes), manufacturing	<b>314110</b>	floor coverings (e.g., carpets, rugs, mats, matting), made of textile materials, weaving or knitting
<b>611510</b>	flight training for civilian rated aircraft	<b>419110</b>	floor coverings, carpets, rugs and other, business-to-business (B2B) electronic markets, wholesale
<b>611510</b>	flight training school	<b>419120</b>	floor coverings, wholesale agents and brokers
<b>339990</b>	flints, lighter, manufacturing	<b>332319</b>	floor jacks, metal, manufacturing
<b>321111</b>	fitches (i.e., veneer stock), made from logs or bolts	<b>238330</b>	floor laying, scraping, finishing and refinishing, including painting, contractors
<b>416340</b>	float and plate glass merchant wholesalers	<b>326290</b>	floor mats (e.g., bath, door), rubber, manufacturing
<b>334512</b>	float controls, residential and commercial types, manufacturing	<b>336370</b>	floor pans and fuel tank components, motor vehicle, metal, stamping
<b>327120</b>	floaters, glasshouse, clay, manufacturing	<b>332319</b>	floor posts, adjustable, metal, manufacturing
<b>332319</b>	floating covers, fabricated metal plate, manufacturing	<b>532310</b>	floor sanding machine rental
<b>311710</b>	floating factory ships engaged in shipboard processing of seafood	<b>327390</b>	floor slabs, precast concrete, manufacturing
<b>417220</b>	floating roof seals for oil and gas storage tanks merchant wholesalers	<b>449121</b>	floor tile and sheets, installation combined with selling
<b>561990</b>	floats, decoration of	<b>238330</b>	floor tile and sheets, installation only
<b>541490</b>	floats, design services	<b>414320</b>	floor tiles (except ceramic) merchant wholesalers
<b>314990</b>	flock (recovered textile fibres), processing	<b>419120</b>	floor tiles (except ceramic), wholesale agents and brokers
<b>313310</b>	flock printing (flocking) of textile fabrics, for the trade	<b>326198</b>	floor tiles (i.e., linoleum, vinyl), manufacturing
<b>332810</b>	flocking metals and metal products, for the trade	<b>449121</b>	floor tiles, retail (except ceramic tiles only and hardwood flooring only)
<b>237990</b>	flood control project construction	<b>333310</b>	floor washing and polishing machines, commercial type, manufacturing
<b>332319</b>	flood gates, metal plate, manufacturing	<b>335210</b>	floor waxers and polishers, household, electric, manufacturing
<b>335130</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>449211</b>	floor and rug care appliances, household, retail		

<b>532310</b>	floor waxing equipment rental	<b>459999</b>	flower shops, artificial or dried
<b>561722</b>	floor waxing service	<b>418320</b>	flower, garden and vegetable seeds, bulk and packaged merchant wholesalers
<b>332329</b>	flooring, open steel (i.e., grating), manufacturing	<b>111422</b>	flower, plant and bulb growing, greenhouse
<b>332329</b>	flooring, sheet metal, manufacturing	<b>113210</b>	flower, wild, gathering
<b>444180</b>	flooring, wood, retail	<b>111422</b>	flowers (i.e., cut or potted) and plants, greenhouse grown
<b>334110</b>	floppy disk drives, manufacturing	<b>411130</b>	flowers and florists' supplies merchant wholesalers
<b>334610</b>	floppy disks, blank, manufacturing	<b>339990</b>	flowers, foliage and fruits, artificial (except glass or plastic), manufacturing
<b>459310</b>	floral arrangements (e.g., potted plants, cut or fresh flowers), retail	<b>327120</b>	flue lining, clay, manufacturing
<b>561420</b>	floral wire service	<b>332329</b>	flues, stove and furnace, sheet metal, manufacturing
<b>459310</b>	florist shops, retail	<b>332439</b>	fluid milk shipping containers, light gauge metal, manufacturing
<b>327110</b>	florists' articles (i.e., flowers pots), red earthenware, manufacturing	<b>311511</b>	fluid milk substitutes, manufacturing
<b>322299</b>	florists' pots, moulded pulp, manufacturing	<b>311511</b>	fluid milk, processing
<b>333130</b>	flotation machinery, mining type, manufacturing	<b>332910</b>	fluid power (hydraulic or pneumatic) subassemblies, aircraft, manufacturing
<b>311211</b>	flour (e.g., vegetable, buckwheat, corn, durum, graham, barley), manufacturing	<b>333990</b>	fluid power actuators, manufacturing
<b>413190</b>	flour merchant wholesalers	<b>333990</b>	fluid power cylinders, manufacturing
<b>333248</b>	flour mill machinery, manufacturing	<b>332910</b>	fluid power hose assemblies, manufacturing
<b>311211</b>	flour milling	<b>333990</b>	fluid power motors, manufacturing
<b>311211</b>	flour mills, cereal grain, germ or flour (except rice, breakfast cereal and feed mills)	<b>333990</b>	fluid power pumps, manufacturing
<b>311211</b>	flour mixes (e.g., pancake, cake, biscuit, doughnut), made in flour mills	<b>332910</b>	fluid power valves and hose fittings, manufacturing
<b>311824</b>	flour mixes, prepared (e.g., biscuit, cake, doughnut, pancake), made from purchased flour	<b>334512</b>	fluidic devices, circuits and systems for process control, manufacturing
<b>311824</b>	flour, blended or self-rising, made from purchased flour	<b>332319</b>	flumes, fabricated metal plate, manufacturing
<b>311214</b>	flour, malt, manufacturing	<b>332329</b>	flumes, sheet metal, manufacturing
<b>335315</b>	flow actuated electrical switches, manufacturing	<b>325189</b>	fluoboric acid, manufacturing
<b>334512</b>	flow instruments, industrial process type, manufacturing	<b>335130</b>	fluorescent and vapour lamps, electric, manufacturing
<b>418320</b>	flower and field bulbs merchant wholesalers	<b>335311</b>	fluorescent ballasts (transformers), manufacturing
<b>327420</b>	flower boxes, plaster of Paris, manufacturing	<b>325130</b>	fluorescent dyes, manufacturing
<b>444240</b>	flower bulbs, retail	<b>335130</b>	fluorescent lamp electrodes, cold cathode, manufacturing
<b>111422</b>	flower farm	<b>335930</b>	fluorescent light starters, manufacturing
<b>111422</b>	flower nursery	<b>335130</b>	fluorescent lighting fixtures, manufacturing
<b>326198</b>	flower pots, plastics, manufacturing	<b>335130</b>	fluorescent tubes, manufacturing
<b>111422</b>	flower seed production	<b>325120</b>	fluorinated hydrocarbon gases, manufacturing

<b>325189</b>	fluorine, manufacturing	<b>337910</b>	foam rubber mattress, manufacturing
<b>212398</b>	fluorite mining	<b>418990</b>	foam rubber merchant wholesalers
<b>325210</b>	fluoro rubbers, manufacturing	<b>336320</b>	fog lights, motor vehicle, manufacturing
<b>325210</b>	fluorocarbon derivative rubbers, manufacturing	<b>322220</b>	foil bags, made from purchased foil
<b>325220</b>	fluorocarbon fibres and filaments, manufacturing	<b>332999</b>	foil containers (except bags), made from purchased metal foil
<b>325120</b>	fluorocarbon gases, manufacturing	<b>331420</b>	foil, copper and copper alloy, made by rolling purchased metal or scrap
<b>325210</b>	fluorohydrocarbon resins, manufacturing	<b>331490</b>	foil, nickel, made by rolling purchased metal or scrap
<b>325210</b>	fluoro-polymer resins, manufacturing	<b>561910</b>	folding and refolding service, textiles and apparel
<b>334512</b>	fluoroscopes, manufacturing	<b>322130</b>	folding boxboard stock, manufacturing
<b>212398</b>	fluorspar mining	<b>322212</b>	folding boxes (except corrugated), made from purchased paperboard
<b>332999</b>	flush tanks, metal, manufacturing	<b>322211</b>	folding boxes, corrugated, made from purchased paper or paperboard
<b>326191</b>	flush tanks, plastics, manufacturing	<b>322130</b>	folding boxes, made in paperboard mills
<b>332910</b>	flush valves, plumbing, manufacturing	<b>322212</b>	folding containers (except corrugated), made from purchased paperboard
<b>332910</b>	flushing hydrant, manufacturing	<b>418220</b>	folding paperboard boxes merchant wholesalers
<b>212315</b>	flux stone, limestone, crude, mining	<b>711120</b>	folk dance companies
<b>325999</b>	fluxes (e.g., brazing, galvanizing, soldering, welding), manufacturing	<b>711512</b>	folk dancers, independent
<b>418390</b>	fly and animal sprays merchant wholesalers	<b>336990</b>	food (vendor) carts on wheels, manufacturing
<b>325320</b>	fly sprays, manufacturing	<b>911420</b>	food aid programs, federal government
<b>339990</b>	fly swatters, manufacturing	<b>561990</b>	food and drug inspection services, on contract
<b>339990</b>	fly swatters, plastic, manufacturing	<b>624210</b>	food banks
<b>541870</b>	flyer direct distribution services	<b>722512</b>	food bars
<b>713991</b>	flying clubs	<b>333248</b>	food choppers, grinders, mixers and slicers (i.e., food manufacturing type), manufacturing
<b>488119</b>	flying fields operation	<b>325130</b>	food colouring, synthetic, manufacturing
<b>481215</b>	flying schools, primarily providing air transportation services to the general public	<b>311940</b>	food colourings, natural, manufacturing
<b>335130</b>	flytraps and insect lamps, electrical, manufacturing	<b>418220</b>	food container board merchant wholesalers
<b>336310</b>	flywheels and ring gears, automotive and truck gasoline engine, manufacturing	<b>326140</b>	food containers, polystyrene foam, manufacturing
<b>516110</b>	FM radio stations	<b>322219</b>	food containers, sanitary (except folding), made from purchased paper or paperboard
<b>326150</b>	foam covers for garment hangers, manufacturing	<b>722512</b>	food court
<b>418220</b>	foam plastic food trays merchant wholesalers	<b>333248</b>	food dehydration equipment (except household type), manufacturing
<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>492210</b>	food delivery, via an intermediary platform service	<b>811430</b>	footwear and leather goods repair (without retail sales of new equipment)
<b>445110</b>	food freezer plan, groceries (except direct sellers)	<b>419110</b>	footwear and leather goods, business-to-business (B2B) electronic markets, wholesale
<b>445240</b>	food freezer plans (meat only), retail store	<b>326198</b>	footwear or shoe parts (e.g., heels, soles), plastics, manufacturing
<b>335210</b>	food grinders, choppers and slicers, electric, domestic, manufacturing	<b>326290</b>	footwear parts (e.g., heels, soles, soling strips), rubber, manufacturing
<b>419110</b>	food groceries, business-to-business (B2B) electronic markets, wholesale	<b>811430</b>	footwear repair service
<b>456191</b>	food health (i.e., nutrition, vitamins, body enhancing) supplement, retail	<b>811430</b>	footwear repair shop, may include shoe dyeing on premises
<b>445110</b>	food markets, stores or groceries, retail	<b>458210</b>	footwear, retail
<b>327214</b>	food packaging containers, made in glass-making plants	<b>419120</b>	footwear, wholesale agents and brokers
<b>333990</b>	food packaging machinery, manufacturing	<b>111940</b>	forage crops (except corn for grain) farming
<b>449211</b>	food preparation appliances, household, retail	<b>238220</b>	forced air furnaces, installation
<b>417230</b>	food product manufacturing machinery merchant wholesalers	<b>333416</b>	forced air heating furnaces (except household type), manufacturing
<b>541710</b>	food research and development laboratories	<b>911910</b>	foreign cultural activities, sponsoring, federal administration
<b>722310</b>	food services under contract for airlines, railways, institutions	<b>523130</b>	foreign currency exchange dealing (acting as a principal in dealing foreign currency to investors)
<b>414510</b>	food supplements for human merchant wholesalers	<b>523130</b>	foreign currency exchange services (selling to the public)
<b>541380</b>	food testing laboratory	<b>911420</b>	foreign economic and social development services, federal government
<b>333310</b>	food warming equipment, commercial type, manufacturing	<b>919110</b>	foreign government service, office in Canada
<b>335229</b>	food waste disposal units, household, manufacturing	<b>911110</b>	foreign military aid
<b>418220</b>	food wrapping board merchant wholesalers	<b>919110</b>	foreign missions
<b>722512</b>	food, take-out services	<b>541380</b>	forensic laboratories (except medical)
<b>414520</b>	foot aids merchant wholesalers	<b>115310</b>	forest conservation services
<b>621390</b>	foot specialist, private practice	<b>611690</b>	forest education programs for children
<b>713991</b>	football clubs	<b>115310</b>	forest fire fighting services (e.g., inspection, prevention, protection)
<b>414470</b>	football equipment and supplies merchant wholesalers	<b>113210</b>	forest gums (e.g., chestnut, hemlock, cherry, pine and spruce), gathering
<b>339920</b>	football equipment, manufacturing	<b>115310</b>	forest management
<b>459119</b>	football equipment, retail	<b>113210</b>	forest nurseries for reforestation, growing trees
<b>316210</b>	footholds, rubber or plastic sole with fabric upper, manufacturing	<b>115310</b>	forest patrol
<b>414120</b>	footwear (e.g., athletic, boots, overshoes, shoes, slippers) merchant wholesalers	<b>484233</b>	forest product trucking, long distance
<b>414120</b>	footwear (e.g., plastic, rubber, leather, waterproof) merchant wholesalers	<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>327110</b>	forms for dipped rubber products, pottery, manufacturing
<b>484233</b>	forest products (e.g., logs, wood chips, lumber), trucking, long distance	<b>238190</b>	forms for poured concrete, erection and dismantling
<b>611510</b>	forest rangers' school	<b>332329</b>	forms, concrete, sheet metal, manufacturing
<b>611210</b>	forest technology schools	<b>339910</b>	fossil material jewellery, manufacturing
<b>541330</b>	forestry consultants (own account engineering)	<b>221112</b>	fossil-fuel electric power generation
<b>541690</b>	forestry consulting services (except engineer)	<b>623999</b>	foster homes
<b>417210</b>	forestry equipment merchant wholesalers	<b>238390</b>	foundation coating or sealing
<b>113110</b>	forestry farms	<b>238390</b>	foundation dampproofing (including installing rigid foam insulation)
<b>811310</b>	forestry machinery and equipment repair	<b>238910</b>	foundation digging (i.e., excavation)
<b>417210</b>	forestry machinery, parts, accessories and supplies merchant wholesalers	<b>238910</b>	foundation drilling contractors
<b>115310</b>	forestry maintenance (e.g., spacing and thinning trees, reforestation, mensuration services, measurement of trees)	<b>526989</b>	foundation funds
<b>541710</b>	forestry research and development laboratories	<b>414110</b>	foundation garments (e.g., underwear, undergarments, lingerie) merchant wholesalers
<b>611510</b>	forestry school	<b>458119</b>	foundation garments, retail
<b>333519</b>	forging machinery and hammers, manufacturing	<b>315210</b>	foundation garments, women's and girls', cut and sewn from materials owned by others
<b>332113</b>	forgings, ferrous, unfinished, made from purchased non-ferrous metal	<b>315250</b>	foundation garments, women's, misses' and girls', cut and sewn from purchased fabric
<b>331110</b>	forgings, iron or steel, made in steel mills	<b>325620</b>	foundations (i.e., make-up), manufacturing
<b>913910</b>	forgivable loan, local administration	<b>337910</b>	foundations, bed, spring, foam and platform, manufacturing
<b>417210</b>	forklift trucks for logs merchant wholesalers	<b>238140</b>	foundations, building, block, stone or brick, contractors
<b>333920</b>	forklift trucks, manufacturing	<b>238110</b>	foundations, building, poured concrete, contractors
<b>332210</b>	forks, hand tools (e.g., garden, hay, manure, stone), manufacturing	<b>238130</b>	foundations, building, wood, contractors
<b>332619</b>	form ties, made from purchased wire	<b>339990</b>	foundations, honeycomb (beekeepers' supplies), manufacturing
<b>331222</b>	form ties, made in wire drawing plants	<b>331529</b>	foundries, copper and copper alloy (except die-castings)
<b>315250</b>	formal jackets, men's and boys', cut and sewn from purchased fabric	<b>331511</b>	foundries, iron (i.e., ductile, grey, malleable, semisteel)
<b>325190</b>	formaldehyde, manufacturing	<b>333511</b>	foundry casting moulds, manufacturing
<b>325190</b>	formalin, manufacturing	<b>236210</b>	foundry construction
<b>325190</b>	formic acid, manufacturing	<b>325999</b>	foundry core oil, wash and wax, manufacturing
<b>238190</b>	forming contractor	<b>417230</b>	foundry machinery and equipment merchant wholesalers
<b>333519</b>	forming machines, metalworking, manufacturing	<b>332999</b>	foundry pattern making
<b>333511</b>	forms (i.e., moulds), industrial metal, manufacturing		

<b>212323</b>	foundry sand mining	<b>621499</b>	freestanding trauma centres (except hospitals)
<b>413190</b>	fountain fruits and syrups merchant wholesalers	<b>311420</b>	freeze-dried, food processing, fruits and vegetables
<b>335130</b>	fountain lighting fixtures, manufacturing	<b>311420</b>	freeze-drying fruits and vegetables
<b>332999</b>	fountains (except drinking), metal, manufacturing	<b>445240</b>	freezer provisioners (meat only), retail store
<b>327420</b>	fountains, plaster of Paris, manufacturing	<b>335223</b>	freezers, household, manufacturing
<b>333247</b>	fourdrinier machinery, manufacturing	<b>449211</b>	freezers, household, retail
<b>332619</b>	fourdrinier wire cloth, made from purchased wire	<b>333416</b>	freezers, laboratory type, manufacturing
<b>326198</b>	fourdrinier wires, plastics, manufacturing	<b>488519</b>	freight consolidation
<b>211110</b>	fracking or hydraulic fracturing for natural gas and oil	<b>488519</b>	freight forwarding service
<b>333248</b>	fractionating equipment, manufacturing	<b>488519</b>	freight forwarding, containerized freight
<b>211110</b>	fractionating natural gas liquids	<b>488990</b>	freight packing and crating
<b>333310</b>	frame and body alignment equipment, motor vehicle, manufacturing	<b>482113</b>	freight railway, mainline
<b>811121</b>	frame repair shops, automotive	<b>541619</b>	freight rate auditing services
<b>332999</b>	frames and handles, handbag and luggage, metal, manufacturing	<b>541619</b>	freight rate consulting services
<b>339940</b>	frames for artists' canvases (i.e., stretchers), manufacturing	<b>813910</b>	freight shippers' association
<b>337215</b>	frames for upholstered furniture, wood, manufacturing	<b>481110</b>	freight transportation, air, scheduled
<b>332321</b>	frames, door and window, metal, manufacturing	<b>484229</b>	freight transportation, using animal-drawn vehicle
<b>321911</b>	frames, door and window, wood, manufacturing	<b>311410</b>	French fries, frozen, pre-cooked, manufacturing
<b>333248</b>	frames, doubling and twisting for textiles, manufacturing	<b>722330</b>	French fries, mobile
<b>332999</b>	frames, lamp shade, metal (except wire), manufacturing	<b>311410</b>	French toast, waffles and pancakes, frozen, manufacturing
<b>337215</b>	frames, wooden, for upholstered furniture, manufacturing	<b>325120</b>	Freon™ gas, manufacturing
<b>238130</b>	framework, house, contractors	<b>335312</b>	frequency changers, electric, manufacturing
<b>238130</b>	framing contractors	<b>335312</b>	frequency converters (i.e., electric generators), manufacturing
<b>533110</b>	franchises, selling or licensing	<b>334512</b>	frequency meters (e.g., electrical, electronic, mechanical), manufacturing
<b>813410</b>	fraternal associations or lodges, social or civic	<b>334512</b>	frequency synthesizers, manufacturing
<b>813410</b>	fraternal lodges	<b>238310</b>	fresco work (i.e., decorative plaster finishing) contractors
<b>813410</b>	fraternal organization	<b>311710</b>	fresh and frozen seafood soups, chowders and broth, manufacturing
<b>711512</b>	freelance broadcasters	<b>311990</b>	fresh cut or peeled fruits and vegetables, manufacturing
<b>711512</b>	freelance cameraman	<b>413140</b>	fresh fish merchant wholesalers
<b>711513</b>	freelance journalist	<b>413150</b>	fresh fruit packing house, merchant wholesalers
<b>621110</b>	freestanding emergency medical (M.D.) centres	<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	<b>311710</b>	frozen fish or seafood products (e.g., blocks, fillets, ready-to-serve), manufacturing
<b>413140</b>	fresh or frozen freshwater fish (except frozen packaged) merchant wholesalers	<b>311410</b>	frozen food entrées (except seafood-based), manufacturing
<b>413140</b>	fresh or frozen lobsters (except frozen packaged) merchant wholesalers	<b>493120</b>	frozen food locker rental (except self storage)
<b>413140</b>	fresh or frozen oysters (except frozen packaged) merchant wholesalers	<b>531130</b>	frozen food lockers, rental (self storage)
<b>413140</b>	fresh or frozen salt water fish (except frozen packaged) merchant wholesalers	<b>493120</b>	frozen food storage service for the trade
<b>413140</b>	fresh or frozen scallops (except frozen packaged) merchant wholesalers	<b>419110</b>	frozen foods, packaged, business-to-business (B2B) electronic markets, wholesale
<b>311990</b>	fresh pasta, manufacturing	<b>311410</b>	frozen fruit and vegetable, manufacturing
<b>413150</b>	fresh small fruit (berries, grapes) merchant wholesalers	<b>413190</b>	frozen fruit pies merchant wholesalers
<b>114114</b>	fresh water, seaweed or sponge gathering or catching turtles and frogs in the wild	<b>413190</b>	frozen fruits merchant wholesalers
<b>722512</b>	fried chicken, take-out	<b>311410</b>	frozen fruits, fruit juices and vegetables, manufacturing
<b>311990</b>	fried noodles, packaged with other purchased dried ingredients (e.g., Chinese noodle soup), manufacturing	<b>413160</b>	frozen meat (except packaged) merchant wholesalers
<b>624110</b>	friendship and counselling offered to young people	<b>311619</b>	frozen meat and meat products (except beef, pork, poultry and small game), produced in slaughtering plants
<b>624190</b>	friendship centre	<b>311410</b>	frozen meat entrées, prepared, manufacturing
<b>313220</b>	fringes, weaving	<b>413190</b>	frozen meat pies merchant wholesalers
<b>325510</b>	frit, manufacturing	<b>311614</b>	frozen meats (except poultry, small game, pet food and baby food), made from purchased meat
<b>112510</b>	frog, farm raising	<b>419120</b>	frozen packaged food, wholesale agents and brokers
<b>331110</b>	frogs, iron or steel, made in steel mills	<b>311410</b>	frozen pasta combined with other ingredients to make a dish, manufacturing
<b>811113</b>	front end alignment shops, motor vehicle	<b>311410</b>	frozen pasta dishes (plain), manufacturing
<b>811113</b>	front end repair, automotive	<b>445298</b>	frozen perogies, retail
<b>417210</b>	front-end loaders merchant wholesalers	<b>311617</b>	frozen pork and pork products, produced in slaughtering plants
<b>311410</b>	frozen ades, drinks and cocktail mixes, manufacturing	<b>311410</b>	frozen pot pies and pizza manufacturing
<b>311616</b>	frozen beef and beef products, produced in slaughtering plants	<b>413190</b>	frozen poultry pies merchant wholesalers
<b>722512</b>	frozen custard stands	<b>413140</b>	frozen seafood (except packaged) merchant wholesalers
<b>311520</b>	frozen custard, manufacturing	<b>413190</b>	frozen soup merchant wholesalers
<b>413120</b>	frozen dairy products and desserts (e.g., ice cream and ices) merchant wholesalers	<b>311410</b>	frozen specialties based on fruits or vegetables
<b>311520</b>	frozen desserts (except bakery), manufacturing	<b>413190</b>	frozen vegetables merchant wholesalers
<b>311410</b>	frozen dinners and side dishes (except seafood-based), manufacturing	<b>111330</b>	fruit and tree nut combination farming
<b>413190</b>	frozen dinners merchant wholesalers	<b>111993</b>	fruit and vegetable combination farming
<b>413140</b>	frozen fish (except packaged) merchant wholesalers		
<b>311710</b>	frozen fish oils, manufacturing		



<b>321920</b>	fruit and vegetable containers (e.g., baskets, boxes, crates, hampers, bushel baskets), wood, manufacturing	<b>311352</b>	fudge, chocolate, made from purchased chocolate
<b>321920</b>	fruit and vegetable crates, wood, wire bound, manufacturing	<b>415290</b>	fuel additives merchant wholesalers
<b>115110</b>	fruit and vegetable drying service	<b>326290</b>	fuel bladders, rubber, manufacturing
<b>445230</b>	fruit and vegetable stores or markets, retail	<b>324190</b>	fuel briquettes or boulets, made from refined petroleum
<b>115110</b>	fruit and vegetable vacuum cooling service	<b>314990</b>	fuel cell reinforcement, cord and fabric, manufacturing
<b>419110</b>	fruit and vegetables, fresh, business-to-business (B2B) electronic markets, wholesale	<b>333990</b>	fuel cell-powered, hand-held power tools, manufacturing
<b>326198</b>	fruit and vegetables, plastics, manufacturing	<b>335990</b>	fuel cells, electrochemical generators, manufacturing
<b>312130</b>	fruit brandy, distilling	<b>334410</b>	fuel cells, solid state, manufacturing
<b>311420</b>	fruit butters, manufacturing	<b>334512</b>	fuel densitometers, aircraft engine, manufacturing
<b>311420</b>	fruit cocktail, canned, manufacturing	<b>811113</b>	fuel injection service
<b>312110</b>	fruit drinks (except juice), manufacturing	<b>336310</b>	fuel injection systems and parts, automotive and truck gasoline engine, manufacturing
<b>111419</b>	fruit farming, berry grown under cover	<b>334512</b>	fuel level gauges, manufacturing
<b>311940</b>	fruit flavouring extracts (except coffee and meat), manufacturing	<b>334512</b>	fuel mixture indicators, aircraft engine, manufacturing
<b>311211</b>	fruit flour, meal and powders, manufacturing	<b>238220</b>	fuel oil burner, installation
<b>111330</b>	fruit growers (e.g., pome and stone fruits)	<b>457211</b>	fuel oil dealers, retail
<b>333110</b>	fruit harvesting machines, manufacturing	<b>412110</b>	fuel oil merchant wholesalers
<b>413190</b>	fruit juices and concentrates (except frozen) merchant wholesalers	<b>324110</b>	fuel oils, made in petroleum refineries
<b>413190</b>	fruit juices merchant wholesalers	<b>336320</b>	fuel pumps, electric, automotive, truck and bus, manufacturing
<b>115110</b>	fruit or vegetable precooling	<b>811113</b>	fuel system conversion, automotive
<b>413190</b>	fruit peel merchant wholesalers	<b>334512</b>	fuel system instruments, aircraft, manufacturing
<b>115110</b>	fruit picking service, hand (e.g., apple, strawberry, blueberry, cherry)	<b>811113</b>	fuel system repair, motor vehicle
<b>311420</b>	fruit pie fillings, canning	<b>332118</b>	fuel tank ends, unfinished metal, stamping
<b>311420</b>	fruit pie fillings, made in dehydration plants	<b>336410</b>	fuel tanks, aircraft, manufacturing
<b>413190</b>	fruit preparations merchant wholesalers	<b>334512</b>	fuel totalizers, aircraft engine, manufacturing
<b>445230</b>	fruit stand (temporary), road side, retail	<b>419110</b>	fuel, business-to-business (B2B) electronic markets
<b>111421</b>	fruit stock (e.g., plants, seedlings, trees), growing	<b>412110</b>	fuel, coal and coke merchant wholesalers
<b>311930</b>	fruit syrups, flavouring, manufacturing	<b>113311</b>	fuelwood cutting
<b>327215</b>	fruit, artificial, made from purchased glass	<b>418610</b>	fuelwood merchant wholesalers
<b>445230</b>	fruit, mail order, retail	<b>321111</b>	fuelwood, made from logs or bolts
<b>311420</b>	fruit, sulphured, manufacturing	<b>321999</b>	fuelwood, made from purchased sawmill waste
<b>335210</b>	fry pans, electric, manufacturing	<b>212326</b>	fuller's earth mining
<b>335210</b>	fryers, household, electric, manufacturing	<b>541810</b>	full-service advertising agency
<b>311340</b>	fudge (except chocolate), manufacturing		

<b>722511</b>	full-service restaurants, licensed	<b>541490</b>	fur design services
<b>333990</b>	fume hoods, chemical, manufacturing	<b>316110</b>	fur dressing and dyeing
<b>418390</b>	fumigants merchant wholesalers	<b>418310</b>	fur farm animal feeds, prepared cereal grain merchant wholesalers
<b>332319</b>	fumigating or sterilizing chambers, fabricated metal plate, manufacturing	<b>311119</b>	fur farm stock feed, manufacturing
<b>334512</b>	function generators, manufacturing	<b>315210</b>	fur finishers, liners and buttonhole makers, on apparel owned by others
<b>813210</b>	fundraising by charitable organizations (collecting funds and giving grants)	<b>812320</b>	fur garments, cleaning, repairing and storage
<b>561490</b>	fundraising service, on a contract or fee basis, for charitable organizations	<b>315990</b>	fur mittens, manufacturing
<b>334110</b>	funds transfer devices, manufacturing	<b>115210</b>	fur pelting service
<b>813210</b>	funds, unspecified (ruling as in scholarship)	<b>315210</b>	fur plates and trimmings, cut and sewn from materials owned by others
<b>813910</b>	funeral directors' association	<b>458116</b>	fur shops, retail
<b>812210</b>	funeral directors	<b>493120</b>	fur storage service for the trade
<b>417920</b>	funeral equipment and morticians' goods merchant wholesalers	<b>112930</b>	fur-bearing animal (e.g., chinchilla, fox, muskrat, rabbit, mink) raising
<b>812210</b>	funeral homes	<b>238220</b>	furnace and oil burner controls, installation
<b>812210</b>	funeral parlours	<b>325189</b>	furnace black, manufacturing
<b>418390</b>	fungicides merchant wholesalers	<b>332329</b>	furnace casings, sheet metal, manufacturing
<b>325320</b>	fungicides, manufacturing	<b>238220</b>	furnace conversion from one fuel to another
<b>315210</b>	fur accessories and trimmings, cut and sewn from materials owned by others	<b>333413</b>	furnace filters, manufacturing
<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>332329</b>	furnace flues, sheet metal, manufacturing
<b>315250</b>	fur and artificial fur apparel or clothing (e.g., capes, coats, hats, jackets, pants, neckpieces, boleros, stoles), manufacturing	<b>238220</b>	furnace humidifiers, installation
<b>315250</b>	fur and artificial fur trimmings (i.e., collars, cuffs, coat or glove linings), manufacturing	<b>238220</b>	furnace installation, maintenance and repair
<b>315250</b>	fur and leather clothing manufacturing	<b>412110</b>	furnace oil merchant wholesalers
<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>416120</b>	furnaces and heaters merchant wholesalers
<b>458116</b>	fur apparel made to custom order, retail	<b>333990</b>	furnaces and ovens for drying and redrying, industrial process, manufacturing
<b>419120</b>	fur apparel, wholesale agents and brokers	<b>333990</b>	furnaces and ovens, semiconductor wafer, manufacturing
<b>414110</b>	fur clothing merchant wholesalers	<b>333990</b>	furnaces, industrial process, manufacturing
<b>315210</b>	fur clothing, cut and sewn from materials owned by others	<b>333416</b>	furnaces, manufacturing
<b>414110</b>	fur coats, jackets and accessories merchant wholesalers	<b>458115</b>	furnishings, men's and boys', retail
<b>458116</b>	fur coats, retail	<b>811420</b>	furniture (except office) repairing and refinishing shops
<b>418190</b>	fur cuttings and scraps merchant wholesalers	<b>444140</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>449110</b>	furniture, household (without appliances and furnishings), retail
<b>337215</b>	furniture components, porcelain enamelled, manufacturing	<b>337126</b>	furniture, household, metal, manufacturing
<b>414330</b>	furniture coverings and protectors merchant wholesalers	<b>337126</b>	furniture, household, plastics (including fibreglass), manufacturing
<b>314120</b>	furniture covers, textile, manufacturing	<b>811420</b>	furniture, household, repair shop
<b>484110</b>	furniture delivery service, local (except used uncrated household goods)	<b>337121</b>	furniture, household, upholstered on metal frames (except dual-purpose sleep furniture), manufacturing
<b>541420</b>	furniture design services	<b>337121</b>	furniture, household, upholstered, manufacturing
<b>541420</b>	furniture designers	<b>337127</b>	furniture, professional, manufacturing
<b>321919</b>	furniture dimension stock, unfinished wood, manufacturing	<b>484210</b>	furniture, used, household, moving of
<b>337215</b>	furniture frames, manufacturing	<b>337123</b>	furniture, wood household, manufacturing
<b>332510</b>	furniture hardware, metal, manufacturing	<b>337123</b>	furniture, wood household, unassembled or knock-down, manufacturing
<b>321999</b>	furniture inlays, manufacturing	<b>337123</b>	furniture, wood household, unfinished, manufacturing
<b>337215</b>	furniture legs, wood, manufacturing	<b>414110</b>	furriers, merchant wholesalers
<b>484210</b>	furniture moving, used	<b>458116</b>	furriers, retail
<b>337215</b>	furniture parts and components, manufacturing	<b>332329</b>	furring channels, sheet metal, manufacturing
<b>337215</b>	furniture parts and components, plastic, manufacturing	<b>316110</b>	furs, hides and skins processing (i.e., bleaching, colouring, currying, cutting, embossing, japanning)
<b>337215</b>	furniture parts, metal, manufacturing	<b>335315</b>	fuse blocks and clips, manufacturing
<b>811420</b>	furniture reupholstering	<b>335315</b>	fuse clips and blocks, electric, manufacturing
<b>332619</b>	furniture springs, unassembled, made from purchased wire	<b>335315</b>	fuse mountings, electric power, manufacturing
<b>321919</b>	furniture squares, unfinished hardwood, manufacturing	<b>416110</b>	fuses and accessories merchant wholesalers
<b>493190</b>	furniture storage (without trucking)	<b>335930</b>	fuses and parts (except power fuses), manufacturing
<b>493190</b>	furniture storage service (used uncrated), household (without trucking)	<b>325920</b>	fuses, detonating and safety, manufacturing
<b>811420</b>	furniture stripping and refinishing	<b>335315</b>	fuses, electric, manufacturing
<b>327215</b>	furniture tops, glass (e.g., bevelled, cut, polished), made from purchased glass	<b>325190</b>	fustic wood extract, manufacturing
<b>314990</b>	furniture trimmings, made from purchased fabric	<b>523210</b>	futures commodity contract exchanges
<b>711511</b>	furniture, artisanal production	<b>523130</b>	futures commodity contracts dealing (acting as a principal in dealing commodities to investors)
<b>337127</b>	furniture, beauty shop and barber shop, manufacturing		
<b>419110</b>	furniture, business-to-business (B2B) electronic markets, wholesale	<b>G</b>	
<b>327390</b>	furniture, concrete (e.g., benches, tables), manufacturing		
<b>327990</b>	furniture, cut stone (i.e., benches, tables, church), manufacturing	<b>313210</b>	gabardine fabrics, broad-woven, weaving

<b>212316</b>	gabbro, crushed and broken stone, quarrying	<b>334512</b>	gamma ray irradiation equipment, manufacturing
<b>212316</b>	gabbro, quarrying	<b>212317</b>	ganister, quarrying
<b>237990</b>	gabion construction	<b>335990</b>	garage door opener kits, manufacturing
<b>713999</b>	galleries, shooting	<b>238350</b>	garage door, wooden, installation
<b>316210</b>	galoshes and overshoes, rubber or plastic sole with fabric upper, manufacturing	<b>332321</b>	garage doors, metal, manufacturing
<b>416210</b>	galvanized and stainless steel forms and shapes merchant wholesalers	<b>238350</b>	garage doors, residential type, installation
<b>416210</b>	galvanized iron and steel products merchant wholesalers	<b>444180</b>	garage doors, retail (wood)
<b>238160</b>	galvanized iron roofing, installation	<b>321911</b>	garage doors, wood, manufacturing
<b>331110</b>	galvanized metals and metal formed products, made in steel mills	<b>417990</b>	garage equipment merchant wholesalers
<b>333519</b>	galvanizing machinery, manufacturing	<b>417990</b>	garage service equipment merchant wholesalers
<b>332810</b>	galvanizing metals and metal products	<b>531120</b>	garages, do-it-yourself
<b>334512</b>	galvanometers (except geophysical), manufacturing	<b>332311</b>	garages, prefabricated, metal, manufacturing
<b>334512</b>	galvanometers, geophysical, manufacturing	<b>321992</b>	garages, prefabricated, wood frame, manufacturing
<b>325190</b>	gambier extract, manufacturing	<b>562210</b>	garbage (non-hazardous), disposal service for ships
<b>713210</b>	gambling cruises	<b>332329</b>	garbage chutes, sheet metal, manufacturing
<b>912910</b>	game and inland fish agencies, provincial government	<b>562110</b>	garbage collection
<b>339920</b>	game calls (mouth blown signalling instruments), manufacturing	<b>335229</b>	garbage compactor equipment (household trash compactor), manufacturing
<b>334610</b>	game cartridge software, mass-reproducing	<b>326198</b>	garbage containers (except bags), plastics, manufacturing
<b>112930</b>	game farm (fur-bearing animals)	<b>562210</b>	garbage disposal by incinerator, combustor or landfill
<b>518210</b>	game server hosting providers	<b>562210</b>	garbage disposal service, hazardous or non-hazardous
<b>516219</b>	game sites (exclusively on Internet), operating	<b>333310</b>	garbage disposal units, commercial type, manufacturing
<b>339930</b>	games (except amusement park and playground), manufacturing	<b>335229</b>	garbage disposal units, household, manufacturing
<b>414460</b>	games and toys merchant wholesalers	<b>449211</b>	garbage disposers, electric, retail
<b>339930</b>	games for children and adults (i.e., puzzles, bingo, marbles, poker chips and chess), manufacturing	<b>562210</b>	garbage dump operation
<b>334610</b>	games, computer software, mass-reproducing	<b>532490</b>	garbage dumpster, rental and leasing
<b>611620</b>	games, teaching of	<b>327390</b>	garbage incinerators, precast concrete, manufacturing
<b>419110</b>	games, toys and hobby kits, business-to-business (B2B) electronic markets, wholesale	<b>332439</b>	garbage or trash cans, light gauge metal, manufacturing
<b>516219</b>	gaming sites (exclusively on Internet), operating	<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>314990</b>	garneting textile waste or other textile recycling; or embroidering textile products, such as clothing, whether or not on a contract basis
<b>444230</b>	garden and lawn tractor stores selling primarily to other businesses but open to the general public	<b>333248</b>	garnetting machines, textile, manufacturing
<b>417110</b>	garden and lawn tractors merchant wholesalers	<b>314990</b>	garnetting of textile waste and rags
<b>236110</b>	garden apartments, construction, by general contractors	<b>315250</b>	garter belts, cut and sewn from purchased fabric
<b>236110</b>	garden apartments, construction, by operative builders	<b>315250</b>	garters, women's, misses' and girls', cut and sewn from purchased fabric
<b>444240</b>	garden centre, retail, flowers and plants	<b>334512</b>	gas analyzers, industrial process type, manufacturing
<b>813410</b>	garden clubs	<b>334512</b>	gas analyzers, laboratory type, manufacturing
<b>532280</b>	garden equipment rental	<b>334512</b>	gas and liquid analysis instruments, industrial process type, manufacturing
<b>337126</b>	garden furniture, metal, manufacturing	<b>416120</b>	gas and oil heating equipment merchant wholesalers
<b>327390</b>	garden furniture, precast concrete, manufacturing	<b>523910</b>	gas and oil royalty dealers
<b>327990</b>	garden furniture, stone, manufacturing	<b>811412</b>	gas appliance repair service
<b>332210</b>	garden hand tools, non-powered, manufacturing	<b>335229</b>	gas barbecues, manufacturing
<b>326220</b>	garden hose, plastics, manufacturing	<b>457120</b>	gas bars, retail
<b>417110</b>	garden machinery and equipment merchant wholesalers	<b>457120</b>	gas bars
<b>561730</b>	garden maintenance services	<b>334512</b>	gas burner automatic controls (except valves), manufacturing
<b>111421</b>	garden nursery	<b>334512</b>	gas chromatographic instruments, industrial process type, manufacturing
<b>541320</b>	garden planning services	<b>334512</b>	gas chromatographic instruments, laboratory type, manufacturing
<b>561730</b>	garden planting	<b>213118</b>	gas compressing (natural gas) at the fields, on a contract basis
<b>327110</b>	garden pottery, manufacturing	<b>417930</b>	gas detecting equipment and supplies merchant wholesalers
<b>332311</b>	garden sheds, prefabricated, metal, manufacturing	<b>211110</b>	gas extraction from shale deposits
<b>321992</b>	garden sheds, prefabricated, wood, manufacturing	<b>333416</b>	gas fireplaces, manufacturing
<b>444240</b>	garden supplies and tools, retail	<b>238220</b>	gas fitting contractor
<b>712130</b>	garden, zoological or botanical	<b>334512</b>	gas flow instrumentation, industrial process type, manufacturing
<b>561730</b>	gardening, landscape	<b>333990</b>	gas generating machinery, general purpose type, manufacturing
<b>339990</b>	garlands, wreaths and sprays, made from tree boughs and cones	<b>416120</b>	gas household appliances merchant wholesalers
<b>111219</b>	garlic farming (except under cover), field, bedding plant and seed production	<b>335130</b>	gas lamp manufacturing
<b>332619</b>	garment hangers, made from purchased wire	<b>334512</b>	gas leak detectors, manufacturing
<b>812320</b>	garment pressing shops	<b>523990</b>	gas lease brokers, offices
<b>337215</b>	garment racks, manufacturing	<b>418990</b>	gas lighting fixtures merchant wholesalers
<b>314910</b>	garment storage bags, manufacturing		
<b>313320</b>	garments, oiling (i.e., waterproofing)		
<b>212398</b>	garnet mining		

<b>335130</b>	gas lighting fixtures, manufacturing	<b>457219</b>	gasoline and diesel fuel delivered at customers' premises, retail (for personal consumption only)
<b>238220</b>	gas line hookup, contractors	<b>334512</b>	gasoline dispensing meters (except pumps), manufacturing
<b>333248</b>	gas liquefying machinery, manufacturing	<b>336410</b>	gasoline engine parts (except carburetors, pistons, piston rings, valves), aircraft, manufacturing
<b>221210</b>	gas marketers or brokers that arrange the sale of natural gas over distribution systems operated by others	<b>336310</b>	gasoline engine parts, automotive and truck, manufacturing
<b>339110</b>	gas masks, manufacturing	<b>333619</b>	gasoline engines (except aircraft and automotive), manufacturing
<b>213111</b>	gas or oil well drilling or re-drilling, on a contract basis	<b>336410</b>	gasoline engines, aircraft, manufacturing
<b>541380</b>	gas pipeline testing services (except aerial)	<b>336310</b>	gasoline engines, automotive and truck, manufacturing
<b>333310</b>	gas ranges, commercial type, manufacturing	<b>412110</b>	gasoline merchant wholesalers
<b>457110</b>	gas selling and convenience retailer	<b>486910</b>	gasoline pipeline transport service
<b>333990</b>	gas separating machinery, general purpose type, manufacturing	<b>238299</b>	gasoline pump installation, contractors
<b>333416</b>	gas space heaters, manufacturing	<b>457120</b>	gasoline service stations
<b>457120</b>	gas station	<b>457120</b>	gasoline station operated in conjunction with a repair garage, or a restaurant
<b>336390</b>	gas tanks, assembled, automotive, truck and bus, manufacturing	<b>457110</b>	gasoline station with convenience retailer
<b>333611</b>	gas turbine generator set units, manufacturing	<b>457110</b>	gasoline station with convenience retailers and repair services
<b>333611</b>	gas turbines (except aircraft type), manufacturing	<b>412110</b>	gasoline, buying in bulk and selling to farmers
<b>336410</b>	gas turbines, aircraft, manufacturing	<b>324110</b>	gasoline, made in petroleum refineries
<b>332910</b>	gas valves, industrial type, manufacturing	<b>336510</b>	gasoline-electric locomotives, manufacturing
<b>335229</b>	gas water heaters, domestic, manufacturing	<b>333990</b>	gasoline-powered, hand-held power tools, manufacturing
<b>333990</b>	gas welding equipment, manufacturing	<b>313310</b>	gassing yarn (i.e., singeing)
<b>333130</b>	gas well machinery and equipment, manufacturing	<b>332329</b>	gates, holding, sheet metal, manufacturing
<b>213118</b>	gas well surveying, contract services (except seismographic), in combination with exploration	<b>332329</b>	gates, metal (except wire), manufacturing
<b>418410</b>	gases (except petroleum) merchant wholesalers	<b>311710</b>	gathering & processing of seafood into canned seafood in factory ships (i.e. factory ships that also fish)
<b>325120</b>	gases, industrial (i.e., compressed, liquefied, solid), manufacturing	<b>237120</b>	gathering and distribution systems, gas and oil pipeline
<b>339990</b>	gasket material (plastic with fibreglass), manufacturing	<b>418190</b>	gathering and preparation of forest biomass for resale
<b>339990</b>	gaskets, packing and sealing devices, manufacturing	<b>311710</b>	gathering and processing seafood into fresh or frozen seafood in factory ships (i.e., factory fish that also fish)
<b>334512</b>	gasmeters, consumption, registering, manufacturing	<b>113210</b>	gathering berries in the forest
<b>412110</b>	gasoline (except bulk stations and terminals) merchant wholesalers		

<b>513110</b>	gathering news, writing news columns, feature stories and editorials; and selling and preparing advertisements	<b>541380</b>	gemologist services
<b>113210</b>	gathering of non-cultivated berries	<b>333248</b>	gemstone processing machinery, manufacturing
<b>113210</b>	gathering of wild mushrooms and truffles	<b>812990</b>	genealogical investigation service
<b>513120</b>	gathering, writing, soliciting and editing articles, and preparing and selling advertisements, in periodical publishing	<b>812990</b>	genealogists, private practice
<b>332210</b>	gauge blocks, machinists' precision tools, manufacturing	<b>522299</b>	general and industrial loan institutions
<b>332210</b>	gauges (except optical), machinists' precision tools, manufacturing	<b>524210</b>	general and life insurance, agents and brokers
<b>334512</b>	gauges (i.e., analog, digital), industrial process type, manufacturing	<b>811111</b>	general automotive repair
<b>334512</b>	gauges for computing pressure-temperature corrections, manufacturing	<b>111999</b>	general crop farming or combination crop farming (except combination fruit and vegetable farming)
<b>333310</b>	gauges, machinists' precision tools, optical, manufacturing	<b>912910</b>	general economics statistics agencies, provincial
<b>313210</b>	gauze fabrics, broad-woven, weaving	<b>336212</b>	general freight trailers, truck, manufacturing
<b>321999</b>	gavels, wood, manufacturing	<b>484122</b>	general freight trucking, long distance, less than truck-load, multiple shippers
<b>332311</b>	gazebos, metal frame, manufacturing	<b>484121</b>	general freight trucking, long distance, truckload, single shipper
<b>333519</b>	gear chamfering machines, metalworking, manufacturing	<b>524210</b>	general insurance agency
<b>333519</b>	gear cutting and finishing machines, metalworking, manufacturing	<b>524210</b>	general insurance broker
<b>332210</b>	gear pullers, hand tools, manufacturing	<b>561320</b>	general labour contractors (personnel suppliers)
<b>333519</b>	gear rolling machines, metalworking, manufacturing	<b>419120</b>	general line building material, wholesale agents and brokers
<b>333619</b>	garmotors (i.e., power transmission equipment), manufacturing	<b>413110</b>	general line groceries merchant wholesalers
<b>336350</b>	gears (i.e., crown, pinion, spider), automotive, truck and bus, manufacturing	<b>419120</b>	general line of food, wholesale agents and brokers
<b>417230</b>	gears merchant wholesalers	<b>419120</b>	general line of merchandise, wholesale agents and brokers
<b>333619</b>	gears, industrial power transmission, manufacturing	<b>541611</b>	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
<b>333619</b>	gears, power transmission (except motor vehicle and aircraft), manufacturing	<b>541611</b>	general management consulting services
<b>334512</b>	Geiger counters, manufacturing	<b>622111</b>	general medical and surgical hospitals
<b>334410</b>	Geiger tubes, manufacturing	<b>621110</b>	general medical practice, physicians
<b>325999</b>	gelatin capsules, empty, manufacturing	<b>551114</b>	general partners (managing), except portfolio management.
<b>311990</b>	gelatin dessert preparations, manufacturing	<b>551114</b>	general partners primarily and actively engaged in the management of partnerships, except hedge funds or similar financial vehicles.
<b>311990</b>	gelatin, for cooking, manufacturing		
<b>339910</b>	gem cutting		
<b>212398</b>	gem stone mining		
<b>458310</b>	gem stones, rough, retail		

<b>621110</b>	general practitioners, medical, private practice	<b>321992</b>	geodesic domes, prefabricated, wood, manufacturing
<b>418410</b>	general purpose cleaners merchant wholesalers	<b>541370</b>	geodesy and global positioning system (GPS) surveying
<b>416210</b>	general purpose steel springs merchant wholesalers	<b>541370</b>	geodetic (geodesy) surveying services
<b>532310</b>	general rental centres	<b>541370</b>	geographic information system (GIS) base mapping and quality control services
<b>455219</b>	general store (except primarily food)	<b>541330</b>	geological engineering services
<b>445110</b>	general store (primarily food)	<b>911910</b>	geological survey service, federal
<b>236110</b>	general technical repair and maintenance of residential building installations	<b>541360</b>	geological surveying services
<b>484110</b>	general trucking, local	<b>541690</b>	geology consultant
<b>413110</b>	general-line food merchant wholesalers	<b>541710</b>	geology research and development laboratories
<b>335312</b>	generating apparatus and parts, electrical (except auto and arc welding), manufacturing	<b>541330</b>	geophysical engineering services
<b>336320</b>	generating apparatus and parts, for internal combustion engines, manufacturing	<b>541360</b>	geophysical mapping and surveying services
<b>333990</b>	generating apparatus and parts, welding, electrical, manufacturing	<b>541690</b>	geo-political consulting services
<b>237130</b>	generating plants or stations (except hydro), construction	<b>541690</b>	geopolitical consulting
<b>811113</b>	generator repair, automotive	<b>541370</b>	geospatial mapping services
<b>333611</b>	generator set, turbine (e.g., steam, gas, hydraulic), manufacturing	<b>213119</b>	geotechnical drilling services
<b>335312</b>	generator sets, gasoline, diesel and dual fuel, manufacturing	<b>541380</b>	geotechnical testing laboratory
<b>335311</b>	generator voltage regulators, electric induction and step type, manufacturing	<b>237110</b>	geothermal drilling, contractors
<b>335312</b>	generators and motors, d.c. (except automotive), manufacturing	<b>325190</b>	geraniol, manufacturing
<b>335312</b>	generators and sets, electric (except auto, welding and turbo-generators), manufacturing	<b>622310</b>	geriatric hospitals
<b>444230</b>	generators, electric, portable, retail	<b>331410</b>	germanium smelting and primary refining
<b>416110</b>	generators, electrical merchant wholesalers	<b>331490</b>	germanium, recovering from scrap and/or alloying purchased metals
<b>336320</b>	generators, for internal combustion engines, manufacturing	<b>711513</b>	ghost writers, independent
<b>332999</b>	generators, smoke, manufacturing	<b>459420</b>	gift shops, retail
<b>541710</b>	genetics research and development laboratories	<b>459420</b>	gift wrap supplies, retail
<b>541710</b>	genomics proteomics research and development laboratories or services	<b>561910</b>	gift wrapping service
<b>541690</b>	geochemical consulting services	<b>913910</b>	gifted financing of house down payment by local government
		<b>418990</b>	gifts and novelties merchant wholesalers
		<b>459420</b>	gifts, novelties and souvenirs, retail
		<b>418990</b>	giftware merchant wholesalers
		<b>459420</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>315120</b>	girdles or corsets and other foundation garments, made in knitting mills	<b>418190</b>	glass scrap merchant wholesalers
<b>315250</b>	girdles, women's, misses' and girls', cut and sewn from purchased fabric	<b>238150</b>	glass tinting, construction
<b>813410</b>	girl guiding organization	<b>314990</b>	glass tire cord and tire cord fabrics, manufacturing
<b>721213</b>	girls' camps	<b>238140</b>	glass unit (i.e., glass block) masonry
<b>325410</b>	glandular derivatives, including pituitary gland, manufacturing	<b>327214</b>	glass yarn, made in glass-making plants
<b>238150</b>	glass and glazing contractors	<b>327215</b>	glass, automotive, made from purchased glass
<b>325610</b>	glass and tile cleaning preparations, manufacturing	<b>327214</b>	glass, automotive, made in glass-making plants
<b>327215</b>	glass blanks for electric light bulbs, made from purchased glass	<b>323113</b>	glass, screen printing, for the trade
<b>327214</b>	glass blanks for electric light bulbs, made in glass-making plants	<b>444180</b>	glass, sheet and plate, retail
<b>238140</b>	glass block laying	<b>333310</b>	glasses, field or opera, manufacturing
<b>327214</b>	glass blocks and bricks, made in glass-making plants	<b>327120</b>	glasshouse refractories, manufacturing
<b>238150</b>	glass cladding installation	<b>322299</b>	glassine wrapping paper, made from purchased paper
<b>327214</b>	glass cord for reinforcing rubber tires, made in glass-making plants	<b>322121</b>	glassine wrapping paper, made in paper mills
<b>313210</b>	glass fabrics, broad-woven, weaving	<b>711511</b>	glass-making and blowing, by hand
<b>327214</b>	glass fibre, unsheathed, made in glass-making plants	<b>333248</b>	glass-making machinery (e.g., blowing, moulding, forming), manufacturing
<b>416340</b>	glass for mirrors and table tops merchant wholesalers	<b>459510</b>	glassware and china, used, retail
<b>325510</b>	glass frit, manufacturing	<b>327215</b>	glassware for industrial, scientific and technical use, made from purchased glass
<b>238150</b>	glass installation (except automotive), contractors	<b>327214</b>	glassware for industrial, scientific and technical use, made in glass-making plants
<b>327214</b>	glass lamp covers or shades, made in glass-making plants	<b>327215</b>	glassware for lighting fixtures, made from purchased glass
<b>417230</b>	glass or plastic bottles merchant wholesalers	<b>327214</b>	glassware for lighting fixtures, made in glass-making plants
<b>327215</b>	glass packaging containers, made from purchased glass	<b>459510</b>	glassware, antique, retail
<b>327214</b>	glass packaging containers, made in glass-making plants	<b>327215</b>	glassware, art, decorative and novelty, made from purchased glass
<b>238150</b>	glass partitions, installation	<b>327214</b>	glassware, art, decorative and novelty, made in glass-making plants
<b>327214</b>	glass products (e.g., ashtray, ovenware, stemware, vase), made in glass-making plants	<b>327215</b>	glassware, cut and engraved, made from purchased glass
<b>327215</b>	glass products (except containers), made from purchased glass	<b>325189</b>	Glauber's salt, manufacturing
<b>327214</b>	glass products (except packaging containers), made in glass-making plants	<b>212398</b>	Glauber's salt, mining
<b>444180</b>	glass retailers	<b>416340</b>	glaziers' materials and supplies merchant wholesalers
<b>212323</b>	glass sand mining	<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>325910</b>	gold and bronze printing inks, manufacturing
<b>336410</b>	gliders, blimps and dirigibles (i.e., aircraft), manufacturing	<b>331490</b>	gold and gold alloy bar, sheet, strip and tubing, made from purchased metal or scrap
<b>417320</b>	global positioning equipment merchant wholesalers	<b>339910</b>	gold and silver engraving (for the trade)
<b>419120</b>	global positioning equipment, wholesale agents and brokers	<b>322220</b>	gold and silver foil laminates, made from purchased foil
<b>334220</b>	global positioning system (GPS) equipment, manufacturing	<b>212220</b>	gold and silver ore mining
<b>339990</b>	globes, geographic, manufacturing	<b>332810</b>	gold and silver plating metals and metal products, for the trade
<b>315990</b>	glove linings (except fur), manufacturing	<b>331490</b>	gold and silver, recovering from scrap and/or alloying purchased metals
<b>339110</b>	gloves (e.g., surgeons', electricians', household), rubber, manufacturing	<b>339910</b>	gold articles with or without precious stones, manufacturing
<b>315210</b>	gloves and mittens (except athletic), cut and sewn from materials owned by others	<b>332999</b>	gold beating (i.e., to manufacture leaf and foil)
<b>315990</b>	gloves and mittens (except athletic, metal, rubber), made from purchased fabric	<b>331410</b>	gold bullion or dore bar, produced in primary smelting and refining mills
<b>315120</b>	gloves, knit, made in knitting mills	<b>212220</b>	gold bullion production at mine site
<b>458115</b>	gloves, men's, retail	<b>212220</b>	gold concentrates, mining
<b>339110</b>	gloves, safety, all material, manufacturing	<b>212220</b>	gold dredging and panning
<b>339920</b>	gloves, sport and athletic (e.g., boxing, baseball, racquetball, handball, hockey), manufacturing	<b>331490</b>	gold foil and leaf, made by rolling purchased metal or scrap
<b>458115</b>	gloves, women's, retail	<b>332999</b>	gold foil and leaf, made from purchased foil
<b>335130</b>	glow lamp bulbs, manufacturing	<b>212220</b>	gold hydraulic or gravity mining
<b>325520</b>	glue (except dental), manufacturing	<b>339910</b>	gold jewellery, manufacturing
<b>418410</b>	glue merchant wholesalers	<b>418510</b>	gold ore merchant wholesalers
<b>321215</b>	glued-laminated timber (glulam), manufacturing	<b>212220</b>	gold ore mining
<b>311221</b>	gluten feed, flour and meal, made by wet-milling corn	<b>212220</b>	gold placer mining
<b>325610</b>	glycerin (i.e., glycerol), natural, manufacturing	<b>212220</b>	gold quartz ore mining
<b>325190</b>	glycerin (i.e., glycerol), synthetic, manufacturing	<b>331490</b>	gold rolling and drawing, purchased metal or scrap
<b>325410</b>	glycosides, uncompounded, manufacturing	<b>331410</b>	gold smelting and primary refining
<b>112420</b>	goat farming	<b>323120</b>	gold stamping books, for the trade
<b>411110</b>	goats merchant wholesalers	<b>414410</b>	gold, silver and platinum jewellery merchant wholesalers
<b>713992</b>	go-cart tracks, recreational	<b>813410</b>	golden age club
<b>336990</b>	go-carts (except children's), manufacturing	<b>112510</b>	goldfish production in freshwater, farm raising
<b>532280</b>	go-carts rental	<b>713910</b>	golf and country clubs
<b>339930</b>	go-carts, children's, manufacturing	<b>414470</b>	golf carts (except self-propelled) merchant wholesalers
<b>441220</b>	go-carts, retail	<b>336990</b>	golf carts and similar motorized passenger carriers, manufacturing
<b>339110</b>	goggles or eye glasses (e.g., sun, safety, industrial, underwater), manufacturing		

<b>441220</b>	golf carts, powered, retail	<b>315210</b>	gowns (e.g., academic, choir, clerical), men's and boys', cut and sewn from material owned by others
<b>713910</b>	golf clubs, membership	<b>315210</b>	gowns (e.g., academic, choir, clerical), women's, misses' and girls', cut and sewn from materials owned by others
<b>713910</b>	golf courses (except miniature), public	<b>315250</b>	gowns, formal, women's and misses', cut and sewn from purchased fabric
<b>713992</b>	golf driving and practice ranges	<b>333120</b>	grader attachments, elevating, manufacturing
<b>414470</b>	golf equipment and supplies merchant wholesalers	<b>417210</b>	graders merchant wholesalers
<b>459111</b>	golf equipment and supplies specialty, retail	<b>333120</b>	graders, road, manufacturing
<b>339920</b>	golf equipment, manufacturing	<b>418120</b>	grading and baling recyclable paper merchant wholesalers
<b>459111</b>	golf goods and equipment, retail	<b>237310</b>	grading for highways, roads, streets or airport runways
<b>459111</b>	golf professionals, operating retail locations	<b>561990</b>	grading lumber services
<b>711215</b>	golf professionals	<b>333248</b>	grading, cleaning and sorting machinery (i.e., food manufacturing type), manufacturing
<b>316210</b>	golf shoes, men's, manufacturing	<b>333110</b>	grading, cleaning and sorting machinery, farm type, manufacturing
<b>316210</b>	golf shoes, women's, manufacturing	<b>238910</b>	grading, construction site
<b>711215</b>	golfers, independent	<b>334512</b>	gradual switches, pneumatic, manufacturing
<b>335990</b>	gongs, electric, manufacturing	<b>339110</b>	grafts, artificial, for surgery-made of braided or mesh artificial fibres, manufacturing
<b>332210</b>	gouges, woodworking, manufacturing	<b>212398</b>	grahamite mining
<b>459999</b>	gourmet or gift baskets, various products, retail	<b>312140</b>	grain alcohol, beverage purposes, manufacturing
<b>911910</b>	government administration services	<b>325190</b>	grain alcohol, non-potable, manufacturing
<b>519212</b>	government archive, operating	<b>111999</b>	grain and forage crops
<b>523110</b>	government bond underwriters	<b>236220</b>	grain and storage elevator, construction
<b>522299</b>	government business financing companies and agencies	<b>111999</b>	grain and sugar beets, farming
<b>912910</b>	government health insurance agencies and boards, provincial	<b>111150</b>	grain corn (except sweet corn) farming
<b>912910</b>	government house, provincial	<b>411120</b>	grain corn merchant wholesalers
<b>522299</b>	government lending agency	<b>333110</b>	grain drills, manufacturing
<b>524123</b>	government owned automobile insurance carriers	<b>115110</b>	grain drying service
<b>522190</b>	government savings offices, deposit-accepting, lending only to governments	<b>411120</b>	grain elevators (except storage only) merchant wholesalers
<b>919110</b>	government service-foreign government	<b>493130</b>	grain elevators (storage only)
<b>911910</b>	governor general's office	<b>493130</b>	grain elevators primarily engaged in storage
<b>336310</b>	governors for automotive gasoline engines, manufacturing	<b>523210</b>	grain exchanges
<b>336410</b>	governors, aircraft propeller feathering, manufacturing		
<b>333619</b>	governors, diesel engine, manufacturing		
<b>333611</b>	governors, steam, manufacturing		
<b>315250</b>	gowns (e.g., academic, choir, clerical), cut and sewn from purchased fabric		

<b>111190</b>	grain farms (except wheat, rice, corn and soybeans)	<b>541430</b>	graphic arts and related design
<b>115110</b>	grain fumigation service	<b>325999</b>	graphic arts plates, sensitized, manufacturing
<b>111190</b>	grain growing (except rice, wheat and corn)	<b>541430</b>	graphic design consulting services
<b>488210</b>	grain levelling and trimming service, in railroad cars	<b>334512</b>	graphic recording meters, electric, manufacturing
<b>321999</b>	grain measures, wood, turned and shaped, manufacturing	<b>335990</b>	graphite and carbon packing rings and seals, manufacturing
<b>411120</b>	grain merchant wholesalers	<b>335990</b>	graphite block for railway wheel casting moulds
<b>333248</b>	grain mill machinery, manufacturing	<b>335990</b>	graphite electrodes and contacts, electric, manufacturing
<b>311211</b>	grain mills (except rice, breakfast cereal and animal feed)	<b>212398</b>	graphite mining
<b>311214</b>	grain mills, brown rice and head rice	<b>327120</b>	graphite refractories, manufacturing
<b>333110</b>	grain stackers, manufacturing	<b>327990</b>	graphite, natural (e.g., ground, pulverized, refined, blended), manufacturing
<b>416390</b>	grain storage bins merchant wholesalers	<b>333110</b>	grass mowing equipment (except lawn and garden), manufacturing
<b>332311</b>	grain storage buildings, metal, manufacturing	<b>111999</b>	grass, clover and alfalfa seed growing
<b>312120</b>	grain, brewers', spent, manufacturing	<b>335210</b>	grates, electric, manufacturing
<b>419110</b>	grain, business-to-business (B2B) electronic markets, wholesale	<b>333310</b>	gratings, diffraction, manufacturing
<b>419120</b>	grain, wholesale agents and brokers	<b>238910</b>	grave excavation, contractors
<b>327910</b>	grains, abrasive, natural and artificial, manufacturing	<b>212323</b>	gravel and sand grinding and screening
<b>212314</b>	granite chemical and metallurgical stone, rough, mining	<b>212323</b>	gravel and sand pits
<b>212314</b>	granite crushing, on a contract basis	<b>416390</b>	gravel merchant wholesalers
<b>238340</b>	granite installation (interior work)	<b>212323</b>	gravel pit
<b>212314</b>	granite mining and quarrying	<b>459999</b>	gravestones, finished, retail
<b>238140</b>	granite, exterior, contractors	<b>541360</b>	gravity geophysical surveying services
<b>238140</b>	granite, installation (exterior work)	<b>323120</b>	gravure plates and cylinders preparation services
<b>311340</b>	granola bars and clusters (except chocolate-coated), manufacturing	<b>323119</b>	gravure printing (except manifold business forms, textile fabrics), without publishing
<b>311230</b>	granola breakfast cereal (except bars and clusters), manufacturing	<b>323119</b>	gravure printing on metal
<b>813210</b>	grant-making and giving services	<b>323119</b>	gravure printing on purchased labels or tags
<b>813210</b>	grant-making foundation	<b>333248</b>	gravure printing presses, manufacturing
<b>911910</b>	grants and incentives programs, industrial	<b>311990</b>	gravy (except dry mix), manufacturing
<b>333246</b>	granulating and pelletizing machinery for plastics, manufacturing	<b>311420</b>	gravy, canning
<b>333990</b>	granulators, laboratory, manufacturing	<b>311614</b>	grease rendering
<b>312130</b>	grape growing and making wine	<b>811199</b>	greasing motor vehicle
<b>111320</b>	grapefruit groves	<b>483115</b>	Great Lakes and St. Lawrence seaway freight transportation (except by ferries)
<b>325999</b>	grapefruit oil, manufacturing	<b>483115</b>	Great Lakes and St. Lawrence seaway transportation of passengers (except by ferries)
<b>417930</b>	graphic art equipment merchant wholesalers		

<b>111219</b>	green bean farming, field and seed production	<b>212323</b>	grinding sand mining
<b>111219</b>	green lima bean farming, field and seed production	<b>327910</b>	grindstones, manufacturing
<b>111219</b>	green pea farming, field and seed production	<b>326290</b>	grips and handles, rubber, manufacturing
<b>238990</b>	green roof system installation	<b>311211</b>	grits and flakes, corn, for brewers' use, manufacturing
<b>444240</b>	greenhouse accessories, retail	<b>212317</b>	grits, crushed and broken stone mining
<b>111422</b>	greenhouses, growing of floral products	<b>419110</b>	groceries, general line, business-to-business (B2B) electronic markets, wholesale
<b>332311</b>	greenhouses, prefabricated, metal, manufacturing	<b>322220</b>	grocers' bags and sacks, made from purchased uncoated paper
<b>212398</b>	greensand mining	<b>333920</b>	grocery carts, manufacturing
<b>212314</b>	greenstone, dimension, quarrying	<b>445110</b>	grocery stores, with or without fresh meat, retail
<b>459420</b>	greeting card shops, retail	<b>493190</b>	grocery warehouse
<b>323119</b>	greeting cards (e.g., birthday, holiday, sympathy), printing without publishing	<b>417230</b>	grommets merchant wholesalers
<b>513190</b>	greeting cards and postcards, publishing	<b>326290</b>	grommets, rubber, manufacturing
<b>418210</b>	greeting cards merchant wholesalers	<b>813410</b>	grooming snowmobile and all terrain vehicle (ATV) trails
<b>513190</b>	greeting cards, publishing and printing combined	<b>335930</b>	ground clamps (i.e., electric wiring devices), manufacturing
<b>332999</b>	grenade launchers, manufacturing	<b>418390</b>	ground phosphate rock merchant wholesalers
<b>335210</b>	griddles and grills, household, electric, manufacturing	<b>238910</b>	ground thawing for construction site digging, service of
<b>335990</b>	grids, electric, manufacturing	<b>611510</b>	ground training service for air crew
<b>332619</b>	grilles and grillwork, made from purchased wire	<b>114113</b>	groundfish, fishing
<b>332329</b>	grills and grillwork, sheet metal, manufacturing	<b>561730</b>	groundskeeper, independent
<b>332329</b>	grillwork, ornamental metal, manufacturing	<b>322220</b>	groundwood paper, coated, made from purchased paper
<b>333990</b>	grinders, hand-held power-driven, manufacturing	<b>322121</b>	groundwood paper, coated, made in paper mills
<b>332810</b>	grinding aluminum castings for the trade	<b>322122</b>	groundwood paper, uncoated, made in paper mills
<b>331511</b>	grinding balls, cast iron, manufacturing	<b>322122</b>	groundwood printing paper
<b>327910</b>	grinding balls, ceramic, manufacturing	<b>623999</b>	group foster homes
<b>321999</b>	grinding bark for mulch	<b>524210</b>	group insurance brokerage
<b>332810</b>	grinding copper and copper alloy castings for the trade	<b>621110</b>	group practice, osteopaths
<b>339110</b>	grinding eyeglasses and hard contact lenses to prescription, on a factory basis	<b>621110</b>	group practice, physicians
<b>332810</b>	grinding iron castings, for the trade	<b>238110</b>	grouting foundation work, contractors
<b>333519</b>	grinding machines, metalworking, manufacturing	<b>813910</b>	growers' association
<b>332810</b>	grinding non-ferrous castings (except aluminum and copper) for the trade	<b>111190</b>	growing a combination of oilseeds and grains
<b>456130</b>	grinding of lenses to order on the premises	<b>111330</b>	growing edible nuts chiefly for food
<b>212315</b>	grinding or pulverizing of limestone		

<b>312130</b>	growing grapes and manufacturing wine, manufacturing wine from purchased grapes and other fruits, blending wines, and distilling brandy	<b>339920</b>	gun cases (sporting equipment), manufacturing
<b>111994</b>	growing maple trees for the harvest of maple sap	<b>713991</b>	gun clubs
<b>111330</b>	growing nuts used chiefly for oil extraction	<b>813310</b>	gun control organizations
<b>111211</b>	growing vegetables and melons and selling them at roadside stands (if potatoes are greater than 50%)	<b>331110</b>	gun forgings, made in steel mills
<b>111219</b>	growing vegetables and melons and selling them at roadside stands (if potatoes are less than 50%)	<b>332113</b>	gun forgings, unfinished, made from purchased iron or steel
<b>212398</b>	guano mining	<b>332999</b>	gun sights (except optical), manufacturing
<b>524129</b>	guaranty of titles	<b>333310</b>	gun sights, optical, manufacturing
<b>561612</b>	guard and security patrol services	<b>332619</b>	gun springs, manufacturing
<b>561612</b>	guard dog services	<b>321919</b>	gun stock blanks, manufacturing
<b>812910</b>	guard dog training	<b>332510</b>	gun trigger locks, manufacturing
<b>237310</b>	guardrail construction on highways	<b>238110</b>	gunite work on construction projects
<b>332329</b>	guards, bannisters and railings, sheet metal, manufacturing	<b>334410</b>	Gunn effect devices, manufacturing
<b>332619</b>	guards, wire, made from purchased wire	<b>238110</b>	gunning concrete
<b>334511</b>	guidance instruments manufacturing	<b>325920</b>	gunpowder, manufacturing
<b>812910</b>	guide dog training	<b>414470</b>	guns (i.e., sporting equipment) merchant wholesalers
<b>713999</b>	guide services	<b>811490</b>	gunsmith shops (without retail sales of new equipment)
<b>513120</b>	guide, periodical, journal and magazine publishing, exclusively on Internet (e.g., school, technical, television, trade)	<b>811490</b>	gunsmithing
<b>336410</b>	guided missile and space vehicle parts, manufacturing	<b>339110</b>	gut strings, ligatures and sutures, surgical, manufacturing
<b>417990</b>	guided missiles and space vehicles merchant wholesalers	<b>561799</b>	gutter cleaning services
<b>336410</b>	guided missiles and space vehicles, manufacturing	<b>326198</b>	gutters and down spouts, plastics, manufacturing
<b>336410</b>	guided missiles, complete, assembling	<b>332118</b>	gutters and down spouts, sheet metal, roll formed, manufacturing
<b>323119</b>	guides or travel books, printing without publishing	<b>238170</b>	gutters, seamless roof, formed and installed on-site
<b>513130</b>	guides, street, publishers or publishing	<b>332329</b>	gutters, sheet metal (except custom roll formed), manufacturing
<b>112999</b>	guinea pig and hamster, raising	<b>315250</b>	gym clothing, men's and boys', cut and sewn from purchased fabric
<b>418410</b>	gum and wood chemicals merchant wholesalers	<b>339920</b>	gymnasium and playground equipment, manufacturing
<b>325190</b>	gum or wood chemicals, manufacturing	<b>414470</b>	gymnasium equipment merchant wholesalers
<b>418220</b>	gummed kraft paper merchant wholesalers	<b>459119</b>	gymnasium equipment, retail
<b>322220</b>	gummed paper products (e.g., labels, sheets, tapes), made from purchased paper	<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>414520</b>	hairbrushes merchant wholesalers
<b>327420</b>	gypsum product manufacturing	<b>339990</b>	hairpins (except rubber), manufacturing
<b>327420</b>	gypsum products (e.g., block, board, plaster, lath, rock, tile), manufacturing	<b>326290</b>	hairpins, rubber, manufacturing
<b>334511</b>	gyrocompasses, manufacturing	<b>332619</b>	hairsprings (except clock and watch), manufacturing
<b>334511</b>	gyrogimbals, manufacturing	<b>623999</b>	halfway group homes for persons with social or personal problems
<b>334511</b>	gyroscopes, manufacturing	<b>623999</b>	halfway homes for delinquents and offenders
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<b>332210</b>	hack saw blades, manufacturing	<b>334410</b>	hall effect devices, manufacturing
<b>621990</b>	haematological services, blood bank laboratory	<b>335130</b>	halogen bulbs, manufacturing
<b>414130</b>	hair accessories merchant wholesalers	<b>325190</b>	halogenated aromatic hydrocarbon derivatives, manufacturing
<b>326290</b>	hair care products (e.g., combs, curlers), rubber, manufacturing	<b>325190</b>	halogenated hydrocarbon (except aromatics) derivatives, manufacturing
<b>414520</b>	hair care products (e.g., sprays, shampoos, colours, dyes, dressings, tonics) merchant wholesalers	<b>311340</b>	halvah, manufacturing
<b>335210</b>	hair clippers for human use, electric, manufacturing	<b>311614</b>	ham, canned or preserved, made from purchased meat
<b>325620</b>	hair colouring preparations, manufacturing	<b>722512</b>	hamburger stand
<b>335210</b>	hair curlers, electric, manufacturing	<b>332113</b>	hammer forgings, unfinished, made from purchased metal
<b>332999</b>	hair curlers, metal, manufacturing	<b>333130</b>	hammer mill machinery (i.e., rock and ore crushing machines), stationary, manufacturing
<b>812114</b>	hair cutting and styling, and the trimming or shaving of beards and moustaches	<b>333120</b>	hammer mills (i.e., rock and ore crushing machines), portable, manufacturing
<b>449211</b>	hair driers, household, retail	<b>332210</b>	hammers, hand tools, manufacturing
<b>333310</b>	hair dryers, beauty parlour type, manufacturing	<b>321999</b>	hammers, meat, wood, manufacturing
<b>335210</b>	hair dryers, electric (except equipment designed for beauty parlour use), manufacturing	<b>333120</b>	hammers, pneumatic, hand-operated, manufacturing
<b>339990</b>	hair nets, made from purchased netting	<b>314990</b>	hammocks, fabric, manufacturing
<b>325620</b>	hair preparations (e.g., conditioners, dyes, rinses, shampoos), manufacturing	<b>337126</b>	hammocks, metal or fabric and metal combination, manufacturing
<b>414520</b>	hair preparations merchant wholesalers	<b>337123</b>	hampers, laundry (except metal), manufacturing
<b>812190</b>	hair removal (e.g., by electrolysis)	<b>326198</b>	hampers, laundry, plastics, manufacturing
<b>812190</b>	hair replacement service	<b>332439</b>	hampers, laundry, sheet metal, manufacturing
<b>325620</b>	hair sprays, manufacturing	<b>327215</b>	hand blowing purchased glass
<b>335210</b>	hair styling equipment, domestic, electric, manufacturing	<b>325610</b>	hand cleansers, manufacturing
<b>812115</b>	hair stylist shops for women	<b>333310</b>	hand dryers, commercial type, manufacturing
<b>812190</b>	hair weaving service	<b>416330</b>	hand edge tools merchant wholesalers
<b>313310</b>	hair, horse, preparation (e.g., dressing, heckling, teasing, willowing)	<b>444140</b>	hand edge tools, retail
		<b>313240</b>	hand knitting lace or flat (warp) fabric products

<b>812320</b>	hand laundries	<b>811411</b>	handheld powered lawn and garden tools, including lawn mower repair shops
<b>114114</b>	hand lining and long lining fishing, freshwater	<b>335130</b>	handheld searchlights, manufacturing
<b>114113</b>	hand lining and long lining fishing, salt water	<b>459420</b>	handicraft (e.g., ceramics, macramé), retail
<b>332210</b>	hand operated spreaders (e.g., seed, fertilizer, lime), manufacturing	<b>414460</b>	handicraft and hobbycraft kits merchant wholesalers
<b>416330</b>	hand saws merchant wholesalers	<b>339930</b>	handicraft supplies, manufacturing
<b>332210</b>	hand saws, all non-powered types, manufacturing	<b>459420</b>	handicrafted goods (novelties, souvenirs), retail
<b>325610</b>	hand soaps (e.g., hard, liquid, soft), manufacturing	<b>611610</b>	handicrafts school
<b>334512</b>	hand stamps (e.g., date, time), timing mechanism operated, manufacturing	<b>321999</b>	handicrafts, wood (e.g., carvings), manufacturing
<b>339940</b>	hand stamps, stencils and brands, manufacturing	<b>458115</b>	handkerchief retailing
<b>416330</b>	hand tools (except automotive and machinists' precision) merchant wholesalers	<b>315990</b>	handkerchiefs (except paper), made from purchased fabric
<b>332210</b>	hand tools, metal blade (e.g., putty knives, scrapers, screwdrivers), non-powered, manufacturing	<b>321919</b>	handle stock, sawed or planed, manufacturing
<b>333990</b>	hand tools, power-driven, manufacturing	<b>321999</b>	handles (e.g., broom, brush, mop, hand tool), wood, manufacturing
<b>444140</b>	hand tools, retail	<b>326198</b>	handles (e.g., brush, tool, umbrella), plastics, manufacturing
<b>333920</b>	hand trucks, industrial, manufacturing	<b>316990</b>	handles (e.g., luggage, whip), leather, manufacturing
<b>313210</b>	hand weaving fabrics (more than 30 cm/12 in.) in width	<b>332999</b>	handles (e.g., parasol, umbrella), metal, manufacturing
<b>313220</b>	hand weaving narrow fabrics (i.e., 30 cm/12 in. or less in width)	<b>326290</b>	handles, rubber, manufacturing
<b>414110</b>	handbags and pocketbooks merchant wholesalers	<b>339910</b>	handles, umbrella and parasol, gold and silver, manufacturing
<b>458115</b>	handbags and pocketbooks, retail	<b>339990</b>	hand-operated carpet sweeper, manufacturing
<b>316990</b>	handbags and purses (except precious metal), manufacturing	<b>541990</b>	handwriting expert and analysis services
<b>811430</b>	handbags, repairing	<b>561799</b>	handyman (repair and maintenance to buildings and dwellings)
<b>713940</b>	handball, racquetball, squash or tennis clubs	<b>236220</b>	handyman construction services, commercial and institutional buildings
<b>332999</b>	handcuffs, manufacturing	<b>236110</b>	handyman construction services, residential buildings
<b>334110</b>	hand-held computer (e.g., PDA's), manufacturing	<b>336410</b>	hang gliders, manufacturing
<b>333120</b>	hand-held construction drilling equipment, manufacturing	<b>332321</b>	hangar doors, metal, manufacturing
<b>332210</b>	hand-held edge tools, non-powered, manufacturing	<b>488119</b>	hangar operation
<b>333130</b>	hand-held mine drilling equipment, manufacturing	<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>711213</b>	harness drivers
<b>413220</b>	hard cider (2.5% or greater alcohol content) merchant wholesalers	<b>418990</b>	harness equipment merchant wholesalers
<b>324190</b>	hard coal fuel briquettes, manufacturing	<b>332999</b>	harness parts, metal, manufacturing
<b>212114</b>	hard coal underground mining	<b>711213</b>	harness race tracks
<b>334110</b>	hard disk drives, manufacturing	<b>811430</b>	harness repair
<b>334610</b>	hard drive media, manufacturing	<b>316990</b>	harnesses and harness parts, leather, manufacturing
<b>313110</b>	hard fibre yarns made from purchased yarns (e.g., ramie, jute, paper, etc.)	<b>333110</b>	harrows (e.g., disc, spring, tine), manufacturing
<b>333246</b>	hard plastics and rubber working machinery, manufacturing	<b>315990</b>	harvest hats, straw, manufacturing
<b>326290</b>	hard rubber, manufacturing	<b>417110</b>	harvesting machinery and equipment merchant wholesalers
<b>416320</b>	hardboard merchant wholesalers	<b>333110</b>	harvesting machinery and equipment, manufacturing
<b>321216</b>	hardboard, manufacturing	<b>111995</b>	harvesting, trimming, curing and drying cannabis grown in open fields
<b>325210</b>	hardened protein resins, manufacturing	<b>111412</b>	harvesting, trimming, curing and drying cannabis grown under cover
<b>332810</b>	hardening (i.e., heat treating) metals and metal products, for the trade	<b>337121</b>	hassocks (ottomans), upholstered on wood frames, manufacturing
<b>332810</b>	hardening of metal	<b>414130</b>	hat and cap material merchant wholesalers
<b>334512</b>	hardness testing equipment, manufacturing	<b>315990</b>	hat bodies (e.g., fur-felt, straw, wool-felt), made from purchased fabric
<b>326198</b>	hardware (except motor vehicle), plastics, manufacturing	<b>316990</b>	hat boxes (except paper or paperboard), manufacturing
<b>332619</b>	hardware cloth, woven wire, made from purchased wire	<b>812320</b>	hat cleaning and blocking
<b>416330</b>	hardware purchasing, packaging and selling to retailers	<b>315990</b>	hat findings, made from purchased fabric
<b>444140</b>	hardware stores selling primarily to businesses but also selling to household consumers	<b>315990</b>	hat linings and trimmings, made from purchased fabric
<b>444140</b>	hardware stores, retail	<b>333248</b>	hat making machinery, manufacturing
<b>419110</b>	hardware, business-to-business (B2B) electronic markets, wholesale	<b>321999</b>	hat racks, wood, manufacturing
<b>326193</b>	hardware, plastics, motor vehicle, manufacturing	<b>112340</b>	hatchery services (e.g., chick, poultry, pheasant, turkey poults)
<b>419120</b>	hardware, wholesale agents and brokers	<b>332210</b>	hatchets, manufacturing
<b>325190</b>	hardwood distillates, manufacturing	<b>414110</b>	hats (i.e., women's, misses', girls', children's and infants') merchant wholesalers
<b>449121</b>	hardwood flooring, installation combined with selling	<b>315210</b>	hats and caps (except fur), cut and sewn from materials owned by others
<b>238330</b>	hardwood flooring, installation	<b>315210</b>	hats and caps, fur, cut and sewn from materials owned by others
<b>321919</b>	hardwood flooring, manufacturing	<b>458115</b>	hats and caps, men's and boys', retail
<b>321211</b>	hardwood plywood composites, manufacturing	<b>315990</b>	hats, cloth, made from purchased fabric
<b>334410</b>	harness assemblies (insulated wire and connectors) for electronic use, including printer cables, monitor cables and similar, manufacturing	<b>315250</b>	hats, fur, men's, manufacturing
		<b>315250</b>	hats, fur, women's, manufacturing

<b>315990</b>	hats, fur-felt, straw and wool-felt, made from purchased fabric	<b>621390</b>	healers, Christian Science
<b>458115</b>	hats, ladies', retail	<b>541710</b>	health (e.g., cancer, cerebral palsy) research and development laboratories
<b>315120</b>	hats, made in knitting mills	<b>524132</b>	health and accident reinsurance underwriters or carriers
<b>315990</b>	hats, trimmed, made from purchased fabric	<b>236220</b>	health and athletic club construction
<b>484110</b>	hauling, farm to market, local	<b>456120</b>	health and beauty aids, retail
<b>713999</b>	haunted houses	<b>911910</b>	health and medical care programs, federal government
<b>418310</b>	hay and fodder merchant wholesalers	<b>419120</b>	health and personal grooming products, wholesale agents and dealers
<b>333110</b>	hay balers and presses, farm type, manufacturing	<b>456199</b>	health appliance retailers selling primarily to other businesses but also selling to household consumers
<b>333920</b>	hay conveyors, manufacturing	<b>456199</b>	health appliances, retail
<b>111940</b>	hay farming	<b>813210</b>	health awareness fundraising organization
<b>332210</b>	hay forks, manufacturing	<b>813920</b>	health care standards agencies
<b>115110</b>	hay mowing, raking, baling and chopping	<b>713940</b>	health club, physical fitness
<b>417110</b>	haying machinery merchant wholesalers	<b>912910</b>	health extension services, provincial
<b>333110</b>	haying machines, manufacturing	<b>413190</b>	health food merchant wholesalers
<b>562110</b>	hazardous garbage collection with specialized equipment	<b>456191</b>	health food, retail
<b>562210</b>	hazardous or non hazardous waste material treatment and disposal sites	<b>912910</b>	health grants, provincial administration
<b>562110</b>	hazardous waste collection	<b>912910</b>	health inspection services, provincial
<b>562110</b>	hazardous waste transfer station	<b>236220</b>	health institutions (e.g., medical clinics, hospitals, first-aid station, sanatoria), construction
<b>334610</b>	head cleaners for magnetic tape equipment, manufacturing	<b>524129</b>	health insurance for pets
<b>551114</b>	head offices	<b>912910</b>	health insurance, registration board, provincial
<b>459999</b>	head shops	<b>621510</b>	health laboratory (e.g., cytology, mycology, parasitology, toxicology)
<b>624410</b>	head start centres (except formal schooling)	<b>335130</b>	health lamps, infra-red and ultra-violet-radiation, manufacturing
<b>315990</b>	headbands, made from purchased fabric	<b>621494</b>	health maintenance organization
<b>337123</b>	headboards, wood, manufacturing	<b>541690</b>	health management consulting services
<b>321920</b>	heading, barrel (i.e., cooperage stock), wood, manufacturing	<b>624190</b>	health oriented community action group
<b>335930</b>	headlight switches, manufacturing	<b>813920</b>	health professionals' associations
<b>336320</b>	headlights (i.e., lighting fixtures), motor vehicle, manufacturing	<b>912910</b>	health programs, provincial government
<b>334310</b>	headphones (e.g., radio, stereo, computer), manufacturing	<b>911910</b>	health promotion programs, federal administration
<b>334410</b>	heads (e.g., recording, read/write), manufacturing	<b>911910</b>	health protection program, federal administration
<b>334511</b>	heads-up display (HUD) systems, aeronautical, manufacturing	<b>813210</b>	health research fundraising organization
<b>315250</b>	headwear, infants', cut and sewn from purchased fabric	<b>541690</b>	health risk management consultants
<b>458115</b>	headwear, women's, retail	<b>621990</b>	health screening service

<b>721111</b>	health spas (i.e., physical fitness facilities) with hotel accommodations	<b>416120</b>	heating equipment radiators merchant wholesalers
<b>713940</b>	health spas (without lodging), physical fitness	<b>333416</b>	heating equipment, hot water (except hot water heaters), manufacturing
<b>911910</b>	health standard services, federal	<b>412110</b>	heating oil merchant wholesalers
<b>912910</b>	health statistics centres, provincial	<b>324110</b>	heating oils, made in petroleum refineries
<b>713940</b>	health studio, physical fitness	<b>335210</b>	heating pads, electric, manufacturing
<b>335910</b>	hearing aid batteries, manufacturing	<b>416120</b>	heating radiators and parts merchant wholesalers
<b>417930</b>	hearing aids merchant wholesalers	<b>334512</b>	heating regulators, manufacturing
<b>334512</b>	hearing aids, electronic, manufacturing	<b>335210</b>	heating units, for electric appliances, manufacturing
<b>456199</b>	hearing aids, retail	<b>238220</b>	heating, ventilation, and air conditioning (HVAC ) contractors
<b>621499</b>	hearing testing service (by medical practitioners)	<b>416120</b>	heating, wood burning stoves merchant wholesalers
<b>336211</b>	hearse bodies, manufacturing	<b>493190</b>	heavy construction equipment, storage
<b>485320</b>	hearse or limousine rental with driver	<b>484229</b>	heavy equipment hauling, local
<b>532111</b>	hearses and limousines, rental without driver	<b>484239</b>	heavy equipment hauling, long distance
<b>336110</b>	hearses assembling on chassis of own manufacture	<b>332420</b>	heavy gauge containers specially designed for use by one or more modes of transportation, including tanks for tanker trailers, manufacturing
<b>336211</b>	hearses, assembling on purchased chassis	<b>416330</b>	heavy hardware merchant wholesalers
<b>334512</b>	heart-lung machines, manufacturing	<b>333120</b>	heavy logging equipment manufacturing
<b>332410</b>	heat exchangers, manufacturing	<b>238910</b>	heavy machinery operations (construction), rental with operator
<b>238220</b>	heat pump installation	<b>238320</b>	heavy machinery painting
<b>416120</b>	heat pumps merchant wholesalers	<b>211141</b>	heavy oil in place, solution gas drive recovering
<b>333416</b>	heat pumps, manufacturing	<b>211141</b>	heavy oil, thermal in situ recovering
<b>325999</b>	heat sensitized (i.e., thermal) paper, made from purchased paper	<b>336120</b>	heavy trucks, assembling on chassis of own manufacture
<b>332810</b>	heat treating metals and metal products	<b>336211</b>	heavy trucks, assembling on purchased chassis
<b>333990</b>	heat treating ovens, industrial process type, manufacturing	<b>325189</b>	heavy water (i.e., deuterium oxide), manufacturing
<b>335210</b>	heaters and heating apparatus, domestic, electric, manufacturing	<b>336120</b>	heavy-duty truck manufacturing
<b>333416</b>	heaters, swimming pool, electric, manufacturing	<b>811411</b>	hedge and lawn trimmers, repair service (without retail sales of new equipment)
<b>333416</b>	heating and air-conditioning combination units, manufacturing	<b>332210</b>	hedge shears and trimmers, non-electric, manufacturing
<b>334512</b>	heating and cooling systems controls, residential and commercial, manufacturing	<b>321999</b>	heels, boot and shoe, finished wood, manufacturing
<b>238220</b>	heating boiler (i.e., household), installation and repair	<b>326290</b>	heels, shoe, rubber, manufacturing
<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>332611</b>	helical springs, heavy gauge, manufacturing	<b>541940</b>	herd inspecting and testing services, veterinary
<b>332619</b>	helical springs, light gauge, made from purchased wire	<b>912910</b>	heritage and other cultural affairs, provincial government
<b>481215</b>	helicopter carriers, non-scheduled service	<b>711322</b>	heritage festivals promoters, without facilities
<b>481110</b>	helicopter carriers, passenger, scheduled	<b>712120</b>	heritage villages
<b>487990</b>	helicopter rides, scenic and sightseeing	<b>238150</b>	hermetically sealed glass for window units, installation
<b>336410</b>	helicopters, manufacturing	<b>238150</b>	hermetically sealed window units, commercial type, installation
<b>211110</b>	helium content from natural gas, recovery of	<b>332321</b>	hermetically sealed window units, metal frame, manufacturing
<b>325120</b>	helium, manufacturing	<b>325190</b>	hexadecanol, manufacturing
<b>339920</b>	helmets, athletic, manufacturing	<b>325190</b>	hexamethylenediamine, manufacturing
<b>561320</b>	help supply service	<b>325190</b>	hexamethylenetetramine, manufacturing
<b>624110</b>	helping hand services	<b>325110</b>	hexane, made from refined petroleum or natural gas liquids
<b>414510</b>	hematinic medicines merchant wholesalers	<b>325190</b>	hexanol, manufacturing
<b>325410</b>	hematology in vitro diagnostic substances, manufacturing	<b>325190</b>	hexylene glycol, manufacturing
<b>325410</b>	hematology in vivo diagnostic substances, manufacturing	<b>335229</b>	hibachis-barbeques, manufacturing
<b>325410</b>	hematology products (except diagnostic substances), manufacturing	<b>316110</b>	hides, tanning, currying, dressing and finishing
<b>325190</b>	hemlock extract, manufacturing	<b>337123</b>	high chairs, children's, wood, manufacturing
<b>313110</b>	hemp bags and ropes, made in spinning mills	<b>449211</b>	high fidelity (hi-fi) equipment, retail
<b>313210</b>	hemp fabrics, broad-woven, weaving	<b>311221</b>	high fructose corn syrup (HFCS), manufacturing
<b>111999</b>	hemp growing	<b>331110</b>	high percentage non-ferrous alloying elements (i.e., ferro-alloys), manufacturing
<b>459999</b>	hemp product, retail	<b>331110</b>	high purity ferro-alloy additive elements, manufacturing
<b>313310</b>	hemp scutching	<b>611110</b>	high schools, academic
<b>111999</b>	hemp, and hemp seed and seedling growing	<b>611110</b>	high schools, offering both vocational or technical courses
<b>325110</b>	heptane, made from refined petroleum or natural gas liquids	<b>611110</b>	high schools
<b>325110</b>	heptene, made from refined petroleum or natural gas liquids	<b>236110</b>	high-rise apartments, construction, by general contractors
<b>111419</b>	herb and spice crops grown under cover	<b>236110</b>	high-rise apartments, construction, by operative builders
<b>111419</b>	herb farming (e.g., ginseng, echinacea, etc.), greenhouse grown	<b>912910</b>	highway and transport programs, provincial government
<b>111999</b>	herb farming (except greenhouse grown)	<b>332329</b>	highway guardrails, sheet metal, manufacturing
<b>456191</b>	herbal medicines, retail	<b>238210</b>	highway lighting and electrical signal construction, contractors
<b>456191</b>	herbal supplement, retail		
<b>414510</b>	herbal supplements merchant wholesalers		
<b>621390</b>	herbalists, private practice		
<b>418390</b>	herbicides merchant wholesalers		
<b>325320</b>	herbicides, manufacturing		

<b>333120</b>	highway line marking machinery, manufacturing	<b>112210</b>	hog and pig farming
<b>336120</b>	highway maintenance motor vehicles (e.g., road oilers, sanders), assembling on chassis of own manufacture	<b>333110</b>	hog feeding and watering equipment, manufacturing
<b>336211</b>	highway maintenance motor vehicles (e.g., road oilers, sanders), assembling on purchased chassis	<b>112210</b>	hog feedlot
<b>336120</b>	highway tractors (i.e., for semi-trailers), assembling on chassis of own manufacture	<b>112210</b>	hog, pig and swine (including breeding, farrowing, nursery and finishing activities) farming
<b>336211</b>	highway tractors (i.e., for semi-trailers), assembling on purchased chassis	<b>411110</b>	hogs merchant wholesalers
<b>415120</b>	highway trucks (for use on road) merchant wholesalers	<b>112991</b>	hogs, cattle and horses, farms
<b>237310</b>	highway, road, street and bridge, construction management	<b>321920</b>	hogsheads, coopered wood, manufacturing
<b>238210</b>	highway, street and bridge lighting systems and electrical signal installation	<b>417230</b>	hoisting machinery and equipment (except construction and forestry) merchant wholesalers
<b>416330</b>	hinges and butts merchant wholesalers	<b>333920</b>	hoists, manufacturing
<b>332510</b>	hinges, metal, manufacturing	<b>339990</b>	holders, cigar and cigarette, manufacturing
<b>541720</b>	historic and cultural preservation research and development services	<b>339940</b>	holders, pencil, manufacturing
<b>813410</b>	historical clubs	<b>339110</b>	holders, surgical needle, manufacturing
<b>712120</b>	historical forts	<b>551113</b>	holding companies (except managing)
<b>336390</b>	hitches, trailer, automotive, truck and bus, manufacturing	<b>551114</b>	holding companies (managing)
<b>325410</b>	HIV test kits, manufacturing	<b>551113</b>	holding companies, government (except managing)
<b>459120</b>	hobby kits, model, retail	<b>512250</b>	holding the copyright to the master recording and deriving revenues from selling, leasing, and licensing master recording
<b>459120</b>	hobby shops, retail	<b>333310</b>	hole punches (except hand operated), office type, manufacturing
<b>459120</b>	hobby supplies retail	<b>339940</b>	hole punches, hand operated, manufacturing
<b>339930</b>	hobbycraft kits, manufacturing	<b>621390</b>	holistic medicine, practitioners' offices
<b>339930</b>	hobbyhorses, manufacturing	<b>621390</b>	holistic medicine
<b>333519</b>	hobs (i.e., metal gear cutting tool), manufacturing	<b>458310</b>	holloware, precious metal, retail
<b>417230</b>	hobs merchant wholesalers	<b>111422</b>	holly growing
<b>713991</b>	hockey clubs	<b>316990</b>	holsters, leather, manufacturing
<b>339920</b>	hockey equipment (e.g., pants, pads, shinguards), manufacturing	<b>455212</b>	home and auto supplies, retail
<b>414470</b>	hockey equipment and supplies merchant wholesalers	<b>238210</b>	home automation system installation
<b>459119</b>	hockey equipment, retail	<b>236110</b>	home builder, multiple residential
<b>611620</b>	hockey schools	<b>236110</b>	home builder, single residential
<b>332210</b>	hoes, garden and masons' hand tools, manufacturing	<b>236110</b>	home builders, operative
<b>311617</b>	hog abattoirs	<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>238210</b>	home theatre installation
<b>445298</b>	home delivery (house-to-house) of dairy products, retail	<b>532210</b>	home video equipment, rental
<b>445291</b>	home delivery (house-to-house) of purchased bakery goods by breadman, retail	<b>532280</b>	home video movie rental
<b>541990</b>	home economist	<b>333519</b>	home workshop metal cutting machine tools (except hand tools), manufacturing
<b>419120</b>	home electronics, wholesale agents and brokers	<b>624120</b>	homemaker services
<b>623999</b>	home for terminally ill patient, with no treatment provided	<b>611510</b>	homemaking school
<b>414390</b>	home furnishings art accessories for wall merchant wholesalers	<b>621390</b>	homeopath
<b>449129</b>	home furnishings, retail	<b>623991</b>	homes for battered women
<b>459119</b>	home gym equipment, retail	<b>623999</b>	homes for children in need of protection
<b>621610</b>	home health care services	<b>623992</b>	homes for children with a mental health condition or disability
<b>532280</b>	home health or medical equipment, rental	<b>624220</b>	homes for destitute men and women
<b>457211</b>	home heating oil dealer, retail	<b>623222</b>	homes for persons with a psychiatric disability
<b>236110</b>	home improvement (e.g., additions, remodelling, renovations), multifamily buildings, by operative builders	<b>623210</b>	homes for persons with developmental disabilities
<b>236110</b>	home improvement (e.g., additions, remodelling, renovations), single-family	<b>623222</b>	homes for persons with mental health related disabilities
<b>444110</b>	home improvement and repair supplies dealers	<b>623999</b>	homes for single mothers
<b>236110</b>	home improvements and repairs, general contractor	<b>623993</b>	homes for the deaf or blind
<b>541350</b>	home inspection services	<b>623993</b>	homes for the hearing impaired
<b>414430</b>	home movie apparatus, accessories and projection equipment merchant wholesalers	<b>623993</b>	homes for the visually impaired
<b>414430</b>	home movie cameras, equipment and supplies merchant wholesalers	<b>311211</b>	hominy grits (except breakfast food), manufacturing
<b>621610</b>	home nursing services (except own-account-private practice)	<b>311420</b>	hominy, canned, manufacturing
<b>813990</b>	home owners' associations	<b>333248</b>	homogenizing machinery, food, manufacturing
<b>621610</b>	home physiotherapy and occupational therapy services (except own-account-private practice)	<b>112910</b>	honey and beeswax production
<b>236110</b>	home renovations	<b>311990</b>	honey processing
<b>459999</b>	home security equipment, retail	<b>115210</b>	honey straining on the farm
<b>541410</b>	home staging services	<b>445298</b>	honey, retail
<b>334310</b>	home stereo systems, manufacturing	<b>333519</b>	honoring and lapping machines, metalworking, manufacturing
<b>334310</b>	home tape recorders and players (e.g., cartridge, cassette, reel), manufacturing	<b>333519</b>	honoring heads (i.e., machine tool accessory), manufacturing
<b>334310</b>	home theatre audio and video equipment, 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>115210</b>	hoof trimming
		<b>332720</b>	hook and eye latches, manufacturing

<b>313220</b>	hook and loop fastener fabric, manufacturing	<b>314120</b>	horse blankets, made from purchased fabrics
<b>332720</b>	hooks (i.e., general purpose fasteners), metal, manufacturing	<b>314120</b>	horse blankets, made from purchased wool fabric
<b>332319</b>	hooks, crane, laminated metal plate, manufacturing	<b>316990</b>	horse boots and muzzles, manufacturing
<b>332210</b>	hooks, hand tools (e.g., baling, bush, grass, husking), manufacturing	<b>411110</b>	horse dealers merchant wholesalers
<b>332720</b>	hooks, metal gate, manufacturing	<b>311111</b>	horse meat processing, cat and dog food
<b>331110</b>	hoops, made in steel mills	<b>711213</b>	horse race tracks, operation of
<b>332999</b>	hoops, metal (except wire), made from purchased metal	<b>711213</b>	horse race tracks
<b>321920</b>	hoops, sawed or split wood, for tight or slack cooperage, manufacturing	<b>713999</b>	horse rental services, recreational
<b>413190</b>	hop extract merchant wholesalers	<b>711319</b>	horse show promoters, with facilities
<b>311940</b>	hop extract, manufacturing	<b>336215</b>	horse trailers (except fifth wheel type), manufacturing
<b>111999</b>	hop, growing or farming	<b>487110</b>	horse-drawn carriages, sightseeing
<b>336510</b>	hopper cars (except underground mining), manufacturing	<b>417990</b>	horse-drawn vehicles merchant wholesalers
<b>333519</b>	hopper feed devices (i.e., machine tool accessory), manufacturing	<b>311420</b>	horseradish (except sauce), canning
<b>332319</b>	hoppers, fabricated metal plate, manufacturing	<b>311940</b>	horseradish, prepared sauce, manufacturing
<b>332439</b>	hoppers, light gauge metal, manufacturing	<b>115210</b>	horses, boarding (except racehorses)
<b>111999</b>	hops and grain growing, combination	<b>331222</b>	horseshoe nails, iron or steel, made in wire drawing plants
<b>411190</b>	hops merchant wholesalers	<b>541710</b>	horticulture or botany research and development
<b>334511</b>	horizon situation instrumentation, manufacturing	<b>332910</b>	hose and tube assemblies, fluid power (i.e., hydraulic and pneumatic), manufacturing
<b>237990</b>	horizontal drilling (e.g., cable, pipeline, sewer installation)	<b>332720</b>	hose clamps, metal, manufacturing
<b>414510</b>	hormonal medicines merchant wholesalers	<b>332910</b>	hose couplings and fittings (except fluid power), metal, manufacturing
<b>325410</b>	hormone in vitro diagnostic substances, manufacturing	<b>313220</b>	hose fabrics, tubular, weaving
<b>325410</b>	hormone preparations (except in vitro diagnostics), manufacturing	<b>332910</b>	hose fittings, fluid power, manufacturing
<b>325410</b>	hormones and derivatives, uncompounded, manufacturing	<b>332910</b>	hose nozzles and couplings, manufacturing
<b>339990</b>	horn products, manufacturing (animal)	<b>326220</b>	hose, reinforced, made from purchased plastics
<b>336320</b>	horns, motor vehicle, manufacturing	<b>326220</b>	hose, reinforced, made from purchased rubber
<b>339930</b>	horns, toy, manufacturing	<b>326220</b>	hose, rubberized fabric, manufacturing
<b>112991</b>	horse and cattle, raising	<b>315120</b>	hosiery and sock mills
<b>112920</b>	horse and other equine production	<b>333248</b>	hosiery machinery, manufacturing
<b>332999</b>	horse bits, manufacturing	<b>315120</b>	hosiery mill
<b>314120</b>	horse blankets, made from purchased fabrics (except wool)	<b>315120</b>	hosiery, manufacturing
		<b>458115</b>	hosiery, men's and boys', retail
		<b>458115</b>	hosiery, retail
		<b>458115</b>	hosiery, women's, retail

<b>813920</b>	hospital administrators' associations	<b>417920</b>	hotel and restaurant equipment and supplies merchant wholesalers
<b>912910</b>	hospital and medical insurance plans, provincial government	<b>721111</b>	hotel lodging services (except apartment hotel)
<b>813910</b>	hospital associations	<b>721111</b>	hotel management services (i.e., providing management and operating staff to run hotel)
<b>417930</b>	hospital beds merchant wholesalers	<b>337127</b>	hotel or motel furniture, manufacturing
<b>417930</b>	hospital equipment and supplies merchant wholesalers	<b>561590</b>	hotel reservation services
<b>622210</b>	hospital for children with a mental health condition or disability	<b>327110</b>	hotel tableware and kitchen articles, vitreous china, manufacturing
<b>339110</b>	hospital furniture (e.g., hospital beds, operating room furniture), manufacturing	<b>721111</b>	hotel, accommodation service (except apartment hotel)
<b>417930</b>	hospital furniture merchant wholesalers	<b>721111</b>	hotels (except casino hotels) with integrated health spa facilities
<b>812330</b>	hospital gown supply service (industrial) , uniform	<b>721111</b>	hotels (except residential)
<b>541619</b>	hospital management consulting services	<b>236220</b>	hotels and motels construction
<b>315250</b>	hospital service apparel, washable, men's and boys', cut and sewn from purchased fabric	<b>331110</b>	hot-rolled iron and steel products, made in steel mills
<b>315250</b>	hospital service apparel, washable, women's, misses' and girls', cut and sewn from purchased fabric	<b>331221</b>	hot-rolling purchased steel
<b>623210</b>	hospitals for persons with developmental disabilities	<b>236110</b>	house construction by custom home builders
<b>622310</b>	hospitals, specialty (except psychiatric)	<b>236110</b>	house construction, by merchant builders
<b>417990</b>	hot air balloon merchant wholesalers	<b>236110</b>	house construction, by operative builders
<b>487990</b>	hot air balloon rides	<b>238910</b>	house demolishing contractors
<b>333310</b>	hot beverage vending machines, manufacturing	<b>523910</b>	house flipping services
<b>332810</b>	hot dip galvanizing metals and metal products, for the trade	<b>911910</b>	house of commons
<b>722512</b>	hot dog stands	<b>812990</b>	house sitting services
<b>332113</b>	hot forgings, unfinished, made from purchased metal	<b>541410</b>	house staging services
<b>333519</b>	hot strip mill machinery, metalworking, manufacturing	<b>459930</b>	house trailer and mobile home dealers, retail
<b>414470</b>	hot tubs merchant wholesalers	<b>532120</b>	house trailer and popup camper rental
<b>321920</b>	hot tubs, coopered, manufacturing	<b>418990</b>	house trailers merchant wholesalers
<b>326191</b>	hot tubs, plastics or fibreglass, manufacturing	<b>532280</b>	houseboats rental
<b>459999</b>	hot tubs, whirlpools and sauna, retail	<b>336612</b>	houseboats, building
<b>326290</b>	hot water bottles, rubber, manufacturing	<b>315250</b>	housecoats, girls', cut and sewn from purchased fabric
<b>335229</b>	hot water heaters, household, manufacturing	<b>315120</b>	housecoats, made in knitting mills
<b>238220</b>	hot water heating systems, installation	<b>315250</b>	housecoats, women's and misses', cut and sewn from purchased fabric
<b>532210</b>	hot water tank (waterheater), rental	<b>315250</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>337126</b>	household furniture (i.e., rattan, reed, malacca, fibre, glass, willow and wicker), manufacturing
<b>339990</b>	household and industrial brushes (e.g., wire, paint, push, shaving, non electric tooth brush, etc.), manufacturing	<b>337123</b>	household furniture components, wooden, assembling and finishing
<b>449211</b>	household antennas, retail	<b>414390</b>	household furniture merchant wholesalers
<b>561990</b>	household appliance installation	<b>532280</b>	household furniture rental
<b>419110</b>	household appliance, electric, business-to-business (B2B) electronic markets, wholesale	<b>449110</b>	household furniture, retail
<b>811412</b>	household appliances repair service (without retail sales of new equipment)	<b>419120</b>	household furniture, wholesale agents and brokers
<b>449211</b>	household appliances, electric or gas, retail	<b>493190</b>	household goods (used uncrated), storage service
<b>811412</b>	household appliances, repair	<b>419110</b>	household goods, business-to-business (B2B) electronic markets, wholesale
<b>414390</b>	household art and decorative ware merchant wholesalers	<b>493190</b>	household goods, warehousing and storage (excluding self-storage, without trucking)
<b>414390</b>	household baskets, boxes, cans and bags merchant wholesalers	<b>414390</b>	household kitchen utensils merchant wholesalers
<b>414310</b>	household china and glassware merchant wholesalers	<b>335130</b>	household lamps (e.g., boudoir, desk, table, floor, pole, wall), manufacturing
<b>419110</b>	household china and glassware, business-to-business (B2B) electronic markets, wholesale	<b>414330</b>	household linens merchant wholesalers
<b>414390</b>	household containers merchant wholesalers	<b>414220</b>	household microwave ovens merchant wholesalers
<b>414310</b>	household crockery, pottery, ceramic and earthenware merchant wholesalers	<b>418220</b>	household paper products merchant wholesalers
<b>414390</b>	household cutlery merchant wholesalers	<b>419110</b>	household paper products, including stationary, business-to-business (B2B) electronic markets, wholesale
<b>414220</b>	household electric appliances merchant wholesalers	<b>414210</b>	household tape players and recorders merchant wholesalers
<b>414220</b>	household electric smoke detectors merchant wholesalers	<b>449122</b>	household tapestries, retail
<b>414220</b>	household electric stoves, cooking or heating merchant wholesalers	<b>414390</b>	household trays merchant wholesalers
<b>811412</b>	household electrical appliance repair shop	<b>327110</b>	household type earthenware, semivitreous, manufacturing
<b>414390</b>	household food preparation and storage utensils merchant wholesalers	<b>325320</b>	household type insecticides, manufacturing
<b>414220</b>	household freezers merchant wholesalers	<b>414210</b>	household type radios merchant wholesalers
<b>414330</b>	household furnishings tapestries merchant wholesalers	<b>327110</b>	household type tableware and kitchen articles, vitreous china, manufacturing
<b>337126</b>	household furniture (except wood and upholstered) manufacturing	<b>334512</b>	household type timing mechanisms, manufacturing
<b>337126</b>	household furniture (except wooden and upholstered), manufacturing	<b>321999</b>	household type woodenware, manufacturing
		<b>449129</b>	household utensils, retail

<b>414220</b>	household vacuum cleaners merchant wholesalers	<b>541612</b>	human resource consulting services
<b>414220</b>	household vacuum systems (built-in-type) merchant wholesalers	<b>813310</b>	human rights advocacy organizations
<b>414390</b>	household wall decorations merchant wholesalers	<b>911910</b>	human rights commission, federal government
<b>814110</b>	household, private employing domestic personnel	<b>912910</b>	human rights commission, provincial government
<b>814110</b>	housekeeper	<b>813310</b>	humane society (advocacy group)
<b>561722</b>	housekeeping (i.e., cleaning service)	<b>812910</b>	humane society facilities (animal shelters)
<b>721192</b>	housekeeping cottages and cabins	<b>611310</b>	humanities education, university
<b>236110</b>	houses, construction, general contractors	<b>541720</b>	humanities research and development services
<b>321991</b>	houses, manufactured or prefabricated mobile homes, manufacturing	<b>416120</b>	humidifiers and dehumidifiers (except portable) merchant wholesalers
<b>238990</b>	houses, moving (i.e., raising from one site, moving, and placing on a new foundation)	<b>335210</b>	humidifiers and dehumidifiers, electric, portable, manufacturing
<b>236110</b>	houses, multifamily, construction	<b>333416</b>	humidifying equipment (except portable), manufacturing
<b>321992</b>	houses, prefabricated (except mobile homes), wood frame, manufacturing	<b>334512</b>	humidistats (e.g., duct, skeleton, wall), manufacturing
<b>332311</b>	houses, prefabricated, metal, manufacturing	<b>334512</b>	humidity controls, air-conditioning type, manufacturing
<b>236110</b>	houses, single-attached, construction	<b>334512</b>	humidity instruments (except industrial process and air-conditioning type), manufacturing
<b>445298</b>	house-to-house selling of coffee, soda, beer, bottled water, or other products, retail	<b>334512</b>	humidity instruments, industrial process type, manufacturing
<b>449129</b>	houseware, retail	<b>112399</b>	Hungarian partridge production
<b>531310</b>	housing authorities, operating (managers)	<b>611690</b>	hunting and trapping training (education)
<b>531112</b>	housing for low income elderly	<b>114210</b>	hunting and trapping, wild animals for furs (except seals)
<b>911910</b>	housing programs, federal government	<b>713991</b>	hunting clubs
<b>913910</b>	housing programs, local government	<b>315250</b>	hunting coats and vests, men's and boys', cut and sewn from purchased fabric
<b>912910</b>	housing programs, provincial government	<b>339920</b>	hunting equipment (except firearms), manufacturing
<b>332118</b>	housings for business machines, unfinished metal, stamping	<b>414470</b>	hunting equipment and supplies merchant wholesalers
<b>487210</b>	hovercraft operation (sightseeing)	<b>459119</b>	hunting equipment, retail
<b>332999</b>	howitzers, manufacturing	<b>713999</b>	hunting guide services
<b>321999</b>	hubs, wood, manufacturing	<b>332210</b>	hunting or fishing knives, manufacturing
<b>113210</b>	huckleberry greens, gathering of	<b>114210</b>	hunting or game preserves
<b>115110</b>	hulling and shelling of almonds, filberts, nuts, peanuts, pecans and walnuts	<b>336310</b>	hybrid engines, manufacturing
<b>333110</b>	hulling machinery, farm type, manufacturing	<b>334410</b>	hybrid integrated circuits stencil, manufacturing
<b>712115</b>	human history museums	<b>334410</b>	hybrid integrated circuits, manufacturing
<b>911310</b>	human resource centre (job placement or manpower), federal	<b>237110</b>	hydrant and flushing hydrant installation
<b>912210</b>	human resource centre (manpower), provincial		

<b>331511</b>	hydrants, unfinished iron castings, manufacturing	<b>325189</b>	hydrogen peroxide, manufacturing
<b>332910</b>	hydraulic aircraft sub-assemblies, manufacturing	<b>325189</b>	hydrogen sulphide, manufacturing
<b>417230</b>	hydraulic and pneumatic pistons and valves merchant wholesalers	<b>325120</b>	hydrogen, manufacturing
<b>333990</b>	hydraulic cylinders, fluid power, manufacturing	<b>311225</b>	hydrogenating purchased oils
<b>324110</b>	hydraulic fluids, made in petroleum refineries	<b>541370</b>	hydrographic mapping and surveying services
<b>325999</b>	hydraulic fluids, synthetic, manufacturing	<b>541690</b>	hydrology consulting services
<b>326220</b>	hydraulic hose (without fittings), plastics, manufacturing	<b>334512</b>	hydrometers (except industrial process type), manufacturing
<b>326220</b>	hydraulic hose (without fittings), rubber, manufacturing	<b>334512</b>	hydrometers, industrial process type, manufacturing
<b>332910</b>	hydraulic hose fittings, fluid power, manufacturing	<b>334512</b>	hydronic circulator controls, automatic, manufacturing
<b>333990</b>	hydraulic pumps, fluid power, manufacturing	<b>416120</b>	hydronic heating equipment and supplies merchant wholesalers
<b>336340</b>	hydraulic slave cylinders, automotive, truck and bus, manufacturing	<b>238220</b>	hydronic heating systems, installation
<b>333611</b>	hydraulic turbine generator set units, manufacturing	<b>334512</b>	hydronic limit, pressure and temperature controls, manufacturing
<b>333611</b>	hydraulic turbines, manufacturing	<b>711214</b>	hydroplane race tracks, operation of
<b>332910</b>	hydraulic valves, fluid power, manufacturing	<b>111419</b>	hydroponic crops, grown under cover
<b>417920</b>	hydraulic, beauty and barber shop chairs merchant wholesalers	<b>325190</b>	hydroquinone, manufacturing
<b>325189</b>	hydrazine, manufacturing	<b>541380</b>	hydrostatic testing laboratories
<b>325189</b>	hydrochloric acid, manufacturing	<b>333990</b>	hydrostatic transmissions, manufacturing
<b>325189</b>	hydrocyanic acid, manufacturing	<b>325189</b>	hydrosulphites, manufacturing
<b>238910</b>	hydrodemolition (i.e., demolition with pressurized water), contractor	<b>212395</b>	hydrous calcium sulphate (gypsum) mining
<b>237990</b>	hydroelectric generating facilities construction	<b>212398</b>	hydrous sodium sulphate (Glauber's salt), mining
<b>221111</b>	hydro-electric power generation	<b>325210</b>	hydroxyethylcellulose, manufacturing
<b>237990</b>	hydroelectric power plant construction	<b>334512</b>	hygrometers (except industrial process type), manufacturing
<b>325189</b>	hydrofluoric acid, manufacturing	<b>334512</b>	hygrometers, industrial process type, manufacturing
<b>325189</b>	hydrofluosilicic acid, manufacturing	<b>334512</b>	hygrothermographs, manufacturing
<b>336611</b>	hydrofoil vessels and hovercrafts, building and repairing in shipyards	<b>611690</b>	hypnosis schools
<b>336612</b>	hydrofoil vessels and hovercrafts, recreational type, manufacturing	<b>325410</b>	hypnotic drugs, uncompounded, manufacturing
<b>335990</b>	hydrogen fuel cells, manufacturing	<b>621390</b>	hypnotist
<b>333990</b>	hydrogen generators (gas producers), manufacturing	<b>325189</b>	hypochlorites, manufacturing
		<b>339110</b>	hypodermic needles and syringes, manufacturing
		<b>325189</b>	hypophosphites, manufacturing
		<b>I</b>	
		<b>238170</b>	ice apron, roof, installation

<b>334512</b>	ice bank controls, manufacturing	<b>414430</b>	identity recorders for photographing cheques and fingerprints merchant wholesalers
<b>335223</b>	ice boxes, household, manufacturing	<b>812990</b>	identity theft protection services
<b>326198</b>	ice buckets, plastics (except foam), manufacturing	<b>334512</b>	ignition controls for gas appliances and furnaces, automatic, manufacturing
<b>326150</b>	ice chests or coolers, foam plastics (except polystyrene), manufacturing	<b>336320</b>	ignition points and condensers, for internal combustion engines, manufacturing
<b>326198</b>	ice chests or coolers, plastics (except foam), manufacturing	<b>811113</b>	ignition service, automotive
<b>417990</b>	ice cleaning or resurfacing equipment (zamboni) merchant wholesalers	<b>334512</b>	ignition testing instruments, manufacturing
<b>445298</b>	ice cream (i.e., packaged) stores, retail	<b>321215</b>	I-joists, wood, manufacturing
<b>311520</b>	ice cream and milk specialties, manufacturing	<b>324190</b>	illuminating oils, petroleum, made from refined petroleum
<b>417910</b>	ice cream cabinets merchant wholesalers	<b>541430</b>	illustrators, commercial
<b>311821</b>	ice cream cones and wafers, manufacturing	<b>327420</b>	images, small gypsum, manufacturing
<b>413190</b>	ice cream cones merchant wholesalers	<b>323120</b>	imagesetting services, pre-press
<b>332210</b>	ice cream dippers, manufacturing	<b>312220</b>	imitation tobacco cigarettes, manufacturing
<b>333248</b>	ice cream making machinery, manufacturing	<b>335210</b>	immersion heaters for water, electric, manufacturing
<b>722512</b>	ice cream parlour	<b>911320</b>	immigrant admissions, adjudicating, federal
<b>445298</b>	ice cream selling from a bicycle	<b>911910</b>	immigration and border police
<b>722512</b>	ice cream stand	<b>541190</b>	immigration consultant
<b>445298</b>	ice cream wagons, retail	<b>911320</b>	immigration services (i.e., recruitment and selection of immigrant), federal
<b>311520</b>	ice cream, manufacturing	<b>333990</b>	impact wrenches, hand-held power-driven, manufacturing
<b>335210</b>	ice crushers, electric, manufacturing	<b>334512</b>	impedance measuring equipment, manufacturing
<b>333990</b>	ice crushers, industrial and commercial, manufacturing	<b>334512</b>	impeller and counter driven flow meters, manufacturing
<b>445298</b>	ice dealers, retail	<b>419120</b>	import agents or brokers of computers
<b>334512</b>	ice maker controls, manufacturing	<b>419120</b>	import agents or brokers of tobacco
<b>561990</b>	ice making for skating rinks, on contract	<b>419120</b>	import agents or brokers of toys
<b>333416</b>	ice making machinery, manufacturing	<b>541690</b>	import and export trade consulting services
<b>417910</b>	ice making machines merchant wholesalers	<b>413220</b>	importers of alcoholic beverages
<b>312110</b>	ice manufacturing for food purposes	<b>414130</b>	importers of piece goods, notions and other dry goods, merchant wholesalers
<b>312110</b>	ice manufacturing for nonfood purposes	<b>419120</b>	import-export agents and brokers, wholesale trade
<b>311515</b>	ice milk mix, manufacturing	<b>313320</b>	impregnating and coating of fabrics
<b>325999</b>	ice packs, manufacturing	<b>325410</b>	in vitro diagnostic substances, 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>325410</b>	in vivo diagnostic substances, manufacturing	<b>711130</b>	independent groups or individual artists
<b>325410</b>	in vivo radioactive reagents, manufacturing	<b>711513</b>	independent print journalists
<b>334512</b>	in-built thermostats, filled system and bimetal types, manufacturing	<b>611620</b>	independent sports instructors
<b>335130</b>	incandescent filament lamp bulbs, complete, manufacturing	<b>711512</b>	independent stage managers
<b>335130</b>	incandescent lighting fixtures, manufacturing	<b>488490</b>	independent truck driver to road transportation (except owner/operator)
<b>335130</b>	incandescent mantles, manufacturing	<b>322230</b>	index and other die-cut cards, made from purchased cardboard
<b>325999</b>	incense, manufacturing	<b>325999</b>	India inks manufacturing
<b>484210</b>	incidental storage activities other than for new furniture	<b>339920</b>	Indian clubs, manufacturing
<b>334512</b>	incinerator control systems, residential and commercial types, manufacturing	<b>417230</b>	indicating instruments and accessories merchant wholesalers
<b>562210</b>	incinerator operation, hazardous or non-hazardous waste	<b>334512</b>	indicator testers, turntable, manufacturing
<b>333990</b>	incinerators, industrial process type, manufacturing	<b>334512</b>	indicators, industrial process control type, manufacturing
<b>327390</b>	incinerators, precast concrete, manufacturing	<b>541690</b>	Indigenous affairs advisor (technical consulting)
<b>911910</b>	income security programs, federal administration	<b>911910</b>	Indigenous affairs program, federal government
<b>911910</b>	income tax collection, federal administration	<b>335229</b>	indirect water heaters and converters, electric, domestic, manufacturing
<b>912910</b>	income tax collection, provincial administration	<b>325189</b>	indium chloride, manufacturing
<b>541213</b>	income tax return preparation or compilation services without accounting, auditing, or bookkeeping services	<b>814110</b>	individual employing a care-giver
<b>333310</b>	incoming mail handling equipment (e.g., opening, sorting, scanning), manufacturing	<b>523910</b>	individuals investing in financial contracts on own account
<b>456199</b>	incontinence products (e.g., diapers), retail	<b>713120</b>	indoor play areas
<b>339110</b>	incubators, infant, manufacturing	<b>531120</b>	indoor soccer dome facility rental
<b>339110</b>	incubators, laboratory type, manufacturing	<b>333990</b>	induction heating equipment, industrial process type, manufacturing
<b>333110</b>	incubators, poultry, manufacturing	<b>335312</b>	induction motors, electric, a.c., manufacturing
<b>517310</b>	incumbent local exchange carriers (ILECs), facilities-based	<b>334410</b>	inductors, electronic component type (e.g., chokes, coils, transformers), manufacturing
<b>325999</b>	indelible inks, manufacturing	<b>418410</b>	industrial alcohol merchant wholesalers
<b>711513</b>	independent advertising copywriter	<b>339990</b>	industrial and commercial sewing needles, manufacturing
<b>541430</b>	independent artists, medical illustration	<b>238990</b>	industrial and residential fencing, erecting
<b>711512</b>	independent celebrities, such as athletes, engaged in endorsement, speaking and similar services as well as independent radio and television journalists	<b>813910</b>	industrial associations
<b>541430</b>	independent graphic artists	<b>812320</b>	industrial bag cleaning service
<b>541430</b>	independent graphic designers	<b>314990</b>	industrial belting reinforcement, cord and fabric, manufacturing
		<b>417230</b>	industrial belting, hose and packing merchant wholesalers
		<b>417230</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>315210</b>	industrial garments, men's and boys', cut and sewn from material owned by others
<b>419110</b>	industrial chemicals, business-to-business (B2B) electronic markets, wholesale	<b>315210</b>	industrial garments, women's, misses' and girls', cut and sewn from materials owned by others
<b>238299</b>	industrial communications equipment, installation	<b>325120</b>	industrial gas manufacturing
<b>418410</b>	industrial compound catalysts merchant wholesalers	<b>418410</b>	industrial gases merchant wholesalers
<b>335315</b>	industrial controls (e.g., push button, selector switches and pilot), manufacturing	<b>419120</b>	industrial gases, wholesale agents and brokers
<b>417230</b>	industrial cranes merchant wholesalers	<b>417230</b>	industrial heat exchange equipment merchant wholesalers
<b>522299</b>	industrial credit company	<b>236210</b>	industrial incinerators, furnaces, blast furnaces and kiln construction, general contractors
<b>417230</b>	industrial crushing machinery and equipment merchant wholesalers	<b>813930</b>	industrial labour unions
<b>541420</b>	industrial design consulting services	<b>812330</b>	industrial launderers
<b>541420</b>	industrial design services	<b>336510</b>	industrial locomotives and parts, manufacturing
<b>913910</b>	industrial development assistance, local administration	<b>532490</b>	industrial machinery and equipment, rental and leasing
<b>522299</b>	industrial development bank	<b>419120</b>	industrial machinery and equipment, wholesale agents and brokers
<b>541320</b>	industrial development planning service (i.e., urban planning)	<b>419110</b>	industrial machinery, equipment and supplies, business-to-business (B2B) electronic markets, wholesale
<b>911910</b>	industrial development programs, federal administration	<b>335130</b>	industrial mercury lighting fixtures, manufacturing
<b>912910</b>	industrial development, trade and commerce, provincial administration	<b>416110</b>	industrial motor controls merchant wholesalers
<b>339910</b>	industrial diamonds, cut and polished, manufacturing	<b>333511</b>	industrial moulds (except steel ingots), manufacturing
<b>335312</b>	industrial electrical motor rebuilding	<b>331511</b>	industrial moulds for casting steel ingots, manufacturing
<b>541330</b>	industrial engineering services	<b>335130</b>	industrial or institutional lighting fixtures, electric, manufacturing
<b>339910</b>	industrial engraving on precious metal, engraving (including laser) and etching precious jewellery	<b>417230</b>	industrial paint spray equipment merchant wholesalers
<b>419110</b>	industrial equipment (e.g., navigational, communications and electronic components), business-to-business (B2B) electronic markets, wholesale	<b>531190</b>	industrial park operating
<b>811310</b>	industrial equipment and machinery, repair and maintenance	<b>561320</b>	industrial personnel services (personnel suppliers)
<b>417230</b>	industrial equipment merchant wholesalers	<b>417230</b>	industrial pistons and valves merchant wholesalers
<b>561990</b>	industrial equipment, contract operator	<b>236210</b>	industrial plant appurtenance construction, general contractors
<b>236210</b>	industrial establishments (e.g., canneries, textiles or rubber factories) construction	<b>334512</b>	industrial process control instruments, manufacturing
<b>417230</b>	industrial fans merchant wholesalers	<b>238220</b>	industrial process piping installation
<b>417230</b>	industrial fittings merchant wholesalers		
<b>417230</b>	industrial furnaces, kilns and ovens merchant wholesalers		

<b>325510</b>	industrial product finishes and coatings (i.e., paint), manufacturing	<b>332910</b>	industrial type valves (e.g., angle, control, ball, butterfly, cross, plug, stop), manufacturing
<b>417230</b>	industrial pulverizing machinery and equipment merchant wholesalers	<b>812330</b>	industrial uniform supply service
<b>911310</b>	industrial relations services, federal government	<b>418410</b>	industrial washing compounds merchant wholesalers
<b>912210</b>	industrial relations services, provincial government	<b>417230</b>	industrial water pumps merchant wholesalers
<b>541710</b>	industrial research and development laboratories (except testing)	<b>417230</b>	industrial wheels merchant wholesalers
<b>417930</b>	industrial safety devices (e.g., first-aid kits, face and eye masks) merchant wholesalers	<b>315250</b>	industrial work clothing, washable, men's and boys', cutting and sewing purchased fabric
<b>611690</b>	industrial safety training	<b>315250</b>	industrial work clothing, washable, women's, misses' and girls', cut and sewn from purchased fabrics
<b>325999</b>	industrial salt, manufacturing	<b>414130</b>	industrial yarn merchant wholesalers
<b>418410</b>	industrial salts merchant wholesalers	<b>418410</b>	industrial, heavy and household chemicals merchant wholesalers
<b>212323</b>	industrial sand mining	<b>417230</b>	industrial, natural and crude diamonds merchant wholesalers
<b>333990</b>	industrial scales, manufacturing	<b>327214</b>	industrial, technical and scientific glassware and glass products, pressed or blown, made in glass-making plants
<b>611510</b>	industrial school, government (except corrective or reform school)	<b>411120</b>	inedible beans merchant wholesalers
<b>912120</b>	industrial school, provincial government (reform school)	<b>311616</b>	inedible cattle products (e.g., hides, skins), produced in slaughtering plants
<b>417230</b>	industrial screening machinery and equipment merchant wholesalers	<b>311617</b>	inedible pork products (e.g., hides, skins), produced in slaughtering plants
<b>417230</b>	industrial sewing machines merchant wholesalers	<b>311619</b>	inedible products (e.g., hides, skins, pulled wool, wool grease; except from beef cattle, hogs or poultry and small game), produced in slaughtering plants
<b>417230</b>	industrial sewing thread merchant wholesalers	<b>334511</b>	inertial navigation systems, aeronautical, manufacturing
<b>417230</b>	industrial shelving merchant wholesalers	<b>311420</b>	infant and junior food, canning
<b>562210</b>	industrial sludge disposal sites	<b>458113</b>	infants and toddlers clothing, retail
<b>417230</b>	industrial stackers merchant wholesalers	<b>414110</b>	infants' clothing merchant wholesalers
<b>417230</b>	industrial storage batteries merchant wholesalers	<b>315210</b>	infants' clothing, cut and sewn from materials owned by others
<b>541380</b>	industrial testing laboratories	<b>315250</b>	infants' clothing, cut and sewn from purchased fabric
<b>541420</b>	industrial tool design services	<b>315120</b>	infants' clothing, made in knitting mills
<b>417230</b>	industrial tractors merchant wholesalers	<b>311515</b>	infants' formulas, manufacturing
<b>417230</b>	industrial trailers merchant wholesalers	<b>316210</b>	infant's or children's footwear (except orthopedic extension shoes), manufacturing
<b>811310</b>	industrial truck (plant and warehouse), repair	<b>458113</b>	infants' wear, retail
<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>911910</b>	infectious diseases quarantine enforcement, federal administration	<b>114114</b>	inland fishing (i.e., gill netting, trap net, prairie jigging, pound netting, trolling), freshwater fish
<b>623110</b>	infirmary, providing personal nursing care	<b>316990</b>	inner soles, leather, manufacturing
<b>336612</b>	inflatable boats (except toy), heavy-duty, all materials, manufacturing	<b>337910</b>	inner spring mattresses, manufacturing
<b>336612</b>	inflatable rafts, any material (non recreational i.e., life rafts for ships), manufacturing	<b>326210</b>	inner tubes, manufacturing
<b>333416</b>	infloor radiant heat system, manufacturing	<b>721111</b>	inns, furnishing food and lodging
<b>541514</b>	information management system design services, computer	<b>325130</b>	inorganic pigments (except carbon, bone and lamp black), manufacturing
<b>541619</b>	information service, freight rate	<b>623110</b>	in-patient palliative or hospice care
<b>541514</b>	information technology (IT) consulting services done by consultants	<b>518210</b>	input preparation services, computer
<b>335130</b>	infra red lamps and lamp bulbs, manufacturing	<b>334110</b>	input/output equipment, computer, manufacturing
<b>334512</b>	infrared analytical instruments, laboratory type, manufacturing	<b>332619</b>	insect screening, made from purchased wire
<b>334511</b>	infrared homing systems, aeronautical, manufacturing	<b>712115</b>	insectaria or insectarium
<b>334512</b>	infrared instruments, industrial process type, manufacturing	<b>115110</b>	insecticide and weed spraying service, crops and plants
<b>335130</b>	infrared lamp fixtures, manufacturing	<b>444240</b>	insecticides and weed killers, retail
<b>333990</b>	infrared ovens, industrial process type, manufacturing	<b>418390</b>	insecticides merchant wholesalers
<b>334410</b>	infrared sensors, solid state, manufacturing	<b>325320</b>	insecticides, manufacturing
<b>331110</b>	ingot, made in steel mills	<b>333519</b>	inserts, cutting tool, manufacturing
<b>331313</b>	ingot, primary aluminum, manufacturing	<b>114113</b>	inshore or coastal finfish fishing, salt water
<b>238990</b>	in-ground outdoor swimming pools, residential, construction	<b>115110</b>	inspection and grading of agricultural products (crop)
<b>621390</b>	inhalation therapists, registered	<b>488390</b>	inspection and weighing services connected to water transportation
<b>339110</b>	inhalators (inhalation therapy equipment), surgical and medical, manufacturing	<b>488490</b>	inspection or weighing service connected to truck transportation
<b>325999</b>	inhibitors (e.g., corrosion, oxidation, polymerization), manufacturing	<b>811199</b>	inspection service, automotive
<b>621610</b>	in-home palliative or hospice care	<b>811210</b>	installation and repair of taxi instruments and signs
<b>333246</b>	injection moulding machinery for plastics, manufacturing	<b>238220</b>	installation of cooling towers and other industrial or commercial cooling equipment
<b>325610</b>	ink eradicators, manufacturing	<b>238299</b>	installation of engines and turbines in buildings, contractors
<b>811210</b>	ink jet cartridges, recycling (i.e., cleaning and re-filling)	<b>237990</b>	installation of geomembrane containment liners for landfill
<b>333248</b>	inking rollers, manufacturing	<b>238310</b>	installation of insulation (e.g., foam, glass fibre, cellulosic fibre, wool)
<b>325910</b>	inkjet cartridges, manufacturing	<b>238310</b>	installation of insulation panel or rigid boards (i.e., polystyrene or other foamed material for insulation)
<b>325999</b>	inks (e.g., drawing, stamping, writing), manufacturing	<b>238990</b>	installation of interlocking brick (interlock) for streets or driveways
<b>114114</b>	inland finfish fishing, freshwater		



<b>238990</b>	installation of interlocking stone, driveways	<b>334410</b>	instrument transformer, electronic, manufacturing
<b>238210</b>	installation of invisible fence for pets	<b>335311</b>	instrument transformers (except portable), manufacturing
<b>238210</b>	installation of photovoltaics panels	<b>334512</b>	instrumentation for reactor controls, auxiliary, manufacturing
<b>561730</b>	installation of ponds, fountains and waterfalls	<b>334512</b>	instruments (e.g., hematology, microbiology, immunology), manufacturing
<b>238299</b>	installation of speed changers in pumps stations	<b>334512</b>	instruments for measuring electrical quantities, manufacturing
<b>238350</b>	installation of windows, wooden	<b>334512</b>	instruments, laboratory analysis type, manufacturing
<b>711512</b>	installing and dismantling concert stages, sound and lighting equipment, on a contract basis	<b>331317</b>	insulated aluminum wire (e.g., apparatus, energy, coaxial, communication) made in aluminum wire drawing plants
<b>238170</b>	installing eavestroughs, gutters and downspouts	<b>335920</b>	insulated coaxial cable, non-ferrous, manufacturing
<b>522220</b>	installment sales finance company	<b>335920</b>	insulated fibre-optic cable, made from purchased strand (data transmission), manufacturing
<b>311920</b>	instant and herbal tea, manufacturing	<b>335920</b>	insulated power cables, electric, manufacturing
<b>311230</b>	instant cereal beverage, manufacturing	<b>331222</b>	insulated steel cable capable of being used as a conductor, made in steel wire-drawing plants
<b>323114</b>	instant printing (i.e., quick printing)	<b>332321</b>	insulated windows, hermetically sealed, metal frame, manufacturing
<b>611210</b>	institute of marine technology, post-secondary	<b>335920</b>	insulated wire and cable, made from purchased wire
<b>611210</b>	institutes of technology (non-university)	<b>416110</b>	insulated wire merchant wholesalers
<b>236220</b>	institutional building construction, by operative builders	<b>416110</b>	insulated wire rope or cable merchant wholesalers
<b>236220</b>	institutional buildings construction (e.g., educational buildings, hospitals, libraries)	<b>331317</b>	insulated wire, cable and magnet wire, made in aluminum wire drawing plants
<b>337127</b>	institutional display racks for merchandise, manufacturing	<b>327990</b>	insulating batts, fills or blankets, fibreglass, manufacturing
<b>337127</b>	institutional furniture (e.g., churches, schools, restaurants), manufacturing	<b>322299</b>	insulating batts, fills or blankets, made from purchased paper
<b>456110</b>	institutional pharmacies, off-site, exclusively on Internet	<b>327120</b>	insulating firebrick and shapes, clay, manufacturing
<b>456110</b>	institutional pharmacies, off-site, mail order	<b>327215</b>	insulating glass, sealed units, made from purchased glass
<b>456110</b>	institutional pharmacies, on-site	<b>327214</b>	insulating glass, sealed units, made in glass-making plants
<b>912120</b>	institutions, correctional, provincial	<b>321999</b>	insulating materials, cork, manufacturing
<b>316990</b>	instrument cases, all materials, manufacturing	<b>325999</b>	insulating oils, manufacturing
<b>336320</b>	instrument control panels (i.e., assembling purchased gauges), automotive, truck and bus, manufacturing	<b>335920</b>	insulating purchased copper wire and cable
<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>326150</b>	insulation and cushioning, foam plastics (except polystyrene), manufacturing	<b>562910</b>	integrated mine site reclamation activities, such as soil remediation, waste water treatment, hazardous material removal, contouring of land and revegetation
<b>321216</b>	insulation board, cellular fibre or hard pressed wood, manufacturing	<b>334410</b>	integrated optical circuits (IOC), manufacturing
<b>238310</b>	insulation installation (e.g., polystyrene foam, polystyrene, urethane)	<b>516110</b>	integrated radio and television broadcasting system (primarily radio)
<b>444180</b>	insulation material, building, retail	<b>516120</b>	integrated radio and television broadcasting system (primarily television), over the airwaves transmission
<b>416390</b>	insulation materials (e.g., fibreglass, mineral wool) merchant wholesalers	<b>512250</b>	integrated record companies
<b>238310</b>	insulation work (e.g., building, roof) contractors	<b>512250</b>	integrated record production and distribution
<b>335930</b>	insulators, bakelite, manufacturing	<b>334512</b>	integrated-circuit testers, manufacturing
<b>335930</b>	insulators, electrical (except glass and ceramic), manufacturing	<b>334512</b>	integrating electricity meters, manufacturing
<b>327214</b>	insulators, electrical, glass, made in glass-making plants	<b>334512</b>	integrating meters, non-electric, manufacturing
<b>327215</b>	insulators, electrical, made from purchased glass	<b>562210</b>	integrating the collection, treatment and disposal of waste
<b>335930</b>	insulators, hard rubber, manufacturing (electric)	<b>533110</b>	intellectual property holders (except copyright)
<b>325410</b>	insulin, manufacturing	<b>813310</b>	intellectually and developmentally disabled advocacy groups
<b>524299</b>	insurance advisory services	<b>334290</b>	intercom systems and equipment, manufacturing
<b>524210</b>	insurance agents and brokers	<b>811210</b>	intercommunication equipment, commercial, repair
<b>813910</b>	insurance association	<b>811210</b>	intercommunication equipment, household type, repair
<b>524291</b>	insurance claim adjusters	<b>238210</b>	intercommunication systems, installation
<b>524210</b>	insurance commercial, agents and brokers	<b>419120</b>	intercommunications equipment, wholesale agents and brokers
<b>911240</b>	insurance commission, federal government	<b>332410</b>	intercooler shells, manufacturing
<b>524299</b>	insurance educational services	<b>334410</b>	interface cards (e.g., sound, video, controllers, network), manufacturing
<b>524122</b>	insurance for private and commercial vehicles	<b>333310</b>	interferometers, manufacturing
<b>524299</b>	insurance information bureaus	<b>913910</b>	intergovernmental affairs, local administration
<b>524299</b>	insurance inspection and investigation (except claims investigation), services	<b>912910</b>	intergovernmental affairs, provincial
<b>524291</b>	insurance inspectors and adjusters	<b>416110</b>	interior and exterior electrical construction materials merchant wholesalers
<b>524210</b>	insurance office, agents and brokers	<b>541410</b>	interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces
<b>621499</b>	insurance physical examination service (except by physicians)	<b>541410</b>	interior decorating consulting service
<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>311211</b>	integrated mills which grind and process grain		

<b>541410</b>	interior decorators consulting service (except painters)	<b>561310</b>	Internet job listing services, via an intermediary platform service
<b>541410</b>	interior design consulting services	<b>541514</b>	Internet page design services, custom
<b>541410</b>	interior design services	<b>561310</b>	Internet resume listing services, via an intermediary platform service
<b>541410</b>	interior lighting consultants	<b>519290</b>	Internet search portal and websites, operating
<b>416110</b>	interior wire and cables merchant wholesalers	<b>519290</b>	Internet search portals, operating
<b>416110</b>	interior wiring materials merchant wholesalers	<b>519290</b>	Internet search web sites
<b>313210</b>	interlining fabrics, broad-woven (except wool, hair or similar animal fibre), weaving	<b>517310</b>	Internet service provider (ISP), facilities-based
<b>313210</b>	interlining fabrics, broad-woven, wool or hair, weaving	<b>517911</b>	Internet service provider (ISP), resale
<b>315990</b>	interlinings, made from purchased fabric	<b>516212</b>	Internet sports broadcasting sites
<b>623110</b>	intermediate care facilities	<b>516219</b>	Internet sports sites
<b>522299</b>	intermediate investment banks	<b>611310</b>	Internet-based learning, universities
<b>334512</b>	internal combustion engine analyzers (i.e., testing electrical characteristics), manufacturing	<b>712190</b>	interpretive centres, natural wonders
<b>336410</b>	internal combustion engines, aircraft, manufacturing	<b>711120</b>	interpretive dance companies
<b>336310</b>	internal combustion gasoline engines, automotive and truck, manufacturing	<b>711512</b>	interpretive dancers, independent
<b>912910</b>	international affairs, provincial administration	<b>912910</b>	interprovincial relations, provincial government
<b>911410</b>	international agency representation, federal	<b>482114</b>	interurban passenger railways
<b>911420</b>	international development assistance, federal government	<b>483213</b>	intra-coastal water transportation, freight
<b>911420</b>	international development research services, federal	<b>483213</b>	intra-coastal water transportation, passengers
<b>624230</b>	international disaster or conflict refugee services	<b>339110</b>	intrauterine devices, manufacturing
<b>911410</b>	international exchange services (scientific, academic), federal government	<b>325410</b>	intravenous (iv) solution preparations, manufacturing
<b>919110</b>	international monetary fund, office in Canada	<b>459420</b>	Inuit carvings, retail
<b>919110</b>	international organization services	<b>914113</b>	Inuit Self-Government
<b>522299</b>	international trade financing	<b>533110</b>	inventors, self-employed
<b>516212</b>	Internet broadcasting	<b>561990</b>	inventory computing service
<b>561430</b>	Internet café (not serving food and beverages)	<b>541619</b>	inventory planning and control management consulting services
<b>722511</b>	Internet café combined with full-service restaurants	<b>561990</b>	inventory taking service
<b>722512</b>	Internet café combined with limited-service restaurant	<b>311310</b>	invert sugar, manufacturing
<b>513140</b>	Internet domain registration services	<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>419120</b>	iron and steel primary forms and structural shapes, agents and brokers
<b>523110</b>	investment banking	<b>416210</b>	iron and steel products, castings and forgings merchant wholesalers
<b>331529</b>	investment castings, aluminum, unfinished, manufacturing	<b>416210</b>	iron and steel rough castings merchant wholesalers
<b>331529</b>	investment castings, copper, unfinished, manufacturing	<b>418110</b>	iron and steel scrap merchant wholesalers
<b>331529</b>	investment castings, non-ferrous metals (except aluminum, copper), unfinished, manufacturing	<b>416210</b>	iron and steel semifinished products merchant wholesalers
<b>331514</b>	investment castings, steel, unfinished, manufacturing	<b>416210</b>	iron and steel structural shapes merchant wholesalers
<b>523910</b>	investment clubs	<b>416210</b>	iron and steel tubing merchant wholesalers
<b>523910</b>	investment companies investing on own account	<b>416210</b>	iron and steel wire merchant wholesalers
<b>523920</b>	investment companies, government	<b>325130</b>	iron based pigments, manufacturing
<b>523910</b>	investment companies, investing in financial contracts	<b>331221</b>	iron basic shapes (except pipe, tube or wire), made from purchased iron
<b>522299</b>	investment contract company branches	<b>331511</b>	iron castings, unfinished, manufacturing
<b>523910</b>	investment holding company	<b>212210</b>	iron concentrates, mining
<b>523930</b>	investment research, customized, fees paid by clients	<b>332113</b>	iron forgings, unfinished, made from purchased iron
<b>526914</b>	investments in Canadian or foreign money market funds	<b>332113</b>	iron or steel semifinished shapes, manufacturing
<b>811490</b>	invisible mending, textiles and clothing	<b>212210</b>	iron ore dressing (beneficiation) plants
<b>325189</b>	iodides, manufacturing	<b>418510</b>	iron ore merchant wholesalers
<b>325189</b>	iodine, crude or resublimed, manufacturing	<b>213117</b>	iron ore mine diamond drilling, contract services
<b>334512</b>	ion chambers, manufacturing	<b>213119</b>	iron ore mine shaft sinking, contract services
<b>325210</b>	ion exchange resins, manufacturing	<b>212210</b>	iron ore mining
<b>325210</b>	ionomer resins, manufacturing	<b>331110</b>	iron ore recovery from open hearth slag
<b>325190</b>	ionone, manufacturing	<b>416210</b>	iron pipe merchant wholesalers
<b>331490</b>	iridium bar, sheet, strip and tubing, made from purchased metal or scrap	<b>331110</b>	iron sinter, made in steel mills
<b>331410</b>	iridium smelting and primary refining	<b>325189</b>	iron sulphate, manufacturing
<b>331490</b>	iridium, recovering from scrap and/or alloying purchased metals	<b>238120</b>	iron work, structural, contractors
<b>212210</b>	iron agglomerate and pellet production	<b>335229</b>	ironers and mangles, household type, manufacturing
<b>416210</b>	iron and steel bearing piles merchant wholesalers	<b>314120</b>	ironing board pads, made from purchased fabrics or felts
<b>416210</b>	iron and steel flat products merchant wholesalers	<b>332999</b>	ironing boards, metal, manufacturing
<b>416210</b>	iron and steel in primary forms and shapes merchant wholesalers	<b>321999</b>	ironing boards, wood, manufacturing
<b>416210</b>	iron and steel primary forms and structural shapes merchant wholesalers	<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>315250</b>	jackets, non-tailored work, men's and boys', cut and sewn from purchased fabric
<b>115110</b>	irradiation of fruits and vegetables	<b>315250</b>	jackets, non-tailored, women's and misses', cut and sewn from purchased fabric
<b>913910</b>	irrigation districts, nonoperating	<b>315250</b>	jackets, service apparel (e.g., laboratory, medical), men's and boys', cut and sewn from purchased fabric
<b>417110</b>	irrigation equipment merchant wholesalers	<b>315250</b>	jackets, service apparel (e.g., laboratory, medical), women's, misses' and girls', cut and sewn from purchased fabric
<b>333110</b>	irrigation equipment, agricultural, manufacturing	<b>315250</b>	jackets, ski, men's and boys', cut and sewn from purchased fabric
<b>327330</b>	irrigation pipe, concrete, manufacturing	<b>315250</b>	jackets, ski, women's and misses', cut and sewn from purchased fabric
<b>332329</b>	irrigation pipe, sheet metal, manufacturing	<b>315250</b>	jackets, tailored (except fur, leather, sheepskin-lined), girls', cut and sewn from purchased fabric
<b>237110</b>	irrigation project, construction	<b>315250</b>	jackets, tailored (except fur, leather, sheepskin-lined), men's and boys', cut and sewn from purchased fabric
<b>221310</b>	irrigation system operation	<b>315250</b>	jackets, tailored (except fur, leather, sheepskin-lined), women's and misses', cut and sewn from purchased fabric
<b>325110</b>	isobutene, made from refined petroleum or natural gas liquids	<b>316990</b>	jackets, welders', leather, manufacturing
<b>325210</b>	isobutylene resins, manufacturing	<b>315120</b>	jackets, women's and girls', made in knitting mills
<b>325210</b>	isocyanate rubber, manufacturing	<b>315210</b>	jackets, women's, misses' and girls', cut and sewn from materials owned by others
<b>325190</b>	isocyanates, manufacturing	<b>333120</b>	jackhammers, manufacturing
<b>622310</b>	isolation hospital	<b>332210</b>	jacks (except hydraulic and pneumatic), manufacturing
<b>335311</b>	isolation transformers, manufacturing	<b>332210</b>	jacks (screw and ratchet), motor vehicle, manufacturing
<b>325210</b>	isoprene rubber, manufacturing	<b>333990</b>	jacks, hydraulic and pneumatic, manufacturing
<b>325110</b>	isoprene, made from refined petroleum or natural gas liquids	<b>333120</b>	jacks, mud, manufacturing
<b>325190</b>	isopropyl alcohol, manufacturing	<b>333248</b>	jacquard card cutting machinery, manufacturing
<b>J</b>		<b>313210</b>	jacquard fabrics, broad-woven, weaving
<b>335210</b>	jackets for circulating type water heaters, manufacturing	<b>212398</b>	jade mining
<b>315250</b>	jackets, girls', cut and sewn from purchased fabric	<b>913120</b>	jail, local
<b>332319</b>	jackets, industrial, fabricated metal plate, manufacturing	<b>561210</b>	jails and correctional facilities, support services to operations
<b>315250</b>	jackets, jeans, men's and boys', cut and sewn from purchased fabric	<b>912120</b>	jails, provincial government
<b>315250</b>	jackets, leather (except welders') or sheepskin-lined, men's and boys', manufacturing	<b>332321</b>	jalousies, metal, manufacturing
<b>315250</b>	jackets, leather or sheepskin-lined, women's and misses, manufacturing	<b>444180</b>	jalousies, retail
<b>315250</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>315120</b>	jackets, men's and boys', made in knitting mills		
<b>458119</b>	jackets, men's and boys', retail		

<b>321911</b>	jalousies, wood frame, manufacturing	<b>324110</b>	jet fuels, made in petroleum refineries
<b>413190</b>	jams, jellies and marmalades merchant wholesalers	<b>336410</b>	jet propulsion and internal combustion engines and parts, aircraft, manufacturing
<b>417920</b>	janitorial machinery and equipment merchant wholesalers	<b>332999</b>	jet propulsion projectiles (except guided missiles), manufacturing
<b>561722</b>	janitorial services (except window cleaning)	<b>237990</b>	jetty construction, general contractors
<b>561722</b>	janitorial services	<b>339910</b>	jewel bearings, synthetic, manufacturing
<b>561722</b>	janitorial work	<b>339910</b>	jewel cutting, drilling, polishing, recutting, or setting, manufacturing
<b>417920</b>	janitors' supplies merchant wholesalers	<b>339910</b>	jewel preparing, for instruments, tools, watches, and jewellery, manufacturing
<b>332810</b>	japanning metals and metal products, for the trade	<b>339910</b>	jewel settings and mountings, manufacturing
<b>325510</b>	japans, manufacturing	<b>339910</b>	jewel settings and mountings, precious metal, manufacturing
<b>326290</b>	jar rings, rubber, manufacturing	<b>339910</b>	jewellers' findings and materials, manufacturing
<b>326198</b>	jars, plastics, manufacturing	<b>332210</b>	jewellers' hand tools, non-powered, manufacturing
<b>711120</b>	jazz dance companies	<b>339910</b>	jewellery and silverware, metal embossing or filigreeing for the trade
<b>711512</b>	jazz dancers, independent	<b>419120</b>	jewellery and watch, wholesale agents and brokers
<b>711130</b>	jazz music artist, independent	<b>541990</b>	jewellery appraisal and evaluation, service
<b>711130</b>	jazz music groups	<b>414390</b>	jewellery boxes merchant wholesalers
<b>315250</b>	jean-cut casual slacks, men's and boys', cut and sewn from purchased fabric	<b>339910</b>	jewellery boxes or cases, precious metal, manufacturing
<b>315250</b>	jean-cut casual slacks, women's and misses', cut and sewn from purchased fabric	<b>541490</b>	jewellery design services
<b>315250</b>	jeans, girls', cut and sewn from purchased fabric	<b>414410</b>	jewellery diamonds merchant wholesalers
<b>315250</b>	jeans, infants', cut and sewn from purchased fabric	<b>339910</b>	jewellery engraving, chasing or etching for the trade
<b>315210</b>	jeans, men's and boys', cut and sewn from materials owned by others	<b>414410</b>	jewellery imitation stones and pearls merchant wholesalers
<b>315250</b>	jeans, men's and boys', cut and sewn from purchased fabric	<b>414410</b>	jewellery merchant wholesalers
<b>458114</b>	jeans, retail	<b>339910</b>	jewellery parts, unassembled, manufacturing
<b>315250</b>	jeans, women's and misses', cut and sewn from purchased fabric	<b>811490</b>	jewellery repair service (e.g., pearl restringing, watch repair), without retail sales of new equipment
<b>315210</b>	jeans, women's, misses' and girls', cut and sewn from materials owned by others	<b>339910</b>	jewellery soldering or polishing, for the trade, manufacturing
<b>311340</b>	jelly candies, manufacturing	<b>458310</b>	jewellery stores
<b>311990</b>	jelly powders, manufacturing	<b>339910</b>	jewellery, made of precious metal or precious or semiprecious stones, manufacturing
<b>315120</b>	jerseys, made in knitting mills	<b>458310</b>	jewellery, mail order, retail
<b>315250</b>	jerseys, men's and boys', cut and sewn from purchased fabric		
<b>315250</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>339910</b>	jewellery, natural or cultured pearls, manufacturing	<b>611620</b>	judo and jiu-jitsu instruction
<b>339910</b>	jewellery, plastic, manufacturing	<b>333248</b>	juice extractors, fruit and vegetable (i.e., food manufacturing type), manufacturing
<b>458310</b>	jewellery, precious stones and precious metals (including custom made), retail	<b>311520</b>	juice pops, frozen, manufacturing
<b>459510</b>	jewellery, used, retail	<b>311420</b>	juice, fruit or vegetable, fresh, manufacturing
<b>333245</b>	jig saws, woodworking type, stationary, manufacturing	<b>335210</b>	juicers, electric, domestic, manufacturing
<b>333519</b>	jigs (e.g., inspection, gauging, checking), manufacturing	<b>713999</b>	juke box, concession operators in facilities owned by others
<b>333519</b>	jigs and fixtures, for use with machine tools, manufacturing	<b>334310</b>	jukeboxes, manufacturing
<b>417230</b>	jigs merchant wholesalers	<b>315250</b>	jumpsuits, girls', cut and sewn from purchased fabric
<b>323119</b>	job printing, lithographic and offset (except quick)	<b>315250</b>	jumpsuits, women's and misses', cut and sewn from purchased fabric
<b>711213</b>	jockeys, horse racing	<b>335930</b>	junction boxes and covers, electrical, manufacturing
<b>339920</b>	jogging machines, manufacturing	<b>813910</b>	junior chambers of commerce
<b>315250</b>	jogging or sweat suits, men's and boys', cut and sewn from purchased fabric	<b>611210</b>	junior colleges
<b>315250</b>	jogging suits, girls', cut and sewn from purchased fabric	<b>541190</b>	jury consulting services
<b>315250</b>	jogging suits, women's and misses', cut and sewn from purchased fabric	<b>313210</b>	jute fabrics, broad-woven, weaving
<b>325520</b>	joint compounds (except gypsum-based), manufacturing	<b>623999</b>	juvenile correctional homes
<b>327420</b>	joint compounds, gypsum-based, manufacturing	<b>913110</b>	juvenile courts
<b>333245</b>	jointers, woodworking, manufacturing	<b>337126</b>	juvenile furniture, metal, manufacturing
<b>333619</b>	joints, swivel (except motor vehicle and aircraft), manufacturing	<b>337126</b>	juvenile furniture, rattan and reed, manufacturing
<b>333619</b>	joints, universal (except motor vehicle and aircraft), manufacturing	<b>337121</b>	juvenile furniture, upholstered on wood frames (except convertible bed), manufacturing
<b>327390</b>	joists, girders and beams, prestressed concrete, manufacturing	<b>337123</b>	juvenile furniture, wood (except upholstered), manufacturing
<b>332319</b>	joists, open web steel, long-span series, manufacturing	<b>513120</b>	juvenile magazines and periodicals, publishing and printing combined
<b>332329</b>	joists, sheet metal, manufacturing	<b>513120</b>	juvenile magazines and periodicals, publishing or publisher
<b>459420</b>	joke shops		
<b>711513</b>	journalists, print, independent	<b>K</b>	
<b>711512</b>	journalists, radio and television, independent	<b>111219</b>	kale farming, field, bedding plant and seed production
<b>323119</b>	journals and magazines, trade, printing without publishing	<b>212326</b>	kaolin mining
<b>323119</b>	journals, scholarly, printing without publishing	<b>334310</b>	karaoke machines, manufacturing
<b>334110</b>	joystick devices, manufacturing	<b>713999</b>	karaoke room rental
		<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>621340</b>	kinesiology (human kinetics), provides the analysis, preservation and enhancement of human movement
<b>311119</b>	kelp meal and pellets, for use as animal feed, manufacturing	<b>336211</b>	kit car bodies, manufacturing
<b>325410</b>	kelp processing (i.e., for medicinal use)	<b>561910</b>	kit packaging services
<b>334512</b>	kelvin or wheatstone bridges (i.e., electrical measuring instruments), manufacturing	<b>449211</b>	kitchen appliances, household, retail
<b>112999</b>	kennels, breeding and raising stock (i.e., dogs and cats) for sale	<b>419120</b>	kitchen appliances, wholesale agents and brokers
<b>212398</b>	kernite mining	<b>327110</b>	kitchen articles, coarse earthenware, manufacturing
<b>211110</b>	kerogen processing	<b>419120</b>	kitchen cabinet units (to be built-in), wholesale agents and brokers
<b>335130</b>	kerosene lamps, manufacturing	<b>337110</b>	kitchen cabinets (except free standing), wood, manufacturing
<b>412110</b>	kerosene merchant wholesalers	<b>238350</b>	kitchen cabinets and counters, constructed on site
<b>333416</b>	kerosene space heaters, manufacturing	<b>238350</b>	kitchen cabinets and counters, prefabricated wood, installation only
<b>324110</b>	kerosene, made in petroleum refineries	<b>337110</b>	kitchen cabinets and counters, prefabricated wood, manufacturing and installation combined
<b>311420</b>	ketchup, manufacturing	<b>238350</b>	kitchen cabinets, installation
<b>335210</b>	kettles, electric, manufacturing	<b>337110</b>	kitchen cabinets, wood (except free standing), custom made, manufacturing
<b>332420</b>	kettles, heavy gauge metal, manufacturing	<b>337110</b>	kitchen counter tops, manufacturing
<b>332510</b>	key blanks, manufacturing	<b>325610</b>	kitchen degreasing and cleaning preparations, manufacturing
<b>316990</b>	key cases (except metal), manufacturing	<b>332210</b>	kitchen equipment for cafeterias, restaurants, manufacturing
<b>333519</b>	key cutting machines, manufacturing	<b>414390</b>	kitchen furniture merchant wholesalers
<b>811490</b>	key duplicating service	<b>449110</b>	kitchen furniture, household, retail
<b>332619</b>	key rings, made from purchased wire	<b>337123</b>	kitchen furniture, wood, manufacturing
<b>339990</b>	keyboard instruments and parts (e.g., piano hammers, concertinas, pianos, organs), manufacturing	<b>238220</b>	kitchen sinks and hardware, installation
<b>417310</b>	keying equipment merchant wholesalers	<b>414390</b>	kitchen tools and utensils (except precious metal flatware) merchant wholesalers
<b>336320</b>	keyless entry systems, automotive, truck and bus, manufacturing	<b>332210</b>	kitchen utensils (e.g., colanders, garlic presses, ice cream scoops, spatulas), fabricated metal, manufacturing
<b>334210</b>	keysets, telephone, manufacturing	<b>332210</b>	kitchen utensils (except cutting type), fabricated metal, manufacturing
<b>621499</b>	kidney (renal, hemodialysis) dialysis centres	<b>326198</b>	kitchen utensils, plastic, manufacturing
<b>313310</b>	kier bleaching, continuous machine, for the trade	<b>238390</b>	kitchens, custom metal counters and cabinets, installation
<b>321999</b>	kiln drying of lumber	<b>321999</b>	kitchenware (e.g., utensils, rolling pins), wood, manufacturing
<b>327120</b>	kiln furniture, clay, manufacturing	<b>414390</b>	kitchenware (except earthen) merchant wholesalers
<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>327110</b>	kitchenware, china, earthenware, pottery or stoneware, manufacturing	<b>321999</b>	knobs, wood, manufacturing
<b>327110</b>	kitchenware, commercial and household type, vitreous china, manufacturing	<b>333248</b>	knot tying machinery, textile, manufacturing
<b>449129</b>	kitchenware, retail	<b>333519</b>	knurling machines, manufacturing
<b>327110</b>	kitchenware, semivitreous earthenware, manufacturing	<b>322121</b>	kraft paper stock, manufacturing
<b>459120</b>	kite (toy), retail	<b>212326</b>	kyanite mining
<b>339930</b>	kites, manufacturing		
<b>813410</b>	Kiwanis club	<b>L</b>	
<b>334410</b>	klystron tubes, manufacturing	<b>339940</b>	label making equipment, hand-held, manufacturing
<b>314910</b>	knapsacks (e.g., backpacks, book bags), manufacturing	<b>333990</b>	labelling (i.e., packaging machinery), manufacturing
<b>315250</b>	knickers, men's and boys', cut and sewn from purchased fabric	<b>561910</b>	labelling or imprinting of packages
<b>315250</b>	knickers, women's and misses', cut and sewn from purchased fabric	<b>561910</b>	labelling services
<b>332210</b>	knife blanks, manufacturing	<b>313310</b>	labels, cotton, printing, for the trade
<b>335210</b>	knife sharpeners, electric, manufacturing	<b>322220</b>	labels, gummed, made from purchased paper
<b>335315</b>	knife switches, electric, manufacturing	<b>323119</b>	labels, printing on a job-order basis
<b>813410</b>	knights of Columbus	<b>313220</b>	labels, weaving
<b>414130</b>	knit fabrics merchant wholesalers	<b>621510</b>	laboratories, biological, medical, X-ray (picture and treatment)
<b>315990</b>	knit gloves, made from purchased fabric	<b>621510</b>	laboratories, combined medical and radiological
<b>414110</b>	knit wear merchant wholesalers	<b>621510</b>	laboratories, dental X-ray
<b>458119</b>	knit wear, ladies', retail	<b>541710</b>	laboratories, physical research and development
<b>313110</b>	knitting and crochet thread, manufacturing	<b>541380</b>	laboratories, product testing
<b>313240</b>	knitting and finishing flat (warp) fabric	<b>334512</b>	laboratory analytical instruments (except optical), manufacturing
<b>313240</b>	knitting flat (warp) fabric	<b>311119</b>	laboratory animal feeds, manufacturing
<b>315120</b>	knitting hosiery, on a contract basis	<b>112999</b>	laboratory animal production (e.g., rats, mice, guinea pigs)
<b>333248</b>	knitting machinery, manufacturing	<b>315250</b>	laboratory coats, men's and boys', cut and sewn from purchased fabric
<b>315120</b>	knitting men's and boys' clothing (except hosiery), on a contract basis	<b>315250</b>	laboratory coats, women's, misses' and girls', cut and sewn from purchased fabric
<b>313240</b>	knitting textile products (e.g., bedspreads, curtains, linens), made elsewhere	<b>417930</b>	laboratory equipment (except medical or dental) merchant wholesalers
<b>313240</b>	knitting textile products (except apparel), made elsewhere	<b>417930</b>	laboratory equipment merchant wholesalers
<b>315120</b>	knitting women's and girls' clothing (except hosiery), on a contract basis	<b>333990</b>	laboratory furnaces, manufacturing
<b>459130</b>	knitting yarn and accessories, retail	<b>337127</b>	laboratory furniture (e.g., cabinets, benches, tables, stools), manufacturing
<b>414130</b>	knitting yarns merchant wholesalers	<b>238390</b>	laboratory furniture and equipment, installation
<b>335210</b>	knives, electric, domestic, manufacturing		
<b>332210</b>	knives, machine (except metal cutting), manufacturing		
<b>332210</b>	knives, shear (metalworking), manufacturing		

<b>327214</b>	laboratory glassware (e.g., beakers, test tubes, vials), made in glass-making plants	<b>458112</b>	ladies' fashions, retail
<b>327215</b>	laboratory glassware (e.g., test tubes, vials, beakers), made from purchased glass	<b>458112</b>	ladies' ready to wear shop
<b>811210</b>	laboratory instrument (except electric) repair	<b>458210</b>	ladies' shoes, retail
<b>417930</b>	laboratory instruments and apparatus merchant wholesalers	<b>458119</b>	ladies' sportswear, retail
<b>621510</b>	laboratory services, medical	<b>458112</b>	ladies' wear, retail
<b>334512</b>	laboratory standards testing equipment (e.g., capacitance, electrical resistance, inductance), manufacturing	<b>332319</b>	ladle bails, fabricated metal plate, manufacturing
<b>541380</b>	laboratory testing service (except clinical and veterinary)	<b>332319</b>	ladles, fabricated metal plate, manufacturing
<b>333990</b>	laboratory type equipment (e.g., furnaces, centrifuges), manufacturing	<b>312120</b>	lager, porter, stout, ale, brewing
<b>561320</b>	labour pool services (personnel suppliers)	<b>237110</b>	lagoons, sewage treatment construction
<b>561320</b>	labour pools (except farm labour)	<b>483213</b>	lake (except Great Lakes) transportation (except ferries), passengers
<b>911310</b>	labour relations board, federal government	<b>483213</b>	lake (except Great Lakes) transportation of freight (except ferries)
<b>541612</b>	labour relations consulting services	<b>325130</b>	lakes (i.e., organic pigments), manufacturing
<b>813930</b>	labour unions	<b>413160</b>	lamb (except frozen packaged) merchant wholesalers
<b>333248</b>	lace and net machinery, manufacturing	<b>311619</b>	lamb carcasses, half-carcasses, primal and sub-primal cuts, produced in slaughtering plants
<b>414130</b>	lace fabrics merchant wholesalers	<b>112410</b>	lamb or sheep farming
<b>313240</b>	lace products (except clothing), made in lace mills	<b>112991</b>	lamb, pork, chicken, goats and horses, farming
<b>314990</b>	lace, burnt-out, manufacturing	<b>322220</b>	laminated gift wrap, made from purchased paper
<b>313240</b>	lace, manufacturing	<b>327215</b>	laminated glass, made from purchased glass
<b>316990</b>	laces (e.g., shoe), leather, manufacturing	<b>327214</b>	laminated glass, made in glass-making plants
<b>313220</b>	laces (e.g., shoe), textile, manufacturing	<b>335311</b>	laminated magnetic cores, manufacturing
<b>332810</b>	lacquering metals and metal products	<b>321216</b>	laminated particle board (except plywood), manufacturing
<b>713991</b>	lacrosse clubs	<b>321215</b>	laminated veneer lumber (LVL), manufacturing
<b>339920</b>	lacrosse equipment, manufacturing	<b>322220</b>	laminates consisting entirely of materials other than paper, such as plastic film and aluminum foil
<b>325190</b>	lactic acid, manufacturing	<b>333245</b>	laminating and gluing machines, woodworking, manufacturing
<b>311515</b>	lactose, manufacturing	<b>322220</b>	laminating purchased foil and paper for packaging uses, foil as primary component
<b>332999</b>	ladder jacks, metal, manufacturing	<b>322220</b>	laminating purchased paper for non-packaging applications
<b>321999</b>	ladder jacks, wood, manufacturing	<b>322220</b>	laminating purchased paper for packaging applications
<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>458112</b>	ladies clothing, retail		

<b>322220</b>	laminating purchased paperboard	<b>237990</b>	land drainage contractor
<b>313320</b>	laminating purchased textile fabrics	<b>238910</b>	land levelling, irrigation, contractors
<b>313320</b>	laminating textile fabrics, for the trade	<b>333110</b>	land preparation machinery, agricultural, manufacturing
<b>335311</b>	laminations for transformers, manufacturing	<b>237210</b>	land servicing (hydro, sewer and water) and land subdivision
<b>335130</b>	lamp (fixture) holders, manufacturing	<b>523910</b>	land speculation
<b>449129</b>	lamp and lighting fixture retailers selling to other business but also selling to household consumers	<b>611210</b>	land surveying institutes
<b>335311</b>	lamp ballasts, manufacturing	<b>541370</b>	land surveying services (except geophysical)
<b>327110</b>	lamp bases, pottery, manufacturing	<b>541320</b>	land use planning services
<b>325189</b>	lamp black, manufacturing	<b>332319</b>	landing mats, aircraft, metal, manufacturing
<b>416110</b>	lamp bulbs merchant wholesalers	<b>336410</b>	landing skis and tracks, aircraft, manufacturing
<b>332619</b>	lamp frames, wire, made from purchased wire	<b>531120</b>	landlords of commercial and industrial buildings
<b>332329</b>	lamp posts, metal, manufacturing	<b>913110</b>	landlord-tenant courts
<b>335130</b>	lamp shades (except glass, plastic), manufacturing	<b>531390</b>	landman or land agent (mineral rights acquisition agent), independent
<b>327215</b>	lamp shades, made from purchased glass	<b>531390</b>	landman services
<b>326198</b>	lamp shades, plastics, manufacturing	<b>561730</b>	landscape contractors
<b>335930</b>	lamp sockets and receptacles (i.e., electric wiring devices), manufacturing	<b>541320</b>	landscape planning services
<b>335130</b>	lamp, office, manufacturing	<b>561730</b>	landscape services
<b>335130</b>	lamp, photoflash or photoflood, manufacturing	<b>541720</b>	language research and development services
<b>335130</b>	lamps and lamp parts (except electric), manufacturing	<b>611630</b>	language schools
<b>335130</b>	lamps and lanterns, gasoline, manufacturing	<b>541930</b>	language translation services
<b>416110</b>	lamps and lighting fixtures (e.g., floor, boudoir, desk, overhead, etc.) merchant wholesalers	<b>335130</b>	lanterns, electric, gas, carbide, kerosene, and gasoline, manufacturing
<b>449129</b>	lamps and lighting fixtures, electric, retail	<b>414410</b>	lapel pins merchant wholesalers
<b>335130</b>	lamps, mercury vapour, manufacturing	<b>417230</b>	lapidary equipment merchant wholesalers
<b>334512</b>	lamps, X-ray, manufacturing	<b>459120</b>	lapidary supplies, retail
<b>812320</b>	lampshades, textile material, cleaning and repairing of	<b>339910</b>	lapidary work
<b>237210</b>	land (except cemeteries) subdividers	<b>334110</b>	laptop computers, manufacturing
<b>237210</b>	land acquisition, assembling and developing	<b>413160</b>	lard merchant wholesalers
<b>531390</b>	land agent or land man (right-of-way acquisition)	<b>311617</b>	lard produced in slaughtering plants
<b>912910</b>	land and farm development programs, provincial	<b>311614</b>	lard, made from purchased fat
<b>541190</b>	land and/or title search, service	<b>333519</b>	laser boring, drilling and milling machines, metalworking, manufacturing
<b>238910</b>	land clearing, contractors	<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>812320</b>	laundry person, own account
<b>621110</b>	laser eye surgery clinic	<b>812320</b>	laundry pick-up and delivery station (except operated by laundries)
<b>417920</b>	laser light equipment merchant wholesalers	<b>812320</b>	laundry pick-up and delivery stations, operated independently from power laundries and dry-cleaning plants
<b>711512</b>	laser show services	<b>418410</b>	laundry soap, chips and powder merchant wholesalers
<b>334512</b>	laser systems and equipment, medical, manufacturing	<b>325610</b>	laundry soap, chips and powder, manufacturing
<b>713992</b>	laser tag facilities	<b>418410</b>	laundry starch merchant wholesalers
<b>333990</b>	laser welding equipment, manufacturing	<b>325610</b>	laundry starches, manufacturing
<b>316990</b>	lashes (i.e., whips), manufacturing	<b>416120</b>	laundry tubs merchant wholesalers
<b>326290</b>	latex foam rubber, manufacturing	<b>326191</b>	laundry tubs, plastics, manufacturing
<b>325510</b>	latex paints (i.e., water-based), manufacturing	<b>325190</b>	lauric acid esters and amines, manufacturing
<b>325210</b>	latex rubber, synthetic, manufacturing	<b>332999</b>	lavatories, metal, manufacturing
<b>332329</b>	lath, expanded metal, manufacturing	<b>327110</b>	lavatories, vitreous china, manufacturing
<b>327420</b>	lath, gypsum, manufacturing	<b>541110</b>	law firm
<b>321111</b>	lath, made from logs or bolts	<b>541110</b>	law offices
<b>321919</b>	lath, wood, made by resawing purchased lumber	<b>611310</b>	law schools
<b>333519</b>	lathes, metal cutting, manufacturing	<b>813920</b>	law society
<b>333245</b>	lathes, woodworking type, manufacturing	<b>811411</b>	lawn and garden equipment, repair service (without retail sales of new equipment)
<b>812330</b>	laundered mat and rug supply service	<b>332210</b>	lawn and garden hand tools, non-powered, manufacturing
<b>812320</b>	laundresses, own account	<b>444240</b>	lawn and garden ornaments and supplies, retail
<b>812310</b>	laundromat or launderette	<b>333110</b>	lawn and garden powered hand tools (i.e., hedge and edge trimmers), manufacturing
<b>812310</b>	laundromat	<b>333110</b>	lawn and garden powered tractors and lawn mowers, manufacturing
<b>812320</b>	laundry and drycleaning agents	<b>333110</b>	lawn and garden type machinery (e.g., seeders, spreaders, tillers), manufacturing
<b>314910</b>	laundry bags, made from purchased woven or knitted materials	<b>713991</b>	lawn bowling clubs
<b>325610</b>	laundry bleaches, formulated for household use, manufacturing	<b>418390</b>	lawn care chemical products merchant wholesalers
<b>333920</b>	laundry carts, manufacturing	<b>561730</b>	lawn care services
<b>812320</b>	laundry collecting and distributing outlets operated by power laundries	<b>561730</b>	lawn fertilizing services
<b>333310</b>	laundry extractors, manufacturing	<b>337126</b>	lawn furniture (except wood, metal, stone and concrete), manufacturing
<b>332439</b>	laundry hampers, light gauge metal, manufacturing	<b>414390</b>	lawn furniture merchant wholesalers
<b>333310</b>	laundry machinery and equipment (except household type), manufacturing	<b>337126</b>	lawn furniture, metal, manufacturing
<b>417920</b>	laundry machinery and equipment merchant wholesalers	<b>417110</b>	lawn 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>332210</b>	lawn mowers, non-powered, manufacturing	<b>331490</b>	lead, recovering from scrap and/or alloying purchased metals
<b>561730</b>	lawn mowing services	<b>212231</b>	lead, zinc and lead-zinc ore, beneficiating and mining
<b>561730</b>	lawn seeding services	<b>335130</b>	lead-in wires, electric lamp, made from purchased wire, manufacturing
<b>561730</b>	lawn spraying services	<b>212231</b>	lead-zinc ore mining
<b>238220</b>	lawn sprinkler system installation, contractors	<b>113210</b>	leaf collecting
<b>541110</b>	lawyers, private practice	<b>332210</b>	leaf skimmers and rakes, swimming pool, non-powered, manufacturing
<b>325410</b>	laxative preparations, manufacturing	<b>112910</b>	leafcutter bees raising
<b>414510</b>	laxatives merchant wholesalers	<b>813920</b>	learned societies
<b>326121</b>	lay flat tubing, plastics, manufacturing	<b>541720</b>	learning disability research and development services
<b>541410</b>	layouts-office, factory (designers, interior)	<b>532280</b>	lease and maintenance of aquariums
<b>212291</b>	leaching of uranium or radium ore at mine site	<b>532490</b>	lease and rent air compressor units
<b>335910</b>	lead acid storage batteries, manufacturing	<b>532410</b>	lease semi-mobile cranes (without operator)
<b>331490</b>	lead and lead alloy bar, sheet, strip and tubing, made from purchased metal or scrap	<b>316990</b>	leashes or collars for dog, manufacturing
<b>416210</b>	lead and zinc fabricated basic products merchant wholesalers	<b>532210</b>	leasing and renting mobile charging kiosk
<b>325320</b>	lead arsenate insecticides, manufacturing	<b>531120</b>	leasing non-residential buildings
<b>325130</b>	lead based pigments, manufacturing	<b>531120</b>	leasing of commercial space
<b>331529</b>	lead castings (except die-castings), unfinished, manufacturing	<b>518210</b>	leasing of computer time
<b>212231</b>	lead concentrates	<b>532490</b>	leasing of industrial machinery and equipment
<b>331523</b>	lead die-castings, unfinished, manufacturing	<b>531111</b>	leasing of residential buildings
<b>332999</b>	lead foil, made from purchased foil	<b>713110</b>	leasing space to others on a concession basis
<b>238390</b>	lead lining walls for X-ray room, contractor	<b>522220</b>	leasing, in combination with sales financing
<b>416210</b>	lead merchant wholesalers	<b>418990</b>	leather and cut stock merchant wholesalers
<b>418510</b>	lead ore merchant wholesalers	<b>417230</b>	leather belting, packing merchant wholesalers
<b>212231</b>	lead ore milling	<b>315250</b>	leather clothing (e.g., capes, coats, hats, jackets), children's, manufacturing
<b>325189</b>	lead oxides (except pigments), manufacturing	<b>458119</b>	leather clothing (including suede), retail
<b>562910</b>	lead paint removal contractors	<b>315210</b>	leather clothing, men's and boys', cut and sewn from material owned by others
<b>325130</b>	lead pigments, manufacturing	<b>315210</b>	leather clothing, women's and misses' and girls', cut and sewn from materials owned by others
<b>416210</b>	lead primary forms and basic shapes merchant wholesalers	<b>315250</b>	leather coats (jackets) for men's and boys', manufacturing
<b>331490</b>	lead rolling, drawing or extruding, purchased metal or scrap	<b>315250</b>	leather coats (jackets) for women's and misses', manufacturing
<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>316110</b>	leather converters, who buy hides and skins and have them processed into leather by others, on a contract basis	<b>541690</b>	legal information consultant (advice to the general public)
<b>316990</b>	leather cut stock, boot and shoe, manufacturing	<b>524129</b>	legal insurance
<b>325610</b>	leather finishing assistants, manufacturing	<b>919110</b>	legation services, foreign government in Canada
<b>316210</b>	leather footwear, manufacturing	<b>315250</b>	leggings, infants', cut and sewn from purchased fabric
<b>812320</b>	leather garments cleaning	<b>315120</b>	leggings, knitting
<b>339990</b>	leather gasket, packing and sealing devices (e.g., oil seals, grease retainers, washers, etc.), manufacturing	<b>315250</b>	leggings, women's, misses' and girls', cut and sewn from purchased fabric
<b>315990</b>	leather gloves and mittens (except athletic), manufacturing	<b>912910</b>	legislative assemblies, provincial government
<b>315990</b>	leather gloves, manufacturing	<b>111130</b>	legume (forage) farming
<b>418990</b>	leather goods (except footwear) merchant wholesalers	<b>111130</b>	leguminous crop plant (e.g., dry peas, beans, lentils, dry pulses) growing
<b>811430</b>	leather goods repair shops	<b>111320</b>	lemon groves
<b>316990</b>	leather goods, small personal (e.g., coin purses, eyeglass cases, key cases), manufacturing	<b>325999</b>	lemon oil, manufacturing
<b>316990</b>	leather handbags and purses, manufacturing	<b>313210</b>	leno fabrics, broad-woven, weaving
<b>316990</b>	leather handicrafts, manufacturing	<b>327215</b>	lens blanks, optical and ophthalmic, made from purchased glass
<b>316990</b>	leather luggage, manufacturing	<b>327214</b>	lens blanks, optical and ophthalmic, made in glass-making plants
<b>316210</b>	leather shoes, women's, manufacturing	<b>326198</b>	lens blanks, optical and ophthalmic, plastics, manufacturing
<b>316110</b>	leather tanning, currying and finishing	<b>339110</b>	lens coating, ophthalmic, manufacturing
<b>316990</b>	leather welting, manufacturing	<b>333310</b>	lens grinding, mounting, polishing and coating (except ophthalmic)
<b>333248</b>	leather working machinery, manufacturing	<b>339110</b>	lens grinding, ophthalmic (except in retail stores)
<b>313320</b>	leather, artificial, made from purchased fabric	<b>333310</b>	lenses (e.g., photographic, camera, projection), manufacturing
<b>322220</b>	leatherboard (i.e., paperboard-based), made from purchased paperboard	<b>333310</b>	lenses (except ophthalmic), manufacturing
<b>322130</b>	leatherboard (i.e., paperboard-based), manufacturing	<b>315120</b>	leotards (one-piece, tight-fitting garment that covers the torso like those worn by dancers), made in knitting mills
<b>311990</b>	leavening compounds, manufacturing	<b>315250</b>	leotards, women's, misses' and girls', cut and sewn from purchased fabric
<b>311225</b>	lecithin, made from purchased oils	<b>212398</b>	lepidolite mining
<b>711512</b>	lecturers, independent	<b>531120</b>	lessors of piers, docks and associated buildings and facilities
<b>111219</b>	leek farming, field, bedding plant and seed production	<b>531190</b>	lessors of property (except railroad, buildings or mobile home sites)
<b>315120</b>	leg warmers, manufacturing	<b>531190</b>	lessors of railroad property
<b>541110</b>	legal aid services	<b>531111</b>	lessors of residential buildings and dwellings (except social housing)
<b>551114</b>	legal entities, known as holding companies, that in addition to holding the securities of subsidiaries and affiliates, provide them with general management and/or administrative support services.	<b>492110</b>	letter delivery, private (air)

<b>491110</b>	letter delivery, private (except air)	<b>912910</b>	lieutenant-governor's office, provincial government
<b>333310</b>	letter folding, stuffing and sealing machines, manufacturing	<b>524210</b>	life and health insurance, agents and brokers
<b>333519</b>	letter pins (e.g., gauging, measuring), manufacturing	<b>524210</b>	life disability group general insurance, agents and brokers
<b>459999</b>	lettering and designing of monuments, retail	<b>524210</b>	life insurance agency
<b>339940</b>	lettering instruments, artists', manufacturing	<b>524210</b>	life insurance and annuities, agents and brokers
<b>541899</b>	lettering services, door and window	<b>524210</b>	life insurance broker
<b>323120</b>	letterpress plate preparation services	<b>526989</b>	life insurance funds (self insurance) solely for the benefit of the sponsor, firm, it's employees or members
<b>323119</b>	letterpress printing (except manifold business forms, textile fabrics)	<b>339110</b>	life jackets, inflatable, manufacturing
<b>333248</b>	letterpress printing presses, manufacturing	<b>339110</b>	life preservers, inflatable, manufacturing
<b>323119</b>	letterpress printing	<b>524131</b>	life reinsurance carriers
<b>339950</b>	letters and numerals (except wood and paper), for signs, manufacturing	<b>524210</b>	life, accident and sickness insurance, agents and brokers
<b>339950</b>	letters and numerals, plastic, manufacturing	<b>524210</b>	life, health, travel insurance, agents and brokers
<b>322230</b>	letters, die-cut, made from purchased cardboard	<b>561320</b>	lifeguard supply service
<b>237990</b>	levee and jetty construction, general contractors	<b>611690</b>	lifeguard training
<b>334512</b>	level and bulk measuring instruments, industrial process type, manufacturing	<b>339110</b>	lifejackets, plastics, manufacturing
<b>334512</b>	level gauges, radiation type, manufacturing	<b>456199</b>	lift devices for homes and automobiles for persons with disabilities, retail
<b>334512</b>	levels and tapes, surveying, manufacturing	<b>417230</b>	lift trucks merchant wholesalers
<b>332210</b>	levels, carpenters', manufacturing	<b>333248</b>	light bulb and tube (i.e., electric lamp) making machinery, manufacturing
<b>524122</b>	liability insurance and vehicle loss or damage insurance	<b>334410</b>	light emitting diodes (led), manufacturing
<b>911910</b>	liability insurance service (non-commercial), federal administration	<b>236210</b>	light industrial buildings or manufacturing plants, construction
<b>524129</b>	liability insurance	<b>333310</b>	light meters, photographic, manufacturing
<b>519211</b>	libraries (e.g., reference, lending, public)	<b>336510</b>	light rail cars and equipment, manufacturing
<b>519211</b>	libraries (except motion picture and video tape stock footage)	<b>237990</b>	light rail system construction
<b>512190</b>	libraries, video tape, stock footage	<b>485110</b>	light rail systems
<b>337127</b>	library furniture, manufacturing	<b>334511</b>	light reconnaissance and surveillance systems and equipment, manufacturing
<b>912910</b>	license plate issuer (government office), provincial government	<b>334512</b>	light responsive appliance controls, manufacturing
<b>912910</b>	licensing and inspection of utilities, provincial	<b>332329</b>	light standards, metal, manufacturing
<b>913910</b>	licensing and permit for retail trade, local	<b>336110</b>	light utility trucks, assembling on chassis of own manufacture
<b>332118</b>	lids, jar, metal, stamping	<b>488390</b>	lighter (lighterage) operation services (e.g., unloading services, cargo or personnel, ship to shore)
<b>561611</b>	lie detection service		
<b>334512</b>	lie detectors, manufacturing		

<b>325999</b>	lighter fluids (e.g., charcoal, cigarette), manufacturing	<b>325320</b>	lime sulphur fungicides, manufacturing
<b>339990</b>	lighters, cigar and cigarette (except precious metal and motor vehicle), manufacturing	<b>212315</b>	limestone crushing, on contract
<b>488310</b>	lighthouse operation	<b>212315</b>	limestone cutting (quarrying)
<b>335990</b>	lighting and welding carbons, manufacturing	<b>416390</b>	limestone merchant wholesalers
<b>444180</b>	lighting fixture retailers	<b>334512</b>	limit controls (e.g., air-conditioning, appliance, heating), manufacturing
<b>335130</b>	lighting fixtures, airport, runway, approach, taxi and ramp, manufacturing	<b>721112</b>	limited complementary services and amenities
<b>419110</b>	lighting fixtures, residential, commercial and industrial, business-to-business (B2B) electronic markets, wholesale	<b>513190</b>	limited edition art prints, publishing
<b>336320</b>	lighting fixtures, vehicular, manufacturing	<b>722512</b>	limited-service restaurant, licensed
<b>561799</b>	lighting maintenance service (e.g., bulb and fuse replacement and cleaning)	<b>722512</b>	limited-service restaurant
<b>238210</b>	lighting systems, electric, installation	<b>811121</b>	limousine conversion on a custom basis
<b>711512</b>	lighting technicians, theatrical, independent	<b>485320</b>	limousine service (except scheduled)
<b>335311</b>	lighting transformers, fluorescent, manufacturing	<b>485990</b>	limousine service to airports or stations, scheduled
<b>335311</b>	lighting transformers, street and airport, manufacturing	<b>325320</b>	lindane pesticides, manufacturing
<b>416110</b>	lightning arresters merchant wholesalers	<b>334512</b>	line or limit controls for electric heat, manufacturing
<b>335930</b>	lightning arrestors and coils, manufacturing	<b>331210</b>	line pipe for oil or gas, made from purchased steel
<b>238299</b>	lightning protection equipment contractor	<b>561730</b>	line slash (rights-of-way) maintenance
<b>335930</b>	lightning protection equipment, manufacturing	<b>238910</b>	line slashing or cutting (except maintenance)
<b>238299</b>	lightning rods and conductors, installation	<b>335311</b>	line voltage regulators, manufacturing
<b>335930</b>	lightning rods, manufacturing	<b>334512</b>	linear counters, manufacturing
<b>335130</b>	lights, yard, electric, manufacturing	<b>325220</b>	linear esters fibres and filaments, manufacturing
<b>325210</b>	lignin plastics, manufacturing	<b>339110</b>	linemen's safety belts, manufacturing
<b>324190</b>	lignite coal fuel briquettes, manufacturing	<b>313210</b>	linen fabrics, broad-woven, weaving
<b>212116</b>	lignite coal preparation plants	<b>313310</b>	linen fabrics, dyeing and finishing, for the trade
<b>212116</b>	lignite mining	<b>449129</b>	linen shops, retail
<b>327410</b>	lime (e.g., agricultural, calcium hydroxide, calcium oxide, dolomitic), manufacturing	<b>812330</b>	linen supply and laundering service
<b>416390</b>	lime (except agricultural) merchant wholesalers	<b>419110</b>	linen, drapery and other textile furnishings, business-to-business (B2B) electronic markets, wholesale
<b>444180</b>	lime and plaster dealers, retail	<b>339940</b>	linen, tracing, manufacturing
<b>111320</b>	lime groves	<b>419120</b>	linens, draperies and other textile furnishings, wholesale agents and brokers
<b>327410</b>	lime manufacturing	<b>314120</b>	linens, made from purchased materials
<b>325999</b>	lime oil, manufacturing	<b>322130</b>	liner board, manufacturing
<b>212315</b>	lime rock, ground, mining	<b>327120</b>	liner brick and plates, vitrified clay, manufacturing
<b>115110</b>	lime spreading service, agricultural	<b>418220</b>	linerboard, paperboard merchant wholesalers



<b>332319</b>	liners, industrial, fabricated metal plate, manufacturing	<b>211110</b>	liquefied petroleum gases (LPG) from natural gas, production, mining
<b>414110</b>	lingerie merchant wholesalers	<b>324110</b>	liquefied petroleum gases (LPG), made in petroleum refineries
<b>315250</b>	lingerie, loungewear and nightwear, women's and girls', cut and sewn from purchased fabric	<b>412110</b>	liquefied petroleum gases merchant wholesalers
<b>458119</b>	lingerie, retail	<b>312140</b>	liqueurs, manufacturing
<b>313210</b>	lining fabrics (except wool and similar animal fibre), broad-woven, weaving	<b>334512</b>	liquid analysis instruments, industrial process type, manufacturing
<b>313210</b>	lining fabrics, wool and similar animal fibre, broad-woven, weaving	<b>418390</b>	liquid chemical fertilizers merchant wholesalers
<b>315990</b>	linings (e.g., coat, dress, millinery, necktie, suit), made from purchased fabric	<b>334512</b>	liquid chromatographic instruments, laboratory type, manufacturing
<b>313210</b>	linings (except wool and similar animal fibre), made in broad fabric weaving mills	<b>334512</b>	liquid concentration instruments, industrial process type, manufacturing
<b>316990</b>	linings and soles, boot and shoe, leather, manufacturing	<b>334410</b>	liquid crystal display (LCD) unit screens, manufacturing
<b>314990</b>	linings for handbag, pocketbook, luggage, shoe and casket, textile fabric, manufacturing	<b>334512</b>	liquid flow meters, manufacturing
<b>332999</b>	linings, safe and vault, metal, manufacturing	<b>334512</b>	liquid level controls, residential and commercial heating types, manufacturing
<b>313210</b>	linings, wool, made in broad fabric weaving mills	<b>334512</b>	liquid level instruments, industrial process type, manufacturing
<b>325190</b>	linoleic acid esters and amines, manufacturing	<b>332420</b>	liquid oxygen tanks, manufacturing
<b>414320</b>	linoleum floor covering merchant wholesalers	<b>325410</b>	liquid pharmaceutical preparations (e.g., decoctions, ointments, solutions, syrups, infusions), manufacturing
<b>326198</b>	linoleum floor coverings, manufacturing	<b>325410</b>	liquid pharmaceutical preparations (e.g., honeys, tinctures, elixirs, fluid extracts), manufacturing
<b>238330</b>	linoleum installation contractors	<b>492210</b>	liquor delivery services (dial-a-bottle)
<b>449121</b>	linoleum, installation combined with selling	<b>445320</b>	liquor stores, retail
<b>449121</b>	linoleum, retail	<b>312140</b>	liquor-based coolers, manufacturing
<b>333248</b>	linotype machinery, manufacturing	<b>311340</b>	liquorice candy, manufacturing
<b>111120</b>	linseed (flaxseed) growing	<b>413220</b>	liquors and wines merchant wholesalers
<b>418410</b>	linseed oil merchant wholesalers	<b>312140</b>	liquors, distilling and blending (except brandy)
<b>327390</b>	lintels, concrete, manufacturing	<b>339940</b>	list finders and rotary address files, manufacturing
<b>325620</b>	lipsticks, manufacturing	<b>531390</b>	listing services, real estate
<b>488990</b>	liquefaction and regasification of natural gas for purposes of transport	<b>711411</b>	literary agents
<b>457212</b>	liquefied petroleum gas (bottle gas) dealers	<b>325130</b>	litharge, manufacturing
<b>332420</b>	liquefied petroleum gas (LPG) cylinders, manufacturing	<b>212398</b>	lithium mineral mining
<b>457212</b>	liquefied petroleum gas (LPG), delivered to customers' premises, retail	<b>323120</b>	lithographic plate preparation services
<b>412110</b>	liquefied petroleum gases (except bulk stations and terminals) merchant wholesalers	<b>323119</b>	lithographic printing (except manifold business forms, quick printing, textile fabrics), without publishing

<b>323119</b>	lithographic printing on metal	<b>484229</b>	livestock trucking, local
<b>323119</b>	lithographic printing on purchased labels or tags	<b>541940</b>	livestock veterinary services
<b>333248</b>	lithographic printing presses, manufacturing	<b>419120</b>	livestock, wholesale agents and brokers
<b>323119</b>	lithographic, flexographic or gravure newspapers printing	<b>449110</b>	living room furniture, retail
<b>325130</b>	lithopone, manufacturing	<b>337121</b>	living room furniture, upholstered on wood frames (except convertible bed), manufacturing
<b>334512</b>	lithotripters, manufacturing	<b>238990</b>	living wall system installation
<b>322220</b>	litmus paper, made from purchased paper	<b>112999</b>	llama, dromedary and camel raising
<b>419110</b>	live animals, business-to-business (B2B) electronic markets, wholesale	<b>334410</b>	loaded computer boards, manufacturing
<b>711311</b>	live arts centres, promoting events	<b>417210</b>	loaders merchant wholesalers
<b>411110</b>	live bait merchant wholesalers	<b>333120</b>	loaders, shovel, manufacturing
<b>711311</b>	live exotic peep shows	<b>332999</b>	loading and assembling bombs
<b>411110</b>	live farm animals merchant wholesalers	<b>488210</b>	loading and unloading rail freight cars
<b>411110</b>	live fish merchant wholesalers	<b>488320</b>	loading and unloading ships or boats
<b>411110</b>	live frogs merchant wholesalers	<b>333130</b>	loading machines, underground mining type, manufacturing
<b>411110</b>	live poultry merchant wholesalers	<b>334410</b>	loading of electronic components onto circuit boards
<b>711311</b>	live theatres, promoting events	<b>488119</b>	loading service, aircraft
<b>814110</b>	live-in babysitter	<b>236210</b>	loading station construction, mine, general contractors
<b>814110</b>	live-in caregiver	<b>522291</b>	loan companies (i.e., unsecured cash loans to personal, student, consumer)
<b>814110</b>	live-in housekeeper	<b>522299</b>	loan correspondents
<b>814110</b>	live-in nanny	<b>541820</b>	lobbying services (i.e., lobbyists)
<b>112991</b>	livestock and animal specialty farms, general	<b>114113</b>	lobster pound operation
<b>112991</b>	livestock and poultry combination farm	<b>321999</b>	lobster traps, wood, manufacturing
<b>541690</b>	livestock breeding consulting services	<b>311710</b>	lobster, shellfish, salmon or fish cannery
<b>112991</b>	livestock combination farm	<b>541514</b>	local area network (LAN) systems design services
<b>112991</b>	livestock combination feedlots	<b>541514</b>	local area network (LAN) systems integrators
<b>332329</b>	livestock corrals, cattle holders and stalls, metal, manufacturing	<b>485110</b>	local bus service
<b>488990</b>	livestock feeding station service, livestock in transit	<b>492210</b>	local delivery service, small parcels
<b>484239</b>	livestock hauling, long distance	<b>492210</b>	local messenger service
<b>334410</b>	livestock identification tags manufacturing	<b>813940</b>	local political organization
<b>411110</b>	livestock merchant wholesalers	<b>517310</b>	local telephone carrier, facilities-based
<b>115210</b>	livestock registration services	<b>485110</b>	local transit system operation
<b>541710</b>	livestock research and development	<b>485110</b>	local, urban and suburban transit systems, mixed mode
<b>459999</b>	livestock sales barns by auction, retail	<b>237990</b>	lock and waterway construction, general contractors
<b>115210</b>	livestock spraying (with insecticide) services	<b>332720</b>	lock washers, metal, manufacturing
<b>336212</b>	livestock trailers, manufacturing		
<b>482113</b>	livestock transportation service, mainline railway		

<b>417920</b>	lockers (except refrigerated) merchant wholesalers	<b>483115</b>	log rafting and towing, coastal
<b>337215</b>	lockers (except refrigerated), manufacturing	<b>483213</b>	log rafting and towing, inland waters (except Great Lakes)
<b>332510</b>	locks (except coin-operated and time), manufacturing	<b>333120</b>	log splitters, portable, manufacturing
<b>416330</b>	locks and related materials merchant wholesalers	<b>113311</b>	logging (except contract)
<b>333310</b>	locks, coin-operated, manufacturing	<b>113311</b>	logging camp
<b>417920</b>	locksmith equipment and supplies merchant wholesalers	<b>113312</b>	logging contractor (felling, cutting, bucking)
<b>561622</b>	locksmith services, with or without sales of locking devices, safes, and security vaults	<b>541330</b>	logging engineering services
<b>561622</b>	locksmithing	<b>532410</b>	logging equipment rental or leasing
<b>336320</b>	locomotive and railroad car light fixtures, manufacturing	<b>417210</b>	logging machinery and equipment merchant wholesalers
<b>333920</b>	locomotive cranes, manufacturing	<b>482112</b>	logging railways
<b>333619</b>	locomotive diesel engines, manufacturing	<b>336212</b>	logging trailers, manufacturing
<b>488210</b>	locomotives and railroad cars, repair	<b>113311</b>	logging, logs for lumber
<b>417990</b>	locomotives merchant wholesalers	<b>113311</b>	logging, pulpwood logs
<b>336510</b>	locomotives, manufacturing	<b>334512</b>	logic circuit testers, manufacturing
<b>336510</b>	locomotives, rebuilding	<b>541619</b>	logistics management consulting services
<b>212220</b>	lode gold mining	<b>418610</b>	logs and bolts merchant wholesalers
<b>721310</b>	lodging houses operated by organizations for members only	<b>113311</b>	logs and bolts, logging
<b>721310</b>	lodging houses, private	<b>419120</b>	logs and wood chips, wholesale agents and brokers
<b>113311</b>	log barking, rossing and peeling on contract	<b>113312</b>	logs contract stump to truck
<b>113312</b>	log booming, bucking, salvaging, skidding and yarding on contract	<b>333416</b>	logs, gas fireplace, manufacturing
<b>321992</b>	log cabins, prefabricated wood, manufacturing	<b>325190</b>	logwood extract, manufacturing
<b>113311</b>	log cutting (forest trees)	<b>517911</b>	long distance telecommunication resellers
<b>333247</b>	log debarking machinery, stationary, manufacturing	<b>517310</b>	long-distance telephone carrier, facilities-based
<b>113311</b>	log decking	<b>488320</b>	longshoremen service
<b>113312</b>	log grading, scaling and sorting on contract	<b>333248</b>	loom bobbins, manufacturing
<b>113311</b>	log grading, scaling, sorting	<b>333248</b>	looms, textile, manufacturing
<b>113312</b>	log hauling in the forest with logging	<b>333248</b>	loopers, textile, manufacturing
<b>115310</b>	log hauling in the forest, without logging	<b>323119</b>	looseleaf binders and devices, manufacturing
<b>236110</b>	log home construction, by operative builders	<b>418210</b>	looseleaf binders merchant wholesalers
<b>236110</b>	log home, construction	<b>323119</b>	looseleaf binding fittings, manufacturing
<b>418610</b>	log marketing boards	<b>322230</b>	looseleaf fillers and paper, made from purchased paper
<b>113311</b>	log or timber driving	<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, operation of
		<b>713291</b>	lotteries

<b>532490</b>	lottery terminal equipment, leasing and maintenance	<b>325999</b>	lubricating oils and greases, synthetic, manufacturing
<b>334110</b>	lottery terminals, manufacturing	<b>336410</b>	lubricating systems, aircraft, manufacturing
<b>713291</b>	lottery ticket sales agents or vendors (except retail stores)	<b>324190</b>	lubricating, cutting, grinding or penetrating oils and greases, made from refined petroleum
<b>449211</b>	loud speakers, retail	<b>811199</b>	lubrication services (quick lube shop - oil change), automotive
<b>334310</b>	loudspeakers or speaker systems, manufacturing	<b>336510</b>	lubrication systems, locomotive (except pumps), manufacturing
<b>315210</b>	lounging robes and dressing gowns, men's and boys', cut and sewn from materials owned by others	<b>458320</b>	luggage and leather goods (e.g., attaché cases, travelling cases, suitcases, storage or travel trunks), retail
<b>315250</b>	lounging robes and dressing gowns, men's and boys', cut and sewn from purchased fabric	<b>416330</b>	luggage and trunk fittings merchant wholesalers
<b>315210</b>	lounging robes and dressing gowns, women's, misses' and girls', cut and sewn from materials owned by others	<b>332510</b>	luggage hardware, metal, manufacturing
<b>315120</b>	lounging robes, dressing gowns and bathrobes, made in knitting mills	<b>414470</b>	luggage merchant wholesalers
<b>315250</b>	lounging robes, girls', cut and sewn from purchased fabric	<b>336390</b>	luggage racks, car top, manufacturing
<b>315250</b>	lounging robes, women's and misses', cut and sewn from purchased fabric	<b>811430</b>	luggage repair shop
<b>333310</b>	loupes (e.g., jewellers'), manufacturing	<b>316990</b>	luggage, all materials, manufacturing
<b>321911</b>	louvres windows and doors, wood frame, made from purchased glass	<b>321111</b>	lumber (i.e., rough, dressed), made from logs or bolts
<b>332329</b>	louvres, sheet metal, manufacturing	<b>444110</b>	lumber and building materials dealers, retail
<b>332321</b>	louvres, window, metal, manufacturing	<b>444180</b>	lumber and planing mill product dealers, retail
<b>236110</b>	low income housing, construction, by operative builders	<b>416320</b>	lumber and planing mill products merchant wholesalers
<b>238160</b>	low slope roofing installation (cold or hot apply)	<b>321114</b>	lumber and plywood, treating with creosote or other preservatives
<b>335315</b>	low voltage air circuit breakers, manufacturing	<b>416320</b>	lumber dealers merchant wholesalers
<b>238210</b>	low voltage electrical work	<b>113312</b>	lumber jack contractor, log, tree felling
<b>335315</b>	low voltage switchboards, fused or circuit breakers, manufacturing	<b>493190</b>	lumber terminals, storage
<b>336212</b>	lowbed trailers, manufacturing	<b>416320</b>	lumber yard merchant wholesalers
<b>333920</b>	lowering devices, burial, manufacturing	<b>321919</b>	lumber, dimension, made by resawing purchased lumber
<b>236110</b>	low-rental projects, multiple residential	<b>321111</b>	lumber, hardwood dimension (e.g., 2x4), made from logs or bolts
<b>236110</b>	low-rental projects, single residential	<b>419120</b>	lumber, plywood and millwork, wholesale agents and brokers
<b>236110</b>	low-rise apartments, construction, by general contractors	<b>321111</b>	lumber, softwood dimension (e.g., 2x4), made from logs or bolts
<b>412110</b>	lubricating oils and greases merchant wholesalers	<b>335130</b>	lumiline fixtures, manufacturing
<b>324110</b>	lubricating oils and greases, made in petroleum refineries	<b>335130</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>417990</b>	machinery, equipment and parts for railroad locomotives, aircraft, ships and boats merchant wholesalers
<b>722330</b>	lunch wagon	<b>332710</b>	machining metal parts on a job order basis
<b>311614</b>	luncheon meat (except poultry), made from purchased meat (i.e., pastrami, salami, smoked meat, bologna)	<b>332710</b>	machining plastic and composite materials parts
<b>337215</b>	lunchroom fixtures, manufacturing	<b>417230</b>	machinists' precision tools merchant wholesalers
<b>325610</b>	lye, household type, manufacturing	<b>334511</b>	machmeters, manufacturing
<b>M</b>		<b>315250</b>	mackinaws, men's and boys', cut and sewn from purchased fabric
<b>413190</b>	macaroni merchant wholesalers	<b>315250</b>	mackinaws, women's and misses', cut and sewn from purchased fabric
<b>332210</b>	machetes, manufacturing	<b>459120</b>	macramé supplies, retail
<b>332999</b>	machine bases, metal, manufacturing	<b>541840</b>	magazine advertising representatives, independent
<b>339910</b>	machine chain, platinum or karat gold, manufacturing	<b>541840</b>	magazine advertising representatives, offices of
<b>332329</b>	machine guards, sheet metal, manufacturing	<b>513120</b>	magazine publishers, publishing and printing combined
<b>418990</b>	machine guns merchant wholesalers	<b>513120</b>	magazine publishing
<b>115110</b>	machine harvesting of crops, including grains, fruits and vegetables	<b>459210</b>	magazine subscription agency
<b>332720</b>	machine keys, manufacturing	<b>459210</b>	magazine subscription sales (except mail order), retail
<b>333519</b>	machine knives, metalworking, manufacturing	<b>323119</b>	magazines and periodicals, printing without publishing
<b>238299</b>	machine rigging, contractors	<b>414420</b>	magazines merchant wholesalers
<b>417230</b>	machine tool accessories merchant wholesalers	<b>513120</b>	magazines, publishing and printing combined
<b>333519</b>	machine tool attachments and accessories, manufacturing	<b>339930</b>	magic lanterns (toys), manufacturing
<b>335311</b>	machine tool transformers, manufacturing	<b>711190</b>	magic shows
<b>417230</b>	machine tools merchant wholesalers	<b>711512</b>	magicians, independent
<b>238299</b>	machine tools, installation	<b>913110</b>	magistrate courts
<b>333519</b>	machine tools, metal cutting, manufacturing	<b>327120</b>	magnesia refractory cement, manufacturing
<b>333519</b>	machine tools, metal forming, manufacturing	<b>325410</b>	magnesia, medicinal, uncompounded, manufacturing
<b>333519</b>	machine tools, rebuilding	<b>212326</b>	magnesite mining
<b>524129</b>	machinery and equipment insurance	<b>327120</b>	magnesite refractories, manufacturing
<b>417230</b>	machinery and equipment, industrial (except farm and electrical) merchant wholesalers	<b>327990</b>	magnesite, crude (e.g., calcined, dead-burned, ground), manufacturing
<b>417230</b>	machinery cleaning machines (industrial) merchant wholesalers	<b>331490</b>	magnesium and magnesium alloy bar, sheet, strip and tubing, made from purchased metal or scrap
<b>332113</b>	machinery forgings, unfinished, made from purchased iron or steel	<b>325189</b>	magnesium carbonate, manufacturing

<b>331529</b>	magnesium castings (except die-castings), unfinished, manufacturing	<b>541370</b>	magnetometric survey services (except geophysical)
<b>325189</b>	magnesium chloride, manufacturing	<b>334410</b>	magnetron tubes, manufacturing
<b>331523</b>	magnesium die-castings, unfinished, manufacturing	<b>327110</b>	magnets, permanent, ceramic or ferrite, manufacturing
<b>331490</b>	magnesium foil, made by rolling purchased metal or scrap	<b>332999</b>	magnets, permanent, metallic, manufacturing
<b>332999</b>	magnesium foil, made from purchased foil	<b>333310</b>	magnifying glasses (except vision correcting type), manufacturing
<b>212315</b>	magnesium limestone, crude, mining	<b>339110</b>	magnifying glasses, vision correcting type, manufacturing
<b>331490</b>	magnesium rolling, drawing or extruding, purchased metal or scrap	<b>212210</b>	magnoferite and manganiferous ore valued for iron content, mining
<b>331410</b>	magnesium smelting and primary refining	<b>561722</b>	maid cleaning services
<b>212398</b>	magnesium sulphate mine	<b>315250</b>	maids' uniforms, cut and sewn from purchased fabric
<b>212299</b>	magnesium, pyrochlore or titania concentrates, mining	<b>561430</b>	mail box centres, private
<b>331490</b>	magnesium, recovering from scrap and/or alloying purchased metals	<b>238990</b>	mail boxes erection (residential - outdoor)
<b>335920</b>	magnet wire and cable, insulated, manufacturing	<b>332439</b>	mail boxes, light gauge metal, manufacturing
<b>331420</b>	magnet wire, insulated, made in copper wire drawing plants	<b>484110</b>	mail carriers, bulk, contract, local
<b>331490</b>	magnet wire, insulated, made in non-ferrous (except aluminum, copper) wire drawing plants	<b>332329</b>	mail chutes, sheet metal, manufacturing
<b>334512</b>	magnetic counters, manufacturing	<b>561490</b>	mail consolidation services
<b>334512</b>	magnetic flow meters, industrial process type, manufacturing	<b>491110</b>	mail delivery, private (except air)
<b>333519</b>	magnetic forming machines, metalworking, manufacturing	<b>333310</b>	mail handling machinery, post office type, manufacturing
<b>541360</b>	magnetic geophysical surveying services	<b>417910</b>	mail handling machines merchant wholesalers
<b>334110</b>	magnetic ink recognition devices, computer peripheral equipment, manufacturing	<b>455110</b>	mail order offices of department stores, retail
<b>417910</b>	magnetic recording tape merchant wholesalers	<b>491110</b>	mail service, contract
<b>334512</b>	magnetic resonance imaging (MRI) devices, medical diagnostic equipment, manufacturing	<b>481110</b>	mail transportation, air, scheduled
<b>334610</b>	magnetic tape, pre-recorded audio, mass-reproducing	<b>322219</b>	mailing cases and tubes, paper fibre (i.e., fibre body, ends of any material), made from purchased paperboard
<b>334610</b>	magnetic tapes, cassettes and disks (i.e., audio, data, video), blank, manufacturing	<b>417910</b>	mailing machines merchant wholesalers
<b>334110</b>	magnetic/optical combination storage units for computers, manufacturing	<b>337215</b>	mailing racks, postal service, manufacturing
<b>212210</b>	magnetite mining	<b>334110</b>	mainframe computers, manufacturing
<b>212210</b>	magnetite ore mining	<b>713999</b>	maintaining non-gambling coin-operated amusement devices, in businesses operated by others
<b>334512</b>	magnetometers, 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>112510</b>	management services for salt water aquaculture industry
<b>488210</b>	maintenance of rights-of-way and structures, railway	<b>711311</b>	managers of arts events, with facilities
<b>335223</b>	major kitchen appliance manufacturing	<b>531310</b>	managers of commercial real estate
<b>325620</b>	make-up (i.e., cosmetics), manufacturing	<b>531310</b>	managers of other real estate
<b>711512</b>	make-up artist, independent	<b>531310</b>	managers of residential real estate
<b>327214</b>	making glass products	<b>711311</b>	managers or promoters of live performing arts productions (e.g., concerts), with facilities
<b>523110</b>	making markets (dealing or trading) in securities	<b>711411</b>	managers, artists
<b>523110</b>	making markets for securities	<b>711412</b>	managers, sports figures
<b>325320</b>	malathion insecticides, manufacturing	<b>561110</b>	managing dentists' offices, specialist or general
<b>325190</b>	maleic anhydride, manufacturing	<b>561110</b>	managing doctors' offices
<b>332210</b>	mallets (e.g., rubber, wood), household, manufacturing	<b>523920</b>	managing investment funds, closed-end
<b>321999</b>	mallets and mauls of wood, used for hunting or fishing, manufacturing	<b>523920</b>	managing investment funds, open-end
<b>339920</b>	mallets, sports (e.g., polo, croquet), manufacturing	<b>561110</b>	managing lawyers' offices
<b>325190</b>	malonic dinitrile (malononitrile), manufacturing	<b>523920</b>	managing mutual funds, on contract
<b>311214</b>	malt (e.g., rice, brewers', distillers', barley), manufacturing	<b>561110</b>	managing physicians' and surgeons' offices
<b>311940</b>	malt extract, manufacturing	<b>531310</b>	managing senior citizens self contained apartment
<b>312120</b>	malt liquor, brewing	<b>325189</b>	manganese dioxide, manufacturing
<b>413190</b>	malt merchant wholesalers	<b>331110</b>	manganese metal ferro-alloys, manufacturing
<b>333248</b>	malt mill machinery, manufacturing	<b>111219</b>	mangel growing
<b>311515</b>	malted milk, manufacturing	<b>325190</b>	mangrove extract, manufacturing
<b>311214</b>	malting (germinating and drying grain)	<b>237110</b>	manhole construction, contractors
<b>311221</b>	maltodextrins and gluten, manufacturing	<b>327390</b>	manhole covers and frames, concrete, manufacturing
<b>711411</b>	management agencies for artists, entertainers and other public figures	<b>331511</b>	manhole covers, cast iron, manufacturing
<b>561990</b>	management and administration of loyalty programs	<b>812115</b>	manicure and pedicure salons
<b>541611</b>	management consultant hospitality industry	<b>414520</b>	manicure preparations merchant wholesalers
<b>541514</b>	management information systems design consulting services	<b>325620</b>	manicure preparations, manufacturing
<b>531310</b>	management of government buildings	<b>418210</b>	manifold business forms merchant wholesalers
<b>561490</b>	management of provincial construction tendering system	<b>336310</b>	manifolds (i.e., intake and exhaust), automotive and truck gasoline engine, manufacturing
<b>561110</b>	management service, with no operating staff furnished (except complete operations of client business)	<b>332999</b>	manifolds, pipe, made from purchased metal pipe
<b>112510</b>	management services for freshwater aquaculture industry	<b>322230</b>	manila folders, die-cut, made from purchased paper or paperboard
		<b>313210</b>	man-made fabrics, broad-woven, weaving

<b>325220</b>	man-made fibres and filaments, manufacturing	<b>327310</b>	manufacturing dry-batched ready-mix concrete
<b>541899</b>	mannequin decorating services	<b>336110</b>	manufacturing electric cars for highway use
<b>417910</b>	mannequins merchant wholesalers	<b>313220</b>	manufacturing fabric-covered elastic thread, yarn and cord
<b>339990</b>	mannequins, manufacturing	<b>339920</b>	manufacturing face masks for sports
<b>334512</b>	manometers, industrial process type, manufacturing	<b>332210</b>	manufacturing files and other hand and edge tools for metalworking, woodworking and general maintenance
<b>561320</b>	manpower pools	<b>333120</b>	manufacturing forestry machinery, such as tree harvesting and handling equipment
<b>238340</b>	mantel work (stone) installation	<b>311990</b>	manufacturing fresh perogies
<b>238340</b>	mantel, marble or stone, installation	<b>311410</b>	manufacturing frozen perogies
<b>314120</b>	manufacture and retail sale of draperies and blinds in retail stores	<b>337215</b>	manufacturing furniture parts and frames, for all types of furniture
<b>322220</b>	manufacture of precious metal foil laminates from purchased foil, for non-packaging applications	<b>325320</b>	manufacturing household pest control products
<b>418990</b>	manufactured or natural ice merchant wholesalers	<b>321999</b>	manufacturing household type range hoods, sheet metal
<b>413310</b>	manufactured tobacco products merchant wholesalers	<b>332910</b>	manufacturing hydraulic and pneumatic pipe and tube assemblies
<b>419120</b>	manufacturers' agents of floor covering	<b>417230</b>	manufacturing industries machinery and equipment merchant wholesalers
<b>419120</b>	manufacturers' agents of trailers	<b>325999</b>	manufacturing liquid chemical for aquarium
<b>419120</b>	manufacturers' agents of women's and children outerwear	<b>321992</b>	manufacturing log cabins and log houses
<b>813910</b>	manufacturers' associations	<b>311420</b>	manufacturing mixtures of dried ingredients such as soup and salad dressing mixes provided they dehydrate at least one of the ingredients
<b>332710</b>	manufacturing 3D printing hubs	<b>322299</b>	manufacturing moulded pulp products, such as egg cartons
<b>333248</b>	manufacturing additive manufacturing machinery (3D printing)	<b>339920</b>	manufacturing nets (except in weaving mills)
<b>311990</b>	manufacturing and packaging for individual resale, perishable prepared foods such as salads, fresh pizza, fresh pasta and peeled or cut vegetables	<b>322122</b>	manufacturing newsprint in combination with pulp manufacture
<b>326111</b>	manufacturing and printing on bags	<b>312310</b>	manufacturing of cannabis products for medical use
<b>325220</b>	manufacturing and texturing fibres	<b>312310</b>	manufacturing of cannabis products for recreational use
<b>311920</b>	manufacturing coffee and tea substitutes	<b>324190</b>	manufacturing of crude oil from plastic
<b>337213</b>	manufacturing custom designed interiors consisting of architectural woodwork and fixtures, primarily utilizing wood	<b>339990</b>	manufacturing of electronic cigarettes
<b>322291</b>	manufacturing disposable sanitary products, such as tampons, from textile materials	<b>325910</b>	manufacturing of ink jet cartridges
<b>313240</b>	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	<b>325313</b>	manufacturing of phosphoric acid, urea, ammonia and nitric acid, for use as a fertilizer material



<b>326196</b>	manufacturing of polycarbonate garage doors	<b>323119</b>	maps, printing without publishing
<b>541619</b>	manufacturing operations improvement consulting services	<b>513130</b>	maps, publishing and printing combined
<b>221210</b>	manufacturing or alteration (purification or blending) of natural gas	<b>416390</b>	marble and granite building stone merchant wholesalers
<b>322121</b>	manufacturing paper (except newsprint) in combination with pulp manufacture or paper converting	<b>212316</b>	marble crushing, on contract
<b>322130</b>	manufacturing paperboard in combination with pulp manufacture or paperboard converting	<b>212316</b>	marble cutting (quarrying)
<b>339910</b>	manufacturing pewter jewellery or flatware	<b>238140</b>	marble installation (exterior work)
<b>332319</b>	manufacturing portable aluminum helipads	<b>212316</b>	marble quarry
<b>321991</b>	manufacturing portable wooden structure built on a chassis equipped with wheels	<b>238340</b>	marble, granite and slate work (interior), contractors
<b>321992</b>	manufacturing portable wooden structure built on a chassis without wheels	<b>339930</b>	marbles, manufacturing
<b>336510</b>	manufacturing railway track maintenance equipment	<b>212398</b>	marcasite mining
<b>332311</b>	manufacturing re-locatable buildings made of metal	<b>311225</b>	margarine (including imitation), made from purchased fats and oils
<b>321991</b>	manufacturing re-locatable buildings made of wood, on wheels	<b>311221</b>	margarine and other corn oils, made by wet-milling corn
<b>321992</b>	manufacturing re-locatable buildings made of wood, without wheels	<b>413190</b>	margarine merchant wholesalers
<b>334110</b>	manufacturing smart cards	<b>311224</b>	margarine, cooking oil and similar oil and fat products, made in oilseed crushing mills
<b>325210</b>	manufacturing styrene-butadiene rubber, containing more than 50% styrene	<b>311225</b>	margarine-butter blend, made from purchased fats and oils
<b>313210</b>	manufacturing textile products from broad-woven fabrics made in the same establishment	<b>111995</b>	marijuana grown in open fields
<b>333248</b>	manufacturing three-dimensional (3D) commercial printers	<b>111412</b>	marijuana grown under cover
<b>333990</b>	manufacturing three-dimensional (3D) personal printers	<b>459993</b>	marijuana plant seed retail
<b>327214</b>	manufacturing unsheathed optical fibres, and bundles and cables made of unsheathed fibres	<b>312310</b>	marijuana product manufacturing
<b>459510</b>	manuscripts, rare, retail	<b>459993</b>	marijuana product retail
<b>541370</b>	map drafting services	<b>413410</b>	marijuana products wholesale
<b>413190</b>	maple sugar and syrup merchant wholesalers	<b>459993</b>	marijuana retail
<b>111994</b>	maple syrup production	<b>413410</b>	marijuana wholesale
<b>541370</b>	mapmaking (except geophysical) services	<b>713930</b>	marinas
<b>541370</b>	mapping services, topographic	<b>335315</b>	marine and navy auxiliary controls, manufacturing
<b>414420</b>	maps merchant wholesalers	<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>561990</b>	marking of valuables in the home
<b>332999</b>	marine horns, compressed air or steam, metal, manufacturing	<b>212315</b>	marl bed or pit
<b>524129</b>	marine insurance	<b>311420</b>	marmalade, manufacturing
<b>237990</b>	marine landing stage facilities, construction	<b>321999</b>	marquetry, wood, manufacturing
<b>712115</b>	marine museums	<b>624190</b>	marriage (family) counselling services
<b>611510</b>	marine navigational schools	<b>812990</b>	marriage bureau
<b>488331</b>	marine or ship salvaging service	<b>812990</b>	marrying services
<b>325510</b>	marine paints, manufacturing	<b>311340</b>	marshmallows, manufacturing
<b>332410</b>	marine power boilers, manufacturing	<b>611620</b>	martial arts clubs (instruction)
<b>417990</b>	marine propulsion machinery and equipment merchant wholesalers	<b>335990</b>	maser amplifiers, manufacturing
<b>334220</b>	marine radio communications and earth station equipment, manufacturing	<b>322220</b>	masking tape, made from purchased paper
<b>457120</b>	marine service stations, retail	<b>339920</b>	masks, sports (e.g., baseball, fencing, hockey), manufacturing
<b>114113</b>	marine shellfish fishing (e.g., clam, crab, oyster, shrimp)	<b>813410</b>	Masonic lodge
<b>488511</b>	marine shipping agency (e.g., inland, international, overseas)	<b>321216</b>	Masonite™ (hardboard), manufacturing
<b>441220</b>	marine supply dealers, retail	<b>416390</b>	masonry bricks, blocks, tile and stone, builders' supply merchant wholesalers
<b>541990</b>	marine surveyor (i.e., ship appraisal) services	<b>419120</b>	masonry bricks, blocks, tile and stone, builders' supply, wholesale agents and brokers
<b>524291</b>	marine surveyors and settling agents (insurance inspectors and adjusters)	<b>238140</b>	masonry contractors
<b>488390</b>	marine surveyors, cargo	<b>238140</b>	masonry pointing, cleaning or caulking
<b>488339</b>	marine vessel traffic reporting	<b>332210</b>	masons' hand tools, manufacturing
<b>418110</b>	marine wrecking, ships for scrap merchant wholesalers	<b>416390</b>	masons' materials merchant wholesalers
<b>339930</b>	marionettes (puppets), manufacturing	<b>334610</b>	mass reproduction of pre-packaged software
<b>339940</b>	marker and white boards, manufacturing	<b>334512</b>	mass spectrometers, manufacturing
<b>339940</b>	marker boards (i.e., whiteboards), manufacturing	<b>334512</b>	mass spectroscopy instrumentation, manufacturing
<b>339940</b>	markers, soft tip (e.g., felt, fabric, plastic), manufacturing	<b>812190</b>	massage parlours
<b>541910</b>	market analysis or research services	<b>611510</b>	massage training school
<b>541619</b>	market consulting services	<b>456199</b>	mastectomy prosthesis, retail
<b>111419</b>	market gardening, greenhouse	<b>512250</b>	master recordings, leasing and licensing
<b>111219</b>	market gardening	<b>321999</b>	masts, wood, manufacturing
<b>524210</b>	market insurance, agents and brokers	<b>812330</b>	mat and rug launders
<b>411110</b>	marketing of swine breeding stock	<b>325999</b>	matches and match books, manufacturing
<b>418210</b>	marking devices, pens and pencils merchant wholesalers	<b>418990</b>	matches merchant wholesalers
<b>333519</b>	marking machines, metalworking, manufacturing	<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>334512</b>	measuring instruments, industrial process control type, manufacturing
<b>541619</b>	materials management consulting services	<b>332210</b>	measuring tools, machinists' (except optical), manufacturing
<b>236210</b>	materials recovery facilities, construction	<b>334512</b>	measuring wheels, manufacturing
<b>562920</b>	materials recovery facility MRF (i.e., sorting non-metal recyclable materials)	<b>413160</b>	meat (e.g., beef, pork), cooked or prepared (except canned), merchant wholesalers
<b>315250</b>	maternity bras and corsets, cut and sewn from purchased fabric	<b>311614</b>	meat and bone meal, and tankage, processed in rendering plants
<b>622310</b>	maternity hospitals	<b>419120</b>	meat and meat products, wholesale agents and brokers
<b>458112</b>	maternity shops, retail	<b>413160</b>	meat carcasses (e.g., beef, pork) merchant wholesalers
<b>541710</b>	mathematics research and development services	<b>311614</b>	meat curing, drying, salting, smoking or pickling, made from purchased meat
<b>332619</b>	mats and matting, made from purchased wire	<b>311619</b>	meat extracts (except beef, pork, poultry and small game), produced in slaughtering plants
<b>326290</b>	mats and matting, rubber, manufacturing	<b>311614</b>	meat extracts (except poultry and small game), made from purchased meat
<b>326290</b>	mattress protectors, rubber, manufacturing	<b>561990</b>	meat grading service, on contract
<b>811490</b>	mattress renovating and repair shops (without retail sales of new equipment)	<b>333248</b>	meat grinders (i.e., food manufacturing type), manufacturing
<b>332619</b>	mattress springs and spring units, made from purchased wire	<b>311614</b>	meat pastes (except poultry, small game and baby food), made from purchased meat
<b>337910</b>	mattress stuffing, tufting and quilting, manufacturing	<b>112391</b>	meat poultry and egg farm combined
<b>449110</b>	mattresses (including custom made), retail	<b>413160</b>	meat preparations (except canned) merchant wholesalers
<b>414390</b>	mattresses and box springs merchant wholesalers	<b>311614</b>	meat products canning (except poultry, small game, pet food and baby food), made from purchased meat
<b>337910</b>	mattresses for waterbeds, manufacturing	<b>311111</b>	meat products, dog and cat, pet food, canning, made from purchased carcasses
<b>326198</b>	mattresses, air, plastics, manufacturing	<b>311619</b>	meat, cured or smoked (except beef, pork, poultry and small game), produced in slaughtering plants
<b>326290</b>	mattresses, air, rubber, manufacturing	<b>311619</b>	meat, fresh, chilled or frozen (except beef, pork, poultry and small game), produced in slaughtering plants
<b>337910</b>	mattresses, box spring, manufacturing	<b>311614</b>	meats, fresh, chilled or frozen (except poultry, small game, pet food, baby food), made from purchased meat
<b>332210</b>	mauls, metal, manufacturing	<b>417230</b>	mechanical and power transmission equipment merchant wholesalers
<b>812220</b>	mausoleum	<b>417910</b>	mechanical beverage and drinking water coolers, merchant wholesalers
<b>311940</b>	mayonnaise and prepared mustard, manufacturing	<b>414410</b>	mechanical clocks merchant wholesalers
<b>913110</b>	mayors' courts		
<b>913910</b>	mayor's office		
<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>238220</b>	mechanical contractors	<b>541840</b>	media representatives, independent
<b>417910</b>	mechanical drinking water coolers merchant wholesalers	<b>541840</b>	media representatives, offices of
<b>541330</b>	mechanical engineering services	<b>518210</b>	media streaming data storage services
<b>238299</b>	mechanical equipment insulation (e.g., thermal pipe covering, heater boiler jackets)	<b>518210</b>	media streaming technical support services
<b>313310</b>	mechanical finishing men's and boys' clothing, for the trade	<b>912210</b>	mediation and conciliation services, provincial government
<b>313310</b>	mechanical finishing women's and girls' clothing, for the trade	<b>334110</b>	media-to-media data conversion equipment, computer peripheral equipment, manufacturing
<b>334512</b>	mechanical measuring instruments, industrial process type, manufacturing	<b>325410</b>	medical agents (i.e., analgesics, anti- migraines, anti-convulsives, mood stabilizers), manufacturing
<b>339940</b>	mechanical pencil refills, manufacturing	<b>325410</b>	medical agents such as psychoanaleptics (e.g., antidepressants, psychostimulants), manufacturing
<b>339940</b>	mechanical pencils, manufacturing	<b>325410</b>	medical agents such as psycholeptics (e.g., anxiolytics, antipsychotics, hypnotics, sedatives), manufacturing
<b>417230</b>	mechanical power transmission equipment and supplies merchant wholesalers	<b>561621</b>	medical alarm, monitoring and service
<b>811310</b>	mechanical power transmission equipment repair	<b>339110</b>	medical and related instruments, apparatus and equipment (except electro- medical), manufacturing
<b>322111</b>	mechanical pulp mills	<b>325410</b>	medical anticancer agents (i.e., antimetabolites, alkylating, spindle poisons, antineoplastic, topoisomerase inhibitors), manufacturing
<b>326290</b>	mechanical rubber goods (i.e., extruded, lathe-cut, moulded), manufacturing	<b>813920</b>	medical associations
<b>417230</b>	mechanical rubber goods merchant wholesalers	<b>325410</b>	medical cardiac preparations (e.g., antianginals, antihypertensives, vasodilators, beta blockers), manufacturing
<b>541380</b>	mechanical testing, laboratories	<b>325410</b>	medical cardiac preparations (e.g., calcium channel blockers, renin-angiotensin like ace inhibitors and antihyperlipidemics), manufacturing
<b>333920</b>	mechanics' creepers, manufacturing	<b>621990</b>	medical care management services
<b>325610</b>	mechanics' hand soaps and pastes, manufacturing	<b>621990</b>	medical case management services
<b>332210</b>	mechanics' hand tools, non-powered, manufacturing	<b>339110</b>	medical cleaning equipment, ultrasonic, manufacturing
<b>416330</b>	mechanics' tools merchant wholesalers	<b>417930</b>	medical diagnostic equipment merchant wholesalers
<b>416330</b>	mechanics' tools, sold from mobile truck to tradesmen	<b>621110</b>	medical doctors, private practice
<b>334512</b>	mechanisms for clockwork operated devices, manufacturing	<b>532490</b>	medical equipment rental and leasing, commercial and industrial
<b>333310</b>	mechanisms for coin-operated machines, manufacturing	<b>811210</b>	medical equipment repair (except electric)
<b>414410</b>	medallions merchant wholesalers	<b>811210</b>	medical equipment repair, electrical
<b>339910</b>	medals, precious or semi-precious metal, manufacturing	<b>334512</b>	medical equipment, ultrasonic, manufacturing
<b>516212</b>	media (e.g., audio, video, etc.) streaming distribution services		
<b>541840</b>	media advertising representatives, independent		
<b>541840</b>	media advertising representatives, offices of		
<b>541830</b>	media buying agencies		

<b>621410</b>	medical family planning centres, services by nurses and other medical professionals (except doctors)	<b>414520</b>	medical rubber goods merchant wholesalers
<b>414520</b>	medical glass merchant wholesalers	<b>611310</b>	medical schools
<b>327215</b>	medical glassware, made from purchased glass	<b>315250</b>	medical service apparel, men's and boys', cut and sewn from purchased fabric
<b>327214</b>	medical glassware, made in glass-making plants	<b>315250</b>	medical service apparel, women's, misses' and girls', cut and sewn from purchased fabric
<b>238299</b>	medical imaging equipment installation	<b>339110</b>	medical thermometers, manufacturing
<b>339110</b>	medical instruments (e.g., bronchoscopes, cystoscopes, gastroscopes, otoscopes) (except electromedical), manufacturing	<b>417930</b>	medical X-ray machines and parts merchant wholesalers
<b>339110</b>	medical instruments and diagnostic devices for physicians (e.g., stethoscopes, stethographs, tongue depressors, pelvimeters), manufacturing	<b>621510</b>	medical X-ray services
<b>524299</b>	medical insurance claims, processing of, contract or fee basis	<b>417930</b>	medical, surgical, hospital equipment merchant wholesalers
<b>621510</b>	medical laboratories (clinical)	<b>912910</b>	Medicare
<b>621110</b>	medical offices, general physicians	<b>325410</b>	medicinal chemicals, uncompounded, manufacturing
<b>621110</b>	medical offices, specialist and surgeons	<b>414510</b>	medicinals and botanicals merchant wholesalers
<b>339110</b>	medical or dental laboratory equipment (e.g., hotplates, dryers, Bunsen burners), manufacturing	<b>414520</b>	medicine cabinet sundries merchant wholesalers
<b>621110</b>	medical pathologists' offices	<b>611690</b>	meditation instruction
<b>621510</b>	medical pathology laboratories	<b>321216</b>	medium density fibreboard (MDF) baseboards, manufacturing
<b>541920</b>	medical photography services	<b>321216</b>	medium density fibreboard (MDF), manufacturing
<b>325410</b>	medical preparations (e.g., anabolic steroids, anti-inflammatories (NSAIDs)), manufacturing	<b>212398</b>	meerscham mining or quarrying
<b>325410</b>	medical preparations (e.g., antirrhematics, muscle relaxants and bisphodphonates), manufacturing	<b>531120</b>	meeting hall operating
<b>325410</b>	medical preparations for infections or infestations (i.e., antibiotics, antifungals, antivirals, vaccines), manufacturing	<b>325210</b>	melamine resins, manufacturing
<b>325410</b>	medical preparations for infections or infestations (i.e., antiparasitics, antiprotozoals and anthelmintics), manufacturing	<b>111219</b>	melon farming, field, bedding plant and seed production
<b>334512</b>	medical radiation therapy equipment, manufacturing	<b>313230</b>	melt-blown nonwoven fabrics, manufacturing
<b>541710</b>	medical research and development laboratories or services (except clinical)	<b>332319</b>	melting pots, for metal, fabricated metal plate, manufacturing
<b>325410</b>	medical respiratory preparations (i.e., decongestants, bronchodilators, cough medicines and h1 antagonist), manufacturing	<b>315250</b>	melton jackets, men's and boys', cut and sewn from purchased fabric
		<b>315250</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>414110</b>	men's and boys' mittens merchant wholesalers
<b>313310</b>	mending fabrics, for the trade	<b>414110</b>	men's and boys' mufflers merchant wholesalers
<b>313310</b>	mending purchased wool fabrics	<b>414110</b>	men's and boys' neckwear merchant wholesalers
<b>811310</b>	mending service, fish net	<b>414110</b>	men's and boys' outerwear merchant wholesalers
<b>414110</b>	men's and boys' apparel belts merchant wholesalers	<b>419120</b>	men's and boys' outerwear, wholesale agents and brokers
<b>414110</b>	men's and boys' beachwear merchant wholesalers	<b>414110</b>	men's and boys' overcoats merchant wholesalers
<b>414110</b>	men's and boys' caps merchant wholesalers	<b>414110</b>	men's and boys' raincoats merchant wholesalers
<b>414110</b>	men's and boys' casual clothing merchant wholesalers	<b>414110</b>	men's and boys' robes merchant wholesalers
<b>414110</b>	men's and boys' clothing accessories merchant wholesalers	<b>414110</b>	men's and boys' scarves merchant wholesalers
<b>414110</b>	men's and boys' clothing and furnishings merchant wholesalers	<b>414110</b>	men's and boys' shirts merchant wholesalers
<b>315210</b>	men's and boys' clothing contractors	<b>414110</b>	men's and boys' sleepwear or nightwear merchant wholesalers
<b>414110</b>	men's and boys' clothing merchant wholesalers	<b>315120</b>	men's and boys' socks, knitting
<b>458111</b>	men's and boys' clothing, retail	<b>414110</b>	men's and boys' sports jackets and slacks merchant wholesalers
<b>414110</b>	men's and boys' coats merchant wholesalers	<b>414110</b>	men's and boys' sportswear merchant wholesalers
<b>315120</b>	men's and boys' coats, made in knitting mills	<b>315120</b>	men's and boys' suits and jackets, made in knitting mills
<b>315250</b>	men's and boys' custom made shirts	<b>414110</b>	men's and boys' suits merchant wholesalers
<b>315250</b>	men's and boys' cut and sew shirt manufacturing	<b>315250</b>	men's and boys' sweaters, cardigans, pullovers and similar garments, made from purchased knitted fabrics
<b>315250</b>	men's and boys' cut and sew suit, coat and overcoat manufacturing	<b>414110</b>	men's and boys' ties merchant wholesalers
<b>315250</b>	men's and boys' cut and sew trouser, slack and jean manufacturing	<b>414110</b>	men's and boys' trousers merchant wholesalers
<b>315250</b>	men's and boys' cut and sew underwear and nightwear manufacturing	<b>414110</b>	men's and boys' umbrellas merchant wholesalers
<b>414110</b>	men's and boys' fine or dress clothing merchant wholesalers	<b>414110</b>	men's and boys' underwear merchant wholesalers
<b>414110</b>	men's and boys' gloves (all materials) merchant wholesalers	<b>414110</b>	men's and boys' uniforms merchant wholesalers
<b>414110</b>	men's and boys' handkerchiefs merchant wholesalers	<b>414110</b>	men's and boys' waterproof outer garments merchant wholesalers
<b>414110</b>	men's and boys' hats and caps merchant wholesalers	<b>414110</b>	men's and boys' work clothing 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>458111</b>	men's clothing stores	<b>415290</b>	merchant wholesalers of parts for tractor trailer
<b>419120</b>	men's clothing, wholesale agents and brokers	<b>415290</b>	merchant wholesalers of remote starters for motor vehicle
<b>316210</b>	men's footwear (except orthopedic extension shoes), manufacturing	<b>418220</b>	merchant wholesalers of shipping and packaging materials (e.g., stretch wrap, styrofoam loose fill, boxes)
<b>812114</b>	men's hair stylist shop	<b>417320</b>	merchant wholesalers of smart cards system
<b>458111</b>	men's wearing apparel, retail	<b>417320</b>	merchant wholesalers of solar canopy for golf cart
<b>414120</b>	men's, women's and children's footwear merchant wholesalers	<b>416390</b>	merchant wholesalers of synthetic turf
<b>622210</b>	mental health facilities	<b>415120</b>	merchant wholesalers of utility bucket trucks
<b>912910</b>	mental public health programs, provincial	<b>411190</b>	merchant wholesalers or dealers of raw farm products (except grain, field beans, and livestock)
<b>561450</b>	mercantile credit reporting bureaus	<b>813910</b>	merchants' associations
<b>333248</b>	mercerizing machinery, manufacturing	<b>335990</b>	mercury arc rectifiers (i.e., electrical apparatus), manufacturing
<b>313310</b>	mercerizing textile fibres and fabrics, for the trade	<b>325189</b>	mercury chloride, manufacturing
<b>326111</b>	merchandise or grocery bags, plastics film, single or multi-wall, manufacturing	<b>416210</b>	mercury merchant wholesalers
<b>337215</b>	merchandise storage and display racks or stands, manufacturing	<b>325189</b>	mercury oxide, manufacturing
<b>445132</b>	merchandising, automatic (sale of products through vending machines), retail	<b>335130</b>	mercury vapour lighting fixtures, manufacturing
<b>522299</b>	merchant banking	<b>332619</b>	mesh, made from purchased wire
<b>414390</b>	merchant wholesaler of pewter ware products	<b>331490</b>	mesh, wire, made in non-ferrous (except aluminum, copper) wire drawing plants
<b>417930</b>	merchant wholesalers of airport scanner (e. g., baggage, body)	<b>331110</b>	mesh, wire, made in steel mills
<b>418990</b>	merchant wholesalers of baby or child car seats	<b>561420</b>	message service, telephone answering
<b>418220</b>	merchant wholesalers of bubble packaging materials	<b>492110</b>	messenger service, courier
<b>416390</b>	merchant wholesalers of cement and plaster	<b>325410</b>	metabolite in vivo diagnostic substances, manufacturing
<b>413190</b>	merchant wholesalers of cleaned dry foods and spices	<b>416390</b>	metal and/or plastic hand and guard railings merchant wholesalers
<b>417110</b>	merchant wholesalers of elevators, elevating machinery and equipment for farms	<b>416210</b>	metal bars merchant wholesalers
<b>418310</b>	merchant wholesalers of feed	<b>416390</b>	metal buildings merchant wholesalers
<b>416390</b>	merchant wholesalers of fireplace mantels	<b>333248</b>	metal casting machinery, manufacturing
<b>413190</b>	merchant wholesalers of frozen perogies	<b>416330</b>	metal chain merchant wholesalers
<b>416210</b>	merchant wholesalers of iron manhole covers	<b>337215</b>	metal chair frames, manufacturing
<b>416390</b>	merchant wholesalers of non-residential portable buildings	<b>337127</b>	metal chairs, folding and stacking, auditorium or theatre (portable), manufacturing
<b>417230</b>	merchant wholesalers of ocean container	<b>238220</b>	metal chimney liner installation, for oil to gas conversions, wood burning fireplace inserts

<b>418510</b>	metal concentrates and ores (ferrous) merchant wholesalers	<b>416390</b>	metal siding and roofing materials merchant wholesalers
<b>417230</b>	metal crowns and closures merchant wholesalers	<b>238170</b>	metal siding, installation
<b>332210</b>	metal cutting saw blades, manufacturing	<b>339950</b>	metal signs and metal sign letters, manufacturing
<b>418410</b>	metal cyanides merchant wholesalers	<b>332118</b>	metal stampings (except automotive, cans, coins), unfinished, manufacturing
<b>333519</b>	metal deposit forming machines, manufacturing	<b>238120</b>	metal storage tank erection
<b>334512</b>	metal detectors, manufacturing	<b>416210</b>	metal tubing merchant wholesalers
<b>416390</b>	metal doors, sash and trim merchant wholesalers	<b>562920</b>	metal waste and scrap recovery facilities
<b>416120</b>	metal fireplaces merchant wholesalers	<b>337920</b>	metal window blinds and associated hardware, manufacturing
<b>333519</b>	metal forming machine tools, manufacturing	<b>418410</b>	metal working compounds merchant wholesalers
<b>238190</b>	metal furring, contractors	<b>417230</b>	metal working machinery merchant wholesalers
<b>339990</b>	metal grave vault, manufacturing	<b>418510</b>	metallic concentrates merchant wholesalers
<b>333990</b>	metal melting furnaces, industrial process type, manufacturing	<b>416340</b>	metallic paints merchant wholesalers
<b>213119</b>	metal mine exploration, on a contract basis	<b>325130</b>	metallic pigments, inorganic, manufacturing
<b>213117</b>	metal mining, prospect drilling for, on a contract basis	<b>325190</b>	metallic soap, manufacturing
<b>333511</b>	metal moulds (e.g., for working plastics, rubber, glass), manufacturing	<b>313320</b>	metallizing textile fabrics
<b>334410</b>	metal oxide silicon (MOS) devices, manufacturing	<b>541380</b>	metallurgical testing laboratories
<b>417230</b>	metal pails merchant wholesalers	<b>238299</b>	metallurgy machinery, installation
<b>238390</b>	metal partitions (e.g., office, washroom), installation	<b>416210</b>	metals (except precious) merchant wholesalers
<b>333248</b>	metal pickling equipment, manufacturing	<b>419110</b>	metals and ores, business-to-business (B2B) electronic markets, wholesale
<b>339990</b>	metal picture frames, manufacturing	<b>459420</b>	metalwork, handicraft, retail
<b>416210</b>	metal pipes and tubes merchant wholesalers	<b>417230</b>	metalworking dies merchant wholesalers
<b>325610</b>	metal polishes (i.e., tarnish removers), manufacturing	<b>532490</b>	metalworking machinery and equipment rental
<b>416210</b>	metal posts merchant wholesalers	<b>417230</b>	metalworking machinery merchant wholesalers
<b>414390</b>	metal pots and pans merchant wholesalers	<b>417230</b>	metalworking tools, drills, taps, dies, grinding wheels, files merchant wholesalers
<b>332118</b>	metal pressings (i.e., stampings) (except automotive, cans, coins), manufacturing	<b>334512</b>	meteorologic tracking systems, manufacturing
<b>416210</b>	metal rails and accessories merchant wholesalers	<b>811210</b>	meteorological instrument repair
<b>236210</b>	metal refineries, construction	<b>334512</b>	meteorological instruments, manufacturing
<b>417230</b>	metal refining machinery and equipment merchant wholesalers	<b>541990</b>	meteorological services
<b>418410</b>	metal salts merchant wholesalers	<b>561990</b>	meter reading services (e.g., water, gas, electricity), contract
<b>416120</b>	metal sanitary ware merchant wholesalers		
<b>416210</b>	metal sheets merchant wholesalers		



<b>334512</b>	metering devices (except electrical and industrial process control), manufacturing	<b>518210</b>	microfilm recording and imaging service
<b>334512</b>	meters (except electrical and industrial process control), manufacturing	<b>333248</b>	micro-lithography equipment, semiconductor, manufacturing
<b>416110</b>	meters, demand and watt-hour merchant wholesalers	<b>332210</b>	micrometers, machinists' precision tools, manufacturing
<b>334512</b>	meters, electrical (i.e., graphic recording, panelboard, pocket, portable), manufacturing	<b>334310</b>	microphones, manufacturing
<b>334512</b>	meters, industrial process control type, manufacturing	<b>334512</b>	microprobes (e.g., electron, ion, laser, X-ray), manufacturing
<b>211110</b>	methane gas extraction	<b>333310</b>	microscopes (except electron and proton), manufacturing
<b>325190</b>	methanol (methyl alcohol), natural, manufacturing	<b>334512</b>	microscopes, electron and proton, manufacturing
<b>325320</b>	methoxychlor insecticides, manufacturing	<b>811210</b>	microscopes, repair
<b>325190</b>	methyl acetone, manufacturing	<b>339110</b>	microsurgical and surgical instruments and apparatus (except electromedical), manufacturing
<b>325210</b>	methyl acrylate resins, manufacturing	<b>339110</b>	microtomes, manufacturing
<b>325190</b>	methyl alcohol (methanol), synthetic, manufacturing	<b>237990</b>	microtunneling contractors
<b>325210</b>	methyl cellulose resins, manufacturing	<b>414220</b>	microwave and convection ovens merchant wholesalers
<b>325190</b>	methyl chloride, manufacturing	<b>335223</b>	microwave and convection ovens, household (including portable), manufacturing
<b>325210</b>	methyl methacrylate resins, manufacturing	<b>449211</b>	microwave and convection ovens, retail
<b>325190</b>	methyl perhydrofluorine, manufacturing	<b>321999</b>	microwave cabinets, free standing, wood, manufacturing
<b>325190</b>	methyl salicylate, manufacturing	<b>517911</b>	microwave communications resellers
<b>325130</b>	methyl violet toners, manufacturing	<b>334410</b>	microwave components, manufacturing
<b>325190</b>	methylamine, manufacturing	<b>333310</b>	microwave ovens, commercial type, manufacturing
<b>325190</b>	methylene chloride, manufacturing	<b>237130</b>	microwave relay towers, construction
<b>914112</b>	Métis Self-Government	<b>334512</b>	microwave test equipment, manufacturing
<b>212398</b>	mica mining	<b>334220</b>	microwave transmitting equipment (except telephone and telegraph), manufacturing
<b>327990</b>	mica products, manufacturing	<b>334220</b>	microwave transmitting equipment (telephone and telegraph), manufacturing
<b>212316</b>	mica schist, crushed and broken stone, quarrying	<b>517310</b>	microwaves network system operator
<b>212316</b>	mica schist, dimension, quarrying	<b>326198</b>	microwaveware, plastics, manufacturing
<b>311119</b>	micro and macro feed premixes for animals (except dogs and cats), manufacturing	<b>315250</b>	middies, girls', cut and sewn from purchased fabric
<b>325410</b>	microbiology, virology and serology in vitro diagnostic substances, manufacturing	<b>315250</b>	middies, infants', cut and sewn from purchased fabric
<b>334110</b>	microcomputers, manufacturing	<b>315250</b>	middies, women's and misses', cut and sewn from purchased fabric
<b>334410</b>	microcontroller or microprocessor chips, manufacturing	<b>621390</b>	midwives' offices
<b>333310</b>	microfilm and microfiche equipment (e.g., cameras, projectors, readers), manufacturing		
<b>417910</b>	microfilm equipment and supplies merchant wholesalers		

<b>313310</b>	mildew proofing textile fabrics and products, for the trade	<b>112991</b>	milk, beef and pigs, producing
<b>611110</b>	military academies, elementary	<b>311515</b>	milk, concentrated, condensed, dried, evaporated or powdered, manufacturing
<b>611110</b>	military academies, secondary	<b>311511</b>	milk, fluid (except canned), manufacturing
<b>911110</b>	military airdrome	<b>112991</b>	milk, hogs, cattle, producing
<b>911110</b>	military barracks and camps	<b>311515</b>	milk, UHT (ultra-high temperature), manufacturing
<b>911110</b>	military bases and camps	<b>311511</b>	milk-based drinks (e.g., chocolate, acidophilus, buttermilk) (except dietary), manufacturing
<b>911110</b>	military courts	<b>311515</b>	milk-based drinks, dietary, manufacturing
<b>911110</b>	military defence services	<b>417110</b>	milking machines and equipment merchant wholesalers
<b>315250</b>	military dress uniforms, men's and boys', cut and sewn from purchased fabric	<b>333110</b>	milking machines, manufacturing
<b>315250</b>	military dress uniforms, tailored, women's and misses', cut and sewn from purchased fabric	<b>311515</b>	milkshake mixes, manufacturing
<b>622111</b>	military hospital	<b>459130</b>	mill end, retail
<b>332999</b>	military insignia, metal, manufacturing	<b>314990</b>	mill menders, contract, woven fabrics
<b>314990</b>	military insignia, textile, manufacturing	<b>316990</b>	mill strapping for textile mills, leather, manufacturing
<b>722410</b>	military messes, non public funds (NPF)	<b>417230</b>	mill supplies merchant wholesalers
<b>911110</b>	military messes, public funds (PF)	<b>414110</b>	millinery merchant wholesalers
<b>712115</b>	military museums	<b>414130</b>	millinery supplies merchant wholesalers
<b>911110</b>	military police	<b>315990</b>	millinery trimmings, made from purchased fabric
<b>611310</b>	military training schools (university degree-granting)	<b>315990</b>	millinery, made from purchased fabric
<b>445298</b>	milk and other dairy products specialty stores	<b>458115</b>	millinery, retail
<b>112110</b>	milk breeding stock, raising	<b>311119</b>	milling grain to make livestock feed
<b>322220</b>	milk carton board stock, made from purchased paperboard	<b>333519</b>	milling machines, metalworking, manufacturing
<b>322130</b>	milk carton board, made in paperboard mills	<b>238350</b>	millwork installation
<b>322219</b>	milk cartons, made from purchased paper or paperboard	<b>416320</b>	millwork products merchant wholesalers
<b>411190</b>	milk cooling stations, operated by farm assemblers	<b>321114</b>	millwork, treating
<b>112991</b>	milk farm, cattle and pigs, raising	<b>111190</b>	miro farming
<b>411190</b>	milk marketing board	<b>417910</b>	mimeograph equipment merchant wholesalers
<b>311511</b>	milk processing (e.g., bottling, homogenizing, pasteurizing, vitaminizing)	<b>333920</b>	mine conveyors, manufacturing
<b>333248</b>	milk processing machinery (i.e., food manufacturing type), manufacturing	<b>334511</b>	mine detectors, sending out and responding to a signal, manufacturing
<b>112420</b>	milk production, goat farm	<b>213119</b>	mine development for metal mining, on a contract basis
<b>417230</b>	milk products manufacturing machinery and equipment merchant wholesalers	<b>213119</b>	mine development, on a contract basis
<b>311511</b>	milk substitutes, manufacturing	<b>213119</b>	mine exploration, non-metallic minerals (except fuels), on a contract basis
<b>115210</b>	milk testing for butterfat	<b>333920</b>	mine hoists, manufacturing
		<b>541690</b>	mine lighting consultant

<b>236210</b>	mine loading and discharge station, construction	<b>336510</b>	mining locomotives and parts, manufacturing
<b>321114</b>	mine props and ties, wood, treating	<b>417220</b>	mining machinery (e.g., agitators, crushers, classifiers) merchant wholesalers
<b>562910</b>	mine reclamation services, integrated (e.g., demolition, hazardous material removal, soil remediation)	<b>532410</b>	mining machinery and equipment, rental
<b>213119</b>	mine shaft sinking services for non-metallic minerals (except fuels), on a contract basis	<b>811310</b>	mining machinery and equipment, repair
<b>213119</b>	mine shaft sinking, metal mining, on a contract basis	<b>419120</b>	mining machinery and equipment, wholesale agents and brokers
<b>113311</b>	mine timbers, cutting	<b>212316</b>	mining or quarrying slate
<b>212398</b>	mine, miscellaneous, non-metal	<b>212210</b>	mining ore (i.e., limonite, siderite, taconite, brown ore)
<b>413210</b>	mineral and spring waters merchant wholesalers	<b>531190</b>	mining property leasing
<b>333130</b>	mineral and stone beneficiating machinery, manufacturing	<b>213119</b>	mining support services (except oil and gas)
<b>417220</b>	mineral beneficiation machinery merchant wholesalers	<b>336110</b>	mini-vans, assembling on chassis of own manufacture
<b>325130</b>	mineral colours and pigments, manufacturing	<b>531130</b>	mini-warehouse rental or leasing
<b>212398</b>	mineral pigment mining	<b>112510</b>	minnow and trout farms, freshwater
<b>912910</b>	mineral resources programs, provincial government	<b>411110</b>	minnows merchant wholesalers
<b>533110</b>	mineral rights, selling and leasing	<b>339910</b>	minting of coins
<b>523910</b>	mineral royalties or leases, dealing	<b>238150</b>	mirror installation
<b>445298</b>	mineral water, retail	<b>811490</b>	mirror repair shops
<b>312110</b>	mineral waters, purifying and bottling	<b>414390</b>	mirrors (except automotive) merchant wholesalers
<b>327990</b>	mineral wool products (e.g., board, insulation, tile), manufacturing	<b>327215</b>	mirrors, framed or unframed, made from purchased glass
<b>335130</b>	miners' lamps, manufacturing	<b>333310</b>	mirrors, optical, manufacturing
<b>713992</b>	miniature (mini putt) golf courses	<b>323120</b>	miscellaneous activities related to printing, such as punching and drilling, folding, embossing
<b>337920</b>	mini-blinds, plastic, manufacturing	<b>561990</b>	miscellaneous business services on contract
<b>334110</b>	minicomputers, manufacturing	<b>237990</b>	miscellaneous heavy and civil engineering construction, construction management
<b>331110</b>	mini-mills, steel	<b>339990</b>	miscellaneous plastic items, manufacturing
<b>333130</b>	mining and oil and gas field machinery manufacturing	<b>237990</b>	missile facilities construction and/or maintenance, general contractors
<b>311940</b>	mining and processing of table salt	<b>561611</b>	missing person tracing service
<b>236210</b>	mining appurtenance construction, general contractors	<b>911410</b>	missions established in foreign countries, federal government
<b>813910</b>	mining associations	<b>813110</b>	missions, religious organization
<b>333130</b>	mining cars, manufacturing	<b>418390</b>	miticides merchant wholesalers
<b>212233</b>	mining copper bearing ores	<b>332210</b>	mitre boxes, manufacturing
<b>541330</b>	mining engineering services	<b>315120</b>	mittens, knit, made in knitting mills
<b>333130</b>	mining equipment rebuilding	<b>327320</b>	mixed concrete (i.e., central, ready, transit, truck), manufacturing
<b>213119</b>	mining exploration		

<b>312140</b>	mixed drinks, alcoholic, manufacturing	<b>561310</b>	model registries
<b>711215</b>	mixed martial arts fighters	<b>339930</b>	model rocket engines, model building
<b>111120</b>	mixed oilseeds (except soybean) farming	<b>561320</b>	model supply services
<b>111219</b>	mixed vegetables growing	<b>339940</b>	modeling clay, manufacturing
<b>333120</b>	mixers for concrete, mortar or slag, portable, manufacturing	<b>711411</b>	modelling agents
<b>311824</b>	mixes (e.g., pancake, cake, cookie, dough, bread, roll), made from purchased flour	<b>339940</b>	modelling clay, manufacturing
<b>325314</b>	mixing purchased fertilizer materials	<b>541420</b>	modelling services (for scale models)
<b>416330</b>	mobile automotive mechanics tools merchant wholesalers	<b>711512</b>	models, independent
<b>722330</b>	mobile beverage bars and carts	<b>339930</b>	models, toy and hobby (e.g., airplane, boat, ship, railroad equipment), manufacturing
<b>722330</b>	mobile canteens, food service	<b>417320</b>	modems merchant wholesalers
<b>811192</b>	mobile car wash (trucks, cars)	<b>334210</b>	modems, carrier equipment, manufacturing
<b>561740</b>	mobile cleaning, carpets and rugs	<b>334410</b>	modems, personal computer, manufacturing
<b>334220</b>	mobile communications equipment, manufacturing	<b>711120</b>	modern dance companies
<b>212323</b>	mobile crushing of sand and gravel	<b>337213</b>	modular and panel furniture systems, wood office, manufacturing
<b>517310</b>	mobile data services	<b>321992</b>	modular buildings, prefabricated, wood frame, manufacturing
<b>722330</b>	mobile food concession stand	<b>238390</b>	modular furniture attachment and installation, partition installation, laboratory equipment furniture installation
<b>531190</b>	mobile home park operating	<b>238390</b>	modular furniture system attachment and installation
<b>236110</b>	mobile home repair, on site, contractors	<b>236110</b>	modular houses, assembly on site, by operative builders
<b>238990</b>	mobile home site set up and tie down, contractors	<b>236110</b>	modular housing assembly and installation on site, construction
<b>531190</b>	mobile home sites, operators of	<b>337214</b>	modular or panel furniture systems, office (except wood), manufacturing
<b>484229</b>	mobile home towing service, local	<b>236110</b>	modular, panellized or prefabricated houses, assembly on site, by general contractors
<b>484239</b>	mobile home towing service, long distance	<b>334512</b>	modules for clocks and watches, manufacturing
<b>418990</b>	mobile homes merchant wholesalers	<b>313110</b>	mohair and wool yarn, twisting or winding purchased yarn
<b>517310</b>	mobile Internet service	<b>313210</b>	mohair fabrics, broad-woven, weaving
<b>517310</b>	mobile messaging service (text, picture, video)	<b>112420</b>	mohair production
<b>562210</b>	mobile PCB (polychlorinated biphenyl) destruction facilities	<b>334512</b>	moisture analysers, laboratory type, manufacturing
<b>712115</b>	mobile scientific museum	<b>334512</b>	moisture meters, industrial process type, manufacturing
<b>517310</b>	mobile telephone communications carriers, facilities-based	<b>413190</b>	molasses merchant wholesalers
<b>811199</b>	mobile tire repair services	<b>311310</b>	molasses, blackstrap, manufacturing
<b>811192</b>	mobile truck wash service		
<b>517911</b>	mobile virtual network operators (MVNO)		
<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>311310</b>	molasses, manufacturing	<b>459999</b>	monuments, finished to custom order, retail
<b>311710</b>	mollusc cleaning and preparation for market, contract services	<b>333310</b>	mop wringers, manufacturing
<b>331317</b>	molten aluminum, made from purchased aluminum	<b>415190</b>	mopeds merchant wholesalers
<b>212299</b>	molybdenite, molybdite or wulfenite mining	<b>339990</b>	mops (e.g., dish, dust, floor), manufacturing
<b>331490</b>	molybdenum and molybdenum alloy bar, sheet, strip and tubing, made from purchased metal or scrap	<b>325130</b>	mordant dyes, manufacturing
<b>212299</b>	molybdenum ore mining	<b>325610</b>	mordants, manufacturing
<b>331490</b>	molybdenum rolling, drawing or extruding, from purchased metal or scrap	<b>325410</b>	morphine and derivatives (i.e., basic chemicals), manufacturing
<b>331110</b>	molybdenum silicon ferro-alloys, manufacturing	<b>212323</b>	mortar sands, mining
<b>813110</b>	monasteries (except schools)	<b>327120</b>	mortars, clay refractory, manufacturing
<b>212299</b>	monazite mining	<b>332999</b>	mortars, manufacturing
<b>316990</b>	money belts, any material, made from purchased fabric	<b>327120</b>	mortars, nonclay refractory, manufacturing
<b>332999</b>	money or bank chests, metal, manufacturing	<b>522310</b>	mortgage and loan brokerages
<b>522390</b>	money order issuance services	<b>522310</b>	mortgage and loan brokers' or agents' offices
<b>316990</b>	money pouches, personal (except metal), manufacturing	<b>522299</b>	mortgage banking (i.e., non-depository mortgage lending)
<b>541990</b>	monitoring the treatment of laboratory animals	<b>526913</b>	mortgage funds
<b>334512</b>	monochrometers, laboratory type, manufacturing	<b>524129</b>	mortgage insurance or guaranty
<b>325190</b>	monohydric alcohol, manufacturing	<b>522299</b>	mortgage investment companies
<b>334410</b>	monolithic integrated circuits (solid-state), manufacturing	<b>526989</b>	mortgage investment funds (except REITs)
<b>325190</b>	monomethylparaminophenol sulfate, manufacturing	<b>526989</b>	mortgage REITs (except owning or operating property)
<b>237990</b>	monorail construction	<b>526989</b>	mortgage trust funds
<b>333920</b>	monorail systems (except passenger), manufacturing	<b>523910</b>	mortgages, buying and selling (rediscounting)
<b>485110</b>	monorail transport, urban	<b>812210</b>	morticians or undertakers
<b>487110</b>	monorails, scenic and sightseeing	<b>333245</b>	mortisers, woodworking, manufacturing
<b>325190</b>	monosodium glutamate, manufacturing	<b>812210</b>	mortuaries
<b>212316</b>	monumental and ornamental stone, marble, rough, mining	<b>327120</b>	mosaic tile, ceramic, manufacturing
<b>236220</b>	monuments (i.e., buildings), construction	<b>238340</b>	mosaic work, contractors
<b>417930</b>	monuments and grave markers merchant wholesalers	<b>813110</b>	mosques, religious
<b>327990</b>	monuments and tombstones, cut stone (except finishing or lettering to order only), manufacturing	<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>912910</b>	motor carrier board, provincial administration
<b>512110</b>	motion picture and video production	<b>485210</b>	motor coach operation, interurban and rural
<b>512190</b>	motion picture booking agencies	<b>415120</b>	motor coaches merchant wholesalers
<b>417920</b>	motion picture cameras, equipment and supplies merchant wholesalers	<b>335315</b>	motor control accessories (including overload relays), manufacturing
<b>561310</b>	motion picture casting bureau	<b>335315</b>	motor controls, electric, manufacturing
<b>541690</b>	motion picture consulting services	<b>721112</b>	motor court
<b>711512</b>	motion picture directors, independent	<b>336310</b>	motor cycle pistons and piston rings, manufacturing
<b>512120</b>	motion picture distribution, without any production	<b>484122</b>	motor freight carrier, general, long distance, less than-truckload
<b>532490</b>	motion picture equipment rental	<b>484121</b>	motor freight carrier, general, long distance, truckload
<b>512130</b>	motion picture exhibitors for airlines	<b>335312</b>	motor generator sets (except automotive and turbogenerators), manufacturing
<b>512130</b>	motion picture exhibitors	<b>532120</b>	motor home rental
<b>519212</b>	motion picture film libraries, archives	<b>336215</b>	motor home, travel trailer and camper manufacturing
<b>512120</b>	motion picture film libraries, commercial distribution	<b>415190</b>	motor homes merchant wholesalers
<b>512190</b>	motion picture film library, stock footage	<b>336215</b>	motor homes, self-contained, assembling on purchased chassis
<b>532280</b>	motion picture film or tape rental to the general public	<b>336120</b>	motor homes, self-contained, mounted on heavy truck chassis of own manufacture
<b>493190</b>	motion picture film shipping and storage	<b>336110</b>	motor homes, self-contained, mounted on light duty truck chassis of own manufacture
<b>325999</b>	motion picture film, manufacturing	<b>721112</b>	motor hotel
<b>512190</b>	motion picture film, television tape and video processing, editing, titling and sub-titling	<b>335312</b>	motor housings, manufacturing
<b>512190</b>	motion picture laboratories	<b>326290</b>	motor mounting rings, rubber, manufacturing
<b>512190</b>	motion picture or video titling or sub-titling	<b>324190</b>	motor oil, hydraulic brake fluids and transmission fluids made from refined petroleum
<b>711512</b>	motion picture producers, independent	<b>325999</b>	motor oils, synthetic, manufacturing
<b>512110</b>	motion picture production and distribution	<b>811310</b>	motor repair, electric
<b>512190</b>	motion picture production special effects, post-production	<b>415190</b>	motor scooters merchant wholesalers
<b>333310</b>	motion picture projectors and cameras, manufacturing	<b>336990</b>	motor scooters, mopeds and motorcycles, manufacturing
<b>417920</b>	motion picture studio and theatre equipment merchant wholesalers	<b>441220</b>	motor scooters, retail
<b>417920</b>	motion picture studio equipment and supplies (production, development and duplication) merchant wholesalers	<b>335315</b>	motor starters, contactors and controllers, industrial, manufacturing
<b>512110</b>	motion picture studios, producing motion pictures and videos	<b>912910</b>	motor transport board, provincial administration
<b>512130</b>	motion picture theatres, drive-ins	<b>561590</b>	motor travel clubs
<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>333990</b>	motor truck scales, manufacturing	<b>811121</b>	motor vehicle painting and body repair
<b>488410</b>	motor vehicle (automotive) towing and recovery	<b>325510</b>	motor vehicle paints, manufacturing
<b>811111</b>	motor vehicle (except motorcycle), general repair service	<b>419110</b>	motor vehicle parts and accessories, new, business-to-business (B2B) electronic markets, wholesale
<b>336390</b>	motor vehicle air conditioning compressors, manufacturing	<b>326193</b>	motor vehicle plastic parts (e.g., bumper components, lenses, mudguards), manufacturing
<b>441330</b>	motor vehicle batteries, retail	<b>415290</b>	motor vehicle refrigeration units merchant wholesalers
<b>415190</b>	motor vehicle campers merchant wholesalers	<b>912910</b>	motor vehicle registration services, provincial
<b>441110</b>	motor vehicle dealers, new and used cars-retail	<b>531120</b>	motor vehicle repair space, rental
<b>811199</b>	motor vehicle emissions testing, without repairs	<b>336360</b>	motor vehicle seats, manufacturing
<b>336310</b>	motor vehicle engine pistons, piston rings, intake and exhaust valves, manufacturing	<b>336360</b>	motor vehicle seats, metal framed, manufacturing
<b>811113</b>	motor vehicle exhaust system replacement, repair and installation services	<b>811113</b>	motor vehicle suspension shops
<b>415290</b>	motor vehicle filters (i.e., air, oil) merchant wholesalers	<b>326210</b>	motor vehicle tires, manufacturing
<b>238299</b>	motor vehicle garage and service station mechanical equipment (e.g., hoists, lifts), installation	<b>336350</b>	motor vehicle transmission and power train parts manufacturing
<b>332510</b>	motor vehicle hardware, metal, manufacturing	<b>336360</b>	motor vehicle trimmings, fabric, manufacturing
<b>326220</b>	motor vehicle hoses and belts rubber, manufacturing	<b>415290</b>	motor vehicle voltage regulators merchant wholesalers
<b>326220</b>	motor vehicle hoses, plastics, manufacturing	<b>419120</b>	motor vehicles (except automobiles, trucks and buses), wholesale agents and brokers
<b>334512</b>	motor vehicle instruments (e.g., fuel level gauges, oil pressure, speedometers, tachometers, water temperature), manufacturing	<b>811490</b>	motor, outboard or inboard, repair and maintenance
<b>336360</b>	motor vehicle interior systems (e.g., headliners, panels, seats, trim), manufacturing	<b>441220</b>	motorboat dealers, retail
<b>561990</b>	motor vehicle licences, issuer, private franchise	<b>336612</b>	motorboats including fibreglass, inboard or outboard, manufacturing
<b>912910</b>	motor vehicle license bureau, provincial government	<b>419120</b>	motorcycle agents and brokers
<b>912910</b>	motor vehicle licensing and inspection offices, provincial	<b>419110</b>	motorcycle and parts, business-to-business (B2B) electronic markets, wholesale
<b>336370</b>	motor vehicle metal stamping	<b>441220</b>	motorcycle dealer, also retailing parts and accessories
<b>336370</b>	motor vehicle or automotive metal stampings body parts (e.g., fenders, hub caps, roofs, trims, mouldings, bumpers), manufacturing	<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>441340</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>325520</b>	mucilage adhesives, manufacturing
<b>415190</b>	motorcycles merchant wholesalers	<b>238110</b>	mud-jacking contractors
<b>336990</b>	motorcycles, manufacturing	<b>722512</b>	muffins produced and sold at location
<b>415190</b>	motorized professional go-carts merchant wholesalers	<b>722512</b>	muffins, coffee shop, pastries
<b>335312</b>	motors, electric (except starting motors), manufacturing	<b>811113</b>	muffler (automotive) replacement shop, sale and installation
<b>335312</b>	motors, railway and vehicle, electric, ac and dc, manufacturing	<b>336390</b>	mufflers and resonators, automotive, truck and bus, manufacturing
<b>336320</b>	motors, starter, for internal combustion engines, manufacturing	<b>315120</b>	mufflers, made in knitting mills
<b>322299</b>	moulded pulp products (e.g., egg cartons, food containers, food trays), manufacturing	<b>315990</b>	mufflers, men's and boys', made from purchased fabric
<b>322299</b>	moulded sanitary pulp products (e.g., cups, dishes, trays), manufacturing	<b>315990</b>	mufflers, women's and girls', made from purchased fabric
<b>238350</b>	moulding or trim, wood or plastic, installation	<b>333110</b>	mulchers, lawn and garden type, manufacturing
<b>212323</b>	moulding sand mining	<b>411110</b>	mules merchant wholesalers
<b>321919</b>	mouldings, wood and covered wood, manufacturing	<b>517310</b>	multichannel multipoint distribution services (MMDS), facilities-based
<b>333511</b>	moulds for forming materials (e.g., plastics, rubber, glass), manufacturing	<b>236110</b>	multifamily building construction, by general contractors
<b>333511</b>	moulds for metal casting (except steel ingots), manufacturing	<b>524210</b>	multi-line insurance sales
<b>333511</b>	moulds for plastics and rubber working machinery, manufacturing	<b>334610</b>	multimedia products, pre-recorded, mass-reproducing
<b>711215</b>	mountain bike free riders	<b>334512</b>	multimeters, manufacturing
<b>332510</b>	mounting hardware for TV's, security cameras and monitors, manufacturing	<b>334210</b>	multiplex equipment, telephone, manufacturing
<b>561910</b>	mounting merchandise on cards	<b>517310</b>	multipoint distribution systems (MDS), facilities-based
<b>339910</b>	mountings, gold and silver (e.g., pens, leather goods, umbrellas), manufacturing	<b>624190</b>	multiservice centres, neighbourhood
<b>314990</b>	mouse pads (textile material laminated to a foam backing), manufacturing	<b>322220</b>	multiwall shipping sacks, made from purchased uncoated paper
<b>339990</b>	mouthpieces, pipe (except rubber), manufacturing	<b>912910</b>	municipal affairs, provincial government
<b>325620</b>	mouthwashes (except medicinal), manufacturing	<b>913910</b>	municipal board/council
<b>325410</b>	mouthwashes, medicated, manufacturing	<b>331511</b>	municipal castings (manhole covers, sewer gratings), iron, manufacturing
<b>334512</b>	movements, watch or clock, manufacturing	<b>913110</b>	municipal courts of law
<b>532280</b>	movie rental (video)	<b>913140</b>	municipal fire-fighting services
<b>532280</b>	moving supplies and equipment, rental	<b>913910</b>	municipal health programs administration
<b>484210</b>	moving used goods, office or institutional	<b>913130</b>	municipal police services
<b>561730</b>	mowing services, highway and road	<b>221310</b>	municipal water system operation
<b>334310</b>	mp3 players, manufacturing	<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	<b>339990</b>	musical instruments (except toy), manufacturing
<b>111411</b>	mushroom growing	<b>339990</b>	musical instruments accessories (e.g., reeds, mouthpieces, stands, synthesizers), manufacturing
<b>111411</b>	mushroom spawn farming	<b>459140</b>	musical instruments and supplies (e.g., drums, guitars, organs, pianos, sheet music, amplifying equipment), retail
<b>519212</b>	music archives	<b>414470</b>	musical instruments, accessories and supplies merchant wholesalers
<b>711512</b>	music arrangers, independent	<b>711511</b>	musical instruments, artisanal production
<b>512230</b>	music books (i.e., bound sheet music), publishers or publishing	<b>339930</b>	musical instruments, toy, manufacturing
<b>323119</b>	music books, printing and binding without publishing	<b>459510</b>	musical instruments, used or second-hand, retail
<b>323119</b>	music books, printing without publishing	<b>512230</b>	musical performance rights, publishing and licensing of
<b>414440</b>	music cassettes, tapes and compact disc (CD's) merchant wholesalers	<b>711112</b>	musical theatre and opera companies
<b>512230</b>	music copyright buying and licensing	<b>711130</b>	musicians, independent
<b>512230</b>	music copyright, authorizing use	<b>313210</b>	muslin fabrics, broad-woven, weaving
<b>449214</b>	music downloading websites	<b>111120</b>	mustard seed farming
<b>711311</b>	music festival promoters, with facilities	<b>413160</b>	mutton (except frozen packaged) merchant wholesalers
<b>711322</b>	music festival promoters, without facilities	<b>522291</b>	mutual benefit associations (loan association)
<b>711130</b>	music productions, live (except musical theatre)	<b>523120</b>	mutual fund agencies (i.e., brokerages)
<b>512230</b>	music publishers or publishing	<b>523120</b>	mutual fund agents (i.e., brokers), offices
<b>512230</b>	music publishing or publishers exclusively on Internet	<b>523920</b>	mutual fund management companies
<b>459140</b>	music retailer	<b>325190</b>	myrobalans extract, manufacturing
<b>611610</b>	music school	<b>N</b>	
<b>512240</b>	music studio recording services	<b>333519</b>	nail heading machines, manufacturing
<b>611610</b>	music teachers, own account	<b>325620</b>	nail polish removers, manufacturing
<b>711512</b>	music video disc jockey	<b>325620</b>	nail polishes, manufacturing
<b>512110</b>	music video production	<b>321215</b>	nailed-laminated lumber beams, manufacturing
<b>512110</b>	music video, production with distribution	<b>331222</b>	nails and mesh, iron or steel, made in wire drawing plants
<b>512230</b>	music, publishing and printing combined	<b>332619</b>	nails, brads and staples, made from purchased wire
<b>323119</b>	music, sheet, printing without publishing	<b>331490</b>	nails, made in non-ferrous (except aluminum, copper) wire drawing plants
<b>711130</b>	musical artists, independent	<b>332999</b>	name plate blanks, metal, manufacturing
<b>339990</b>	musical boxes or chests, manufacturing	<b>814110</b>	nanny housekeeper
<b>711130</b>	musical groups	<b>541710</b>	nanobiotechnologies research and experimental development laboratories
<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>414470</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>325999</b>	napalm, manufacturing	<b>313110</b>	natural fibre (e.g., hemp, linen, ramie) thread, manufacturing
<b>325190</b>	naphtha, made by distillation of coal tar	<b>211110</b>	natural gas absorption plant
<b>324110</b>	naphtha, made in petroleum refineries	<b>211110</b>	natural gas cleaning and preparation plants
<b>325190</b>	naphthalene sulfonic acid, manufacturing	<b>221210</b>	natural gas distribution
<b>325190</b>	naphthalene, made by distillation of coal tar	<b>417220</b>	natural gas field production equipment merchant wholesalers
<b>325110</b>	naphthalene, made from refined petroleum or natural gas liquids	<b>412110</b>	natural gas liquids merchant wholesalers
<b>324110</b>	naphthalene, made in petroleum refineries	<b>211110</b>	natural gas liquids recovering and mining
<b>325190</b>	naphthenic acid soaps, manufacturing	<b>237120</b>	natural gas pipelines, construction
<b>325190</b>	naphthenic acids, made from refined petroleum or natural gas	<b>238220</b>	natural gas piping, installation
<b>324110</b>	naphthenic acids, made in petroleum refineries	<b>237120</b>	natural gas processing plant, construction
<b>325190</b>	naphthol, alpha and beta, manufacturing	<b>211110</b>	natural gas production
<b>325190</b>	naphtholsulfonic acids, manufacturing	<b>211110</b>	natural gas pumping, mining
<b>812330</b>	napkin, laundered, supply service, on contract basis	<b>493190</b>	natural gas storage
<b>333248</b>	napping machinery, textile, manufacturing	<b>211110</b>	natural gas washing and scrubbing, mining
<b>313310</b>	napping textile fabrics, for the trade	<b>211110</b>	natural gasoline production
<b>211110</b>	naptha content from natural gas, recovery of	<b>313220</b>	natural hard fibre fabrics (e.g., flax, jute, hemp, ramie), narrow woven, weaving
<b>414510</b>	narcotic medicines merchant wholesalers	<b>313210</b>	natural hard fibre fabrics (e.g., linen, jute, hemp, ramie), broad-woven, weaving
<b>414130</b>	narrow fabrics merchant wholesalers	<b>313110</b>	natural hard fibre yarns (e.g., flax, hemp, jute, ramie, paper), made from purchased fibre
<b>313310</b>	narrow fabrics, dyeing and finishing of purchased	<b>712115</b>	natural history museums
<b>313310</b>	narrow fabrics, dyeing and finishing, for the trade	<b>911910</b>	natural resource conservation programs, federal government
<b>911910</b>	national aeronautics and space administration	<b>813310</b>	natural resource preservation organizations
<b>912910</b>	national assembly, provincial government	<b>212323</b>	natural sand, other than metal-bearing, manufacturing
<b>911240</b>	national credit union administration	<b>712115</b>	natural science museums
<b>522321</b>	national office supervising credit unions (similar to oversight of banks by central bank)	<b>211110</b>	natural sour gas processing, mining
<b>712190</b>	national parks	<b>712190</b>	natural wonders, tourist attractions
<b>911910</b>	national science foundation	<b>312110</b>	naturally carbonated bottled water
<b>311420</b>	nationality specialty foods, canning	<b>312110</b>	naturally carbonated water, purifying and bottling
<b>311410</b>	nationality specialty foods, frozen, manufacturing	<b>712190</b>	nature centres
<b>327310</b>	natural (i.e., calcined earth) cement, manufacturing	<b>712190</b>	nature parks
<b>212398</b>	natural abrasives (except sand) mining	<b>712190</b>	nature reserves
<b>211110</b>	natural butane, ethane, isobutane and propane production	<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>339950</b>	neon signs, manufacturing
<b>334511</b>	nautical instruments, manufacturing	<b>325120</b>	neon, manufacturing
<b>911110</b>	naval base	<b>325210</b>	neoprene, manufacturing
<b>336611</b>	naval ships or submarines, building	<b>212326</b>	nepheline syenite mining
<b>611510</b>	navigation and fisheries school	<b>212326</b>	nepheline syenite quarrying
<b>334511</b>	navigational instruments (except electronic), manufacturing	<b>334512</b>	nephelometers (except meteorological), manufacturing
<b>334511</b>	navigational instruments, electronic, manufacturing	<b>334512</b>	nephoscopes, manufacturing
<b>334511</b>	navigational instruments, manufacturing	<b>333248</b>	net and lace making machinery, manufacturing
<b>315120</b>	neckties, made in knitting mills	<b>414130</b>	net goods merchant wholesalers
<b>315990</b>	neckties, men's and boys', made from purchased fabric	<b>313210</b>	nets and nettings, broad-woven, weaving
<b>315990</b>	neckties, women's, misses' and juniors', made from purchased fabric	<b>313240</b>	netting made on a lace or net machine
<b>315210</b>	neckwear, cut and sewn from materials owned by others	<b>313240</b>	netting, made in warp knitting mills
<b>315990</b>	neckwear, made from purchased fabric	<b>326198</b>	netting, plastics, manufacturing
<b>315120</b>	neckwear, made in knitting mills	<b>332619</b>	netting, woven wire, made from purchased wire
<b>458115</b>	neckwear, men's and boys', retail	<b>541514</b>	network systems integration, computer
<b>315990</b>	neckwear, women's, misses' and juniors', made from purchased fabric	<b>622310</b>	neurological hospitals
<b>458115</b>	neckwear, women's, retail	<b>621110</b>	neurologists' offices
<b>313230</b>	needle loomed felts, manufacturing	<b>312140</b>	neutral spirits, beverage (except fruit), manufacturing
<b>339990</b>	needles and pins, manufacturing	<b>312130</b>	neutral spirits, beverage, fruit, manufacturing
<b>333248</b>	needles for knitting machinery, manufacturing	<b>334512</b>	neutron activation analysis instruments, manufacturing
<b>339990</b>	needles, hand knitting, manufacturing	<b>419120</b>	new and rebuilt auto parts, wholesale agents and brokers
<b>334410</b>	needles, phonograph and stylus, manufacturing	<b>417230</b>	new and reconditioned barrels and drums merchant wholesalers
<b>314990</b>	needlework art, done on clothing owned by others	<b>415110</b>	new and used automobiles (cars) merchant wholesalers
<b>459130</b>	needlework, retail	<b>414220</b>	new and used electrical household appliances merchant wholesalers
<b>315120</b>	negligees or slips, made in knitting mills	<b>415190</b>	new and used trailers for trucks merchant wholesalers
<b>315250</b>	negligees, girls', cut and sewn from purchased fabric	<b>415290</b>	new automotive accessories merchant wholesalers
<b>315250</b>	negligees, women's and misses', cut and sewn from purchased fabric	<b>415290</b>	new automotive air-conditioners merchant wholesalers
<b>624190</b>	neighbourhood centres	<b>415290</b>	new automotive air-conditioners merchant wholesalers
<b>813310</b>	neighbourhood development advocacy groups	<b>415290</b>	new automotive batteries merchant wholesalers
<b>624210</b>	neighbourhood meal and soup kitchen services	<b>415290</b>	new automotive engine electrical equipment merchant wholesalers
<b>722410</b>	neighbourhood pub	<b>415290</b>	new automotive engines merchant wholesalers
<b>417920</b>	neon signs merchant wholesalers		

<b>415290</b>	new automotive parts merchant wholesalers	<b>323119</b>	newsletters, printing without publishing
<b>415290</b>	new automotive stampings merchant wholesalers	<b>513120</b>	newsletters, publishing and printing combined
<b>415290</b>	new automotive supplies merchant wholesalers	<b>541840</b>	newspaper advertising representatives, independent
<b>459113</b>	new bicycles combined with repair, repair as primary source of receipts, retail	<b>541840</b>	newspaper advertising representatives, offices of
<b>458320</b>	new luggage and leather goods, retail and repair	<b>459210</b>	newspaper and magazine stands or stores, retail
<b>415290</b>	new motor vehicle parts and accessories merchant wholesalers	<b>513110</b>	newspaper branch offices, editorial and advertising
<b>415290</b>	new motor vehicle radios and tape decks merchant wholesalers	<b>711513</b>	newspaper columnists, independent
<b>415290</b>	new motor vehicle sound systems merchant wholesalers	<b>459210</b>	newspaper distributor, retail
<b>415290</b>	new motorcycle parts merchant wholesalers	<b>516219</b>	newspaper feature syndicate
<b>459140</b>	new musical instruments combined with repair, repair as primary source of receipts, retail	<b>333248</b>	newspaper inserting equipment, manufacturing
<b>417110</b>	new or used farm implements merchant wholesalers	<b>513110</b>	newspaper publishing and commercial printing combined
<b>417110</b>	new or used farm machinery merchant wholesalers	<b>513110</b>	newspaper publishing and job printing combined
<b>417110</b>	new or used tractors (farm) merchant wholesalers	<b>414420</b>	newspapers merchant wholesalers
<b>541619</b>	new product development and other marketing consulting services	<b>459210</b>	newspapers, home delivery
<b>459119</b>	new sporting goods and equipment (except golf, ski, and cycling), retail	<b>513110</b>	newspapers, publishing and printing
<b>415290</b>	new trucks parts merchant wholesalers	<b>513110</b>	newspapers, publishing exclusively on Internet
<b>415290</b>	new wheels, motor vehicle merchant wholesalers	<b>513110</b>	newspapers, publishing
<b>516219</b>	news agencies	<b>418220</b>	newsprint merchant wholesalers
<b>414420</b>	news agents merchant wholesalers	<b>322122</b>	newsprint mills
<b>519290</b>	news and press clipping service	<b>322122</b>	newsprint stock, manufacturing
<b>711513</b>	news correspondents, independent	<b>419120</b>	newsprint, wholesale agents and brokers
<b>459210</b>	news dealers, retail	<b>339940</b>	nibs (i.e., pen points), manufacturing
<b>516219</b>	news feature syndicates	<b>331523</b>	nickel alloy die-castings, unfinished, manufacturing
<b>516219</b>	news picture gathering and distributing service	<b>325189</b>	nickel ammonium sulphate, manufacturing
<b>516219</b>	news reporting service	<b>331490</b>	nickel and nickel alloy bar, sheet, strip and tubing, made from purchased metal or scrap
<b>516219</b>	news syndicates	<b>416210</b>	nickel and nickel alloy primary forms and basic shapes merchant wholesalers
<b>516219</b>	news ticker service	<b>335910</b>	nickel cadmium storage batteries, manufacturing
<b>513120</b>	newsletters publishing	<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>325920</b>	nitroglycerin explosive materials, manufacturing
<b>212232</b>	nickel ore dressing, beneficiating, milling and mining	<b>325190</b>	nitrophenol, manufacturing
<b>331490</b>	nickel rolling, drawing and extruding, purchased metal or scrap	<b>325190</b>	nitrosated hydrocarbon derivatives, manufacturing
<b>331410</b>	nickel smelting and primary refining	<b>325130</b>	nitroso dyes, manufacturing
<b>325189</b>	nickel sulphate, manufacturing	<b>325190</b>	nitrous ether, manufacturing
<b>331490</b>	nickel, recovering from scrap and/or alloying purchased metals	<b>325120</b>	nitrous oxide, manufacturing
<b>212232</b>	nickel-copper concentrates	<b>311830</b>	nixtamal milling
<b>212232</b>	nickel-copper ore mining	<b>325410</b>	n-methylpiperazine, manufacturing
<b>325320</b>	nicotine insecticides, manufacturing	<b>313310</b>	noils, wool and similar animal fibre, manufacturing
<b>713999</b>	nightclubs or discotheques, not serving alcoholic beverages	<b>111330</b>	non citrus fruit farming
<b>722410</b>	nightclubs	<b>541380</b>	non destructive testing services
<b>315250</b>	nightgowns, girls', cut and sewn from purchased fabric	<b>562110</b>	non hazardous recyclable material, collection
<b>315250</b>	nightgowns, infants', cut and sewn from purchased fabric	<b>312120</b>	non-alcoholic beer (e.g., near beer), brewing
<b>315250</b>	nightgowns, women's and misses', cut and sewn from purchased fabric	<b>419120</b>	non-alcoholic beverages, wholesale agents and brokers
<b>315250</b>	nightshirts, men's and boys', cut and sewn from purchased fabric	<b>311919</b>	non-baked snack foods (e.g., corn chips, tortilla chips, pretzels), manufacturing
<b>315120</b>	nightwear, made in knitting mills	<b>325220</b>	non-cellulosic fibres and filaments, manufacturing
<b>331410</b>	niobium smelting and primary refining	<b>325220</b>	non-cellulosic filament yarn, manufacturing
<b>326290</b>	nipples and teething rings, rubber, manufacturing	<b>325220</b>	non-cellulosic staple fibres and filaments, manufacturing
<b>332999</b>	nipples, metal, made from purchased pipe	<b>111330</b>	non-citrus fruit and tree nut farming
<b>325190</b>	nitrated hydrocarbon derivatives, manufacturing	<b>111330</b>	non-citrus fruits (e.g., apricot, nectarine, peach), orchards and farms
<b>325313</b>	nitric acid, manufacturing	<b>327120</b>	nonclay refractories (e.g., block, brick, mortar, tile), manufacturing
<b>325210</b>	nitrile rubber, manufacturing	<b>712111</b>	non-commercial art museums and galleries
<b>325210</b>	nitrile-butadiene rubber, manufacturing	<b>311225</b>	non-dairy butter made from purchased oils
<b>325210</b>	nitrile-chloroprene rubber, manufacturing	<b>311515</b>	non-dairy creamers, dry, manufacturing
<b>325190</b>	nitroaniline, manufacturing	<b>311511</b>	non-dairy creamers, liquid, manufacturing
<b>325190</b>	nitrobenzene, manufacturing	<b>311515</b>	non-dairy drinks (i.e., soy and almond), manufacturing
<b>325210</b>	nitrocellulose (i.e., pyroxylin) resins, manufacturing	<b>523990</b>	nondeposit trust companies
<b>325220</b>	nitrocellulose fibres, manufacturing	<b>418410</b>	non-edible gelatin merchant wholesalers
<b>325120</b>	nitrogen, manufacturing	<b>416120</b>	non-electric furnaces, stoves and heaters merchant wholesalers
<b>325313</b>	nitrogenous fertilizer materials, manufacturing	<b>416120</b>	non-electric heating and cooking equipment merchant wholesalers
<b>325314</b>	nitrogenous, phosphatic or potassic fertilizers, made by mixing purchased materials		

<b>416120</b>	non-electric heating boilers merchant wholesalers	<b>419120</b>	non-ferrous metal ores and concentrates, agents and brokers
<b>416120</b>	non-electric heating radiators merchant wholesalers	<b>416210</b>	non-ferrous metal plates merchant wholesalers
<b>333416</b>	non-electric household forced air furnaces, manufacturing	<b>416210</b>	non-ferrous metal primary forms and basic shapes merchant wholesalers
<b>333416</b>	non-electric permanent mount room space heaters, manufacturing	<b>416210</b>	non-ferrous metal rods merchant wholesalers
<b>414520</b>	non-electric razors and blades merchant wholesalers	<b>418110</b>	non-ferrous metal scrap merchant wholesalers
<b>416120</b>	non-electric space and water heating stoves merchant wholesalers	<b>416210</b>	non-ferrous metal sheet merchant wholesalers
<b>333416</b>	non-electric swimming pool heaters (i.e., oil, gas or solar), manufacturing	<b>331410</b>	non-ferrous metals (except aluminum), smelting and primary refining
<b>325110</b>	nonene, made from refined petroleum or natural gas liquids	<b>416210</b>	non-ferrous metals ingots merchant wholesalers
<b>517911</b>	non-facilities based Internet service provider (ISP)	<b>416210</b>	non-ferrous metals refinery shapes and secondary forms merchant wholesalers
<b>311515</b>	nonfat dry milk, manufacturing	<b>418510</b>	non-ferrous ores and concentrates merchant wholesalers
<b>332113</b>	non-ferrous (except copper and aluminum) forgings, unfinished, made from purchased non-ferrous metal	<b>513130</b>	non-fiction books, publishers or publishing
<b>331490</b>	non-ferrous alloys (except aluminum, copper), made from purchased metals	<b>513130</b>	non-fiction books, publishing and printing combined
<b>331410</b>	non-ferrous alloys, made in primary smelting and refining mills (except aluminum)	<b>513130</b>	non-fiction, professional or religious books, publishing exclusively on Internet
<b>331410</b>	non-ferrous metal (except aluminum) smelting and refining	<b>533110</b>	non-financial intangible assets leasing
<b>331529</b>	non-ferrous metal (except aluminum, copper) castings (except die-castings), manufacturing	<b>488990</b>	non-government space flight operations centres (except providing space transportation)
<b>331529</b>	non-ferrous metal (except aluminum, copper) foundries (except die-castings)	<b>721213</b>	non-instructional summer camps with overnight stays
<b>331490</b>	non-ferrous metal (except aluminum, copper) powder, paste and flakes, made from purchased metals	<b>624120</b>	non-medical home care for persons with developmental disabilities
<b>331490</b>	non-ferrous metal (except aluminum, copper) shapes, made by rolling, drawing and extruding purchased metal	<b>562920</b>	non-metal waste and scrap recovery facilities
<b>331490</b>	non-ferrous metal (except aluminum, copper), recovering from scrap	<b>339990</b>	nonmetallic mineral gaskets (i.e., asbestos gaskets), grease and oil seals, and packing, manufacturing
<b>419120</b>	non-ferrous metal and metal products, agents and brokers	<b>327990</b>	non-metallic mineral products (e.g., barite, flint, pyrophyllite, talc), processing beyond beneficiating
<b>416210</b>	non-ferrous metal bars merchant wholesalers	<b>327990</b>	non-metallic mineral products (e.g., kaolin, baryum, mica, feldspar), processing beyond beneficiating
<b>418510</b>	non-ferrous metal concentrates and ores merchant wholesalers	<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>316990</b>	novelties (e.g., cigarette lighter covers, key fobs), leather, manufacturing
<b>416120</b>	non-refrigerated drinking fountains merchant wholesalers	<b>332999</b>	novelties and specialties, non-precious metal, manufacturing
<b>321991</b>	non-residential building, manufacturing	<b>332999</b>	novelties and specialties, precious plated metal, manufacturing
<b>531120</b>	non-residential buildings, operators	<b>322299</b>	novelties, paper, manufacturing
<b>326198</b>	non-rigid hull inflatable plastic boats, manufacturing	<b>321999</b>	novelties, wood fibre, manufacturing
<b>326198</b>	non-rigid hull inflatable plastic dinghies, manufacturing	<b>339990</b>	novelty desk sets, manufacturing
<b>326290</b>	non-rigid hull inflatable rubber boats, manufacturing	<b>337126</b>	novelty furniture, metal, manufacturing
<b>326290</b>	non-rigid hull inflatable rubber dinghies, manufacturing	<b>414310</b>	novelty glassware merchant wholesalers
<b>484110</b>	non-specialized freight transportation, local	<b>459420</b>	novelty merchandise, mail order, retail
<b>524139</b>	non-specialized reinsurance carriers	<b>459420</b>	novelty merchandise, retail
<b>315250</b>	non-tailored coats and jackets, men's and boys' (e.g., ski suits, windbreakers), manufacturing	<b>326198</b>	nozzles, aerosol spray, plastics, manufacturing
<b>526112</b>	non-trusted pension fund	<b>332910</b>	nozzles, fire fighting, manufacturing
<b>113210</b>	nonwood forest products gathering	<b>332910</b>	nozzles, lawn hose, manufacturing
<b>313230</b>	nonwoven fabric tapes, manufacturing	<b>325210</b>	n-type rubber, manufacturing
<b>313230</b>	nonwoven fabrics, manufacturing	<b>332910</b>	nuclear application valves, manufacturing
<b>313230</b>	nonwoven felts (e.g., hair, jute, pressed, punched, wool), manufacturing	<b>332410</b>	nuclear bundles and control rods, made from purchased fuel
<b>311990</b>	noodle mixes, made from purchased dried ingredients (e.g., pad thai noodle mix)	<b>221113</b>	nuclear electric power generation
<b>311420</b>	noodle mixes, made in dehydration plants	<b>541690</b>	nuclear energy consulting services
<b>339940</b>	notarial seals, metal, engraved, manufacturing	<b>325189</b>	nuclear fuel scrap reprocessing
<b>541190</b>	notaries public, private practice (outside Québec)	<b>325189</b>	nuclear fuels, inorganic, manufacturing
<b>541120</b>	notary services (Québec)	<b>334512</b>	nuclear instrument modules, manufacturing
<b>523990</b>	note brokers, oil and gas lease brokers and stock transfer agents	<b>325410</b>	nuclear medicine radioactive isotopes, manufacturing
<b>322230</b>	notebooks (including mechanically bound by wire or plastic), made from purchased paper	<b>237130</b>	nuclear power plants, construction
<b>322121</b>	notebooks, made in paper mills	<b>334512</b>	nuclear radiation detection instruments, manufacturing
<b>459410</b>	notepaper and notebooks, retail	<b>237130</b>	nuclear reactor containment structure construction, general contractors
<b>459130</b>	notions and piece goods, retail	<b>332410</b>	nuclear reactor control rod drive mechanisms, manufacturing
<b>414130</b>	notions merchant wholesalers	<b>332410</b>	nuclear reactor steam supply systems, manufacturing
<b>459130</b>	notions, sewing thread and needles, retail	<b>332410</b>	nuclear reactors, manufacturing
<b>419120</b>	notions, wholesale agents and brokers	<b>541710</b>	nuclear research reactors, operation of
		<b>332319</b>	nuclear shielding, fabricated metal plate, manufacturing
		<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>332999</b>	nut crackers and pickers, metal, manufacturing
<b>713999</b>	nudist camps without accommodation	<b>331110</b>	nut rods, iron or steel, made in steel mills
<b>721213</b>	nudist camps	<b>331221</b>	nut rods, made from purchased iron or steel
<b>339940</b>	numbering machines, hand, manufacturing	<b>333110</b>	nut shellers, farm type, manufacturing
<b>339940</b>	numbering stamps, with rubber type, hand, manufacturing	<b>445292</b>	nut shops, retail
<b>333519</b>	numerically controlled metal cutting machine tools, manufacturing	<b>325410</b>	nutraceuticals, botanical based, manufacturing
<b>459999</b>	numismatic supplies, retail	<b>621390</b>	nutritionists, offices of
<b>459999</b>	numismatist shops, retail	<b>413190</b>	nuts or seeds (e.g., canned, roasted, salted) merchant wholesalers
<b>334290</b>	nurse call systems, manufacturing	<b>311352</b>	nuts, chocolate-covered, made from purchased chocolate
<b>444240</b>	nursery and garden centres selling primarily to other businesses but also selling to household consumers	<b>311340</b>	nuts, covered (except chocolate covered), manufacturing
<b>111421</b>	nursery farm	<b>311911</b>	nuts, kernels and seeds, roasting and processing
<b>337126</b>	nursery furniture, metal, manufacturing	<b>332720</b>	nuts, metal, manufacturing
<b>337123</b>	nursery furniture, wood, manufacturing	<b>313210</b>	nylon fabrics, broad-woven, weaving
<b>624410</b>	nursery or playschool	<b>325220</b>	nylon fibres and filaments, manufacturing
<b>411130</b>	nursery stock and plant merchant wholesalers	<b>325210</b>	nylon resins, manufacturing
<b>419110</b>	nursery stock and plants, business-to-business (B2B) electronic markets, wholesale	<b>315120</b>	nylons, sheer, women's, misses' and girls' full-length and knee-length, knitting
<b>111421</b>	nursery stock growing		
<b>411130</b>	nursery stock merchant wholesalers	<b>O</b>	
<b>444240</b>	nursery stock, seeds and bulbs, retail	<b>325190</b>	oak extract, manufacturing
<b>611510</b>	nurses' aides schools	<b>321999</b>	oars, wood, manufacturing
<b>813920</b>	nurses' associations	<b>111190</b>	oat farming, field and seed production
<b>611510</b>	nurses' schools, practical	<b>411120</b>	oats merchant wholesalers
<b>315250</b>	nurses' uniforms, women's and misses', cut and sewn from purchased fabric	<b>812910</b>	obedience training services, pet
<b>621390</b>	nurses, practical, private practice	<b>459510</b>	objects of art, antique, retail
<b>621390</b>	nurses, registered and practical, offices of (except home health care services)	<b>713999</b>	observation towers, operation of
<b>621390</b>	nursing aide, nursing services, private practice	<b>541710</b>	observatories, astronomical
<b>611510</b>	nursing assistants' school	<b>622310</b>	obstetrical hospital
<b>621390</b>	nursing care, registered nurse, private practice	<b>621110</b>	obstetricians' offices
<b>623310</b>	nursing homes for the aged	<b>315120</b>	occupational clothing, made in knitting mills
<b>623110</b>	nursing homes	<b>315250</b>	occupational clothing, women's, misses' and girls', cut and sewn from purchased fabric
<b>611210</b>	nursing schools	<b>541690</b>	occupational health and safety consulting services
<b>621390</b>	nursing services, registered nurse, private		
<b>622310</b>	nursing stations		



<b>541690</b>	occupational health and wellbeing consultant	<b>332311</b>	office and factory buildings, prefabricated, metal, manufacturing
<b>911240</b>	occupational safety and health standards services, federal government	<b>531120</b>	office and other commercial building rental and leasing
<b>912150</b>	occupational safety and health standards services, provincial government	<b>414390</b>	office and public building chairs merchant wholesalers
<b>813920</b>	occupational therapists' associations	<b>459410</b>	office and school supplies (except furniture), retail
<b>621340</b>	occupational therapists, offices of	<b>419110</b>	office and store machinery and equipment, business-to-business (B2B) electronic markets, wholesale
<b>483115</b>	ocean shipping, freight	<b>419120</b>	office and store machinery and equipment, wholesale agents and brokers
<b>483115</b>	ocean transportation, passenger	<b>541514</b>	office automation system design services
<b>483115</b>	ocean-borne transportation (freight)	<b>541514</b>	office automation, computer systems integration
<b>483115</b>	ocean-borne transportation (passengers)	<b>236220</b>	office buildings and complexes, construction
<b>541370</b>	oceanic surveying (except geophysical) services	<b>811210</b>	office business machines (e.g., typewriters, duplicating equipment, photocopiers, desk calculators), repair
<b>541360</b>	oceanic surveying, geophysical	<b>811420</b>	office chair reupholstering and upholstery repair
<b>541710</b>	oceanographic research and development laboratories	<b>561722</b>	office cleaning service
<b>212398</b>	ochre mining	<b>445298</b>	office coffee-break service
<b>325130</b>	ochre pigments, manufacturing	<b>459410</b>	office equipment retailers selling primarily to other businesses
<b>621110</b>	oculists' offices	<b>337215</b>	office fixtures (except metal and wood), manufacturing
<b>621110</b>	oculists, private practice	<b>337214</b>	office furniture (e.g., benches, chairs, rotating stools, desks, tables), manufacturing (except wood)
<b>334512</b>	odometers, manufacturing	<b>337214</b>	office furniture (except wood), manufacturing
<b>624190</b>	offender rehabilitation agencies	<b>417910</b>	office furniture merchant wholesalers
<b>624190</b>	offender self-help organizations	<b>484210</b>	office furniture moving, used
<b>488519</b>	offering a combination of freight transportation services spanning transportation modes	<b>532420</b>	office furniture rental
<b>722512</b>	offering a variety of food items or offering specialty snacks or non-alcoholic beverages	<b>811420</b>	office furniture repair (without retail sales of new equipment)
<b>611410</b>	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	<b>238390</b>	office furniture, modular systems, installation
<b>611410</b>	offering courses in basic computer skills, word processing, spreadsheets, and desktop publishing	<b>449110</b>	office furniture, retail
<b>488410</b>	offering incidental services, such as tire repair, battery boosting and other emergency road services	<b>337213</b>	office furniture, wood, padded, upholstered, or plain, manufacturing
<b>336990</b>	off-highway tracked vehicles (except construction, armoured military), manufacturing	<b>561320</b>	office help supply service
<b>561110</b>	office administration services	<b>238299</b>	office machinery, installation
<b>531120</b>	office and desk space, rental service		

<b>417910</b>	office machines and equipment (except electronic data processing equipment) merchant wholesalers	<b>311225</b>	oil (e.g., rapeseed (canola), cottonseed, soybean, olive, peanut, linseed, palm-kernel, sunflower), made from purchased oils
<b>561110</b>	office management services	<b>311224</b>	oil (e.g., rapeseed, safflower, flaxseed, coconut, castor, olive, cottonseed, lecithin, soybean), made in crushing mills
<b>541330</b>	office of engineers	<b>325999</b>	oil additive preparations, manufacturing
<b>322230</b>	office paper (e.g., computer printer, photocopy, plain paper), cut sheet, made from purchased paper	<b>415290</b>	oil additives merchant wholesalers
<b>322121</b>	office paper (e.g., computer printer, photocopy, plain paper), made in paper mills	<b>324110</b>	oil additives, made in petroleum refineries
<b>459410</b>	office paper and supplies, retail	<b>211110</b>	oil and gas exploration (except on a contract or fee basis)
<b>561320</b>	office personnel services (personnel suppliers)	<b>213118</b>	oil and gas exploration on a contract or fee basis (except geophysical)
<b>418210</b>	office supplies (except furniture, machines) merchant wholesalers	<b>213118</b>	oil and gas exploration on a contract or fee basis
<b>459410</b>	office supplies retailers selling primarily to other businesses but also selling to household consumers	<b>237120</b>	oil and gas field distribution line construction
<b>322230</b>	office supplies, die-cut, made from purchased paper or paperboard	<b>333130</b>	oil and gas field drilling machinery and equipment (except offshore floating platforms), manufacturing
<b>418210</b>	office supply ink, paste and solvent merchant wholesalers	<b>213118</b>	oil and gas field fire fighting services
<b>414390</b>	office, restaurant and public building merchant wholesalers	<b>416120</b>	oil and gas hot water heaters merchant wholesalers
<b>541212</b>	offices of accountants	<b>811310</b>	oil and gas plant equipment repair
<b>541320</b>	offices of landscape architects	<b>531190</b>	oil and gas rights, leasing (if lessors)
<b>621390</b>	offices of shiatsu therapists	<b>332420</b>	oil and gas storage tanks, heavy gauge metal, manufacturing
<b>912910</b>	official languages office, provincial government	<b>561110</b>	oil and gas well management, on contract
<b>333120</b>	off-road trucks, manufacturing	<b>336611</b>	oil and gas well offshore drilling and production platforms, building
<b>323120</b>	offset plate preparation services	<b>333130</b>	oil and gas well perforating guns, manufacturing
<b>323119</b>	offset printing (except manifold business forms, quick printing, textile fabrics), without publishing	<b>493190</b>	oil and gasoline storage caverns (for hire)
<b>323119</b>	offset printing flexographic (except books, manifold business forms, printing grey goods, quick printing)	<b>416120</b>	oil burners merchant wholesalers
<b>333248</b>	offset printing presses, manufacturing	<b>335315</b>	oil circuit reclosers and sectionalizers (including 25 k.V.), manufacturing
<b>213111</b>	offshore drilling, oil and gas, on contract basis	<b>418410</b>	oil drilling muds merchant wholesalers
<b>114113</b>	offshore or deep sea finfish fishing	<b>532410</b>	oil field equipment rental and leasing
<b>532490</b>	offshore tool rental	<b>541360</b>	oil gas field seismographic surveys
<b>713299</b>	off-track betting parlours	<b>411120</b>	oil kernels merchant wholesalers
<b>334512</b>	ohmmeters, manufacturing	<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>324110</b>	oils (e.g., fuel, lubricating and illuminating), made in petroleum refineries
<b>531190</b>	oil properties, lessors of	<b>325190</b>	oils, made by distillation of coal tar
<b>237120</b>	oil refineries and petrochemical complexes, construction management	<b>325610</b>	oils, soluble (i.e., textile finishing assistants), manufacturing
<b>412110</b>	oil refinery products merchant wholesalers	<b>325410</b>	oils, vegetable and animal, medicinal, uncompounded, manufacturing
<b>417220</b>	oil refining machinery and equipment merchant wholesalers	<b>325190</b>	oils, wood, made by distillation of wood
<b>484229</b>	oil rig hauling (except with rigging), local	<b>111120</b>	oilseed (except soybean) farming field and seed production
<b>484239</b>	oil rig hauling (except with rigging), long distance	<b>111190</b>	oilseed and grain combination farming, field and seed production
<b>213118</b>	oil rig hauling with rigging up and rigging down	<b>411120</b>	oilseed and grain merchant wholesalers
<b>523910</b>	oil royalty dealing (acting as principals)	<b>418310</b>	oilseed cake and meal merchant wholesalers
<b>533110</b>	oil royalty holders	<b>333248</b>	oilseed crushing and extracting machinery, manufacturing
<b>111190</b>	oil seed and grain farming, combination	<b>311224</b>	oilseed crushing mills
<b>562910</b>	oil spill cleanup services	<b>311224</b>	oilseed processing
<b>325999</b>	oil spill sorbents, manufacturing	<b>411120</b>	oilseeds merchant wholesalers
<b>532410</b>	oil well drilling machinery and equipment rental	<b>419110</b>	oilseeds, business-to-business (B2B) electronic markets, wholesale
<b>213118</b>	oil well fire control services	<b>111219</b>	okra farming, field, bedding plant and seed production
<b>213118</b>	oil well logging, on a contract basis	<b>912910</b>	old age pensions board, provincial
<b>417220</b>	oil well machinery and equipment merchant wholesalers	<b>911910</b>	old age security program, federal government
<b>417220</b>	oil well sucker rods merchant wholesalers	<b>623310</b>	old folks home
<b>417220</b>	oil well supply merchant wholesalers	<b>623310</b>	old soldiers' homes
<b>213118</b>	oil well surveying, contract services (except seismographic)	<b>325220</b>	olefin fibres and filaments, manufacturing
<b>311710</b>	oil, fish and marine animal, manufacturing	<b>325110</b>	olefins (alkenes), made from refined petroleum or natural gas liquids
<b>311225</b>	oil, vegetable stearin, made from purchased oils	<b>325190</b>	oleic acid esters, manufacturing
<b>324190</b>	oil-based additives, made from refined petroleum	<b>325189</b>	oleum (i.e., fuming sulphuric acid), manufacturing
<b>325510</b>	oil-based paints or stains, manufacturing	<b>311420</b>	olives, brined, manufacturing
<b>313320</b>	oilcloth, manufacturing	<b>212326</b>	olivine (nongem) mining
<b>561110</b>	oilfield crew supervisor (supervision)	<b>912910</b>	ombudsman's office, provincial government
<b>811210</b>	oilfield instrumentation repair service	<b>334511</b>	omnibearing instrumentation, manufacturing
<b>811310</b>	oilfield machinery (drilling and pumping), maintenance	<b>236110</b>	one-family house construction, general contractors
<b>313320</b>	oiling (i.e., waterproofing) purchased clothing	<b>812922</b>	one-hour photo finishing
<b>313320</b>	oiling (i.e., waterproofing) purchased textile fabrics	<b>111219</b>	onion (e.g., green or scallion, red, Spanish, shallot), farming
<b>488490</b>	oiling and salting roads for dust control		
<b>325999</b>	oils (e.g., cutting, lubricating), synthetic, manufacturing		

<b>311420</b>	onions, pickled, manufacturing	<b>483115</b>	operating ocean-going cruise ships
<b>713299</b>	online (Internet) gambling	<b>488210</b>	operating railway terminals and stations
<b>561590</b>	online accommodations reservation services, via an intermediary platform service	<b>221320</b>	operating sewage treatment or disposal facilities
<b>541830</b>	online advertising exchanges that facilitate the automated purchase and sale of online advertising (also known as programmatic advertising services)	<b>486990</b>	operating slurry pipelines
<b>561310</b>	online employment registries or listing services, via an intermediary platform service	<b>513211</b>	operating systems software, computer, publishing (including designing and developing), packaged
<b>713299</b>	online gambling services	<b>211110</b>	operating tank battery in petroleum industry on contract basis
<b>531390</b>	online marketing for real estate	<b>712190</b>	operating, maintaining and protecting nature parks, nature reserves or conservation areas
<b>561590</b>	online reservation service (e.g., airline, bus, car rental, cruise, hotel, short-term private accommodation)	<b>331110</b>	operation of electric arc furnace mini-mills
<b>611690</b>	online teacher's training programs	<b>457120</b>	operation of gasoline station with or without a repair garage, restaurant or other type of operation on behalf of their owners
<b>561320</b>	online temporary staffing services, via an intermediary platform service	<b>457110</b>	operation of gasoline stations with convenience retailers on behalf of their owners
<b>561590</b>	online ticket agencies (e.g., amusement, sports, theatrical), including via an intermediary platform service	<b>111994</b>	operation of maple sugar bush
<b>561510</b>	online travel agency or agent	<b>531120</b>	operation of non-residential properties on own account
<b>236220</b>	on-site assembly of modular or prefabricated commercial and institutional buildings	<b>713992</b>	operation of outdoor adventure facilities
<b>813920</b>	Ontario college of pharmacy (licensing bureau)	<b>487110</b>	operation of preserved railways
<b>522190</b>	Ontario Savings Office	<b>711213</b>	operation of racing horse stables, on race track site
<b>212316</b>	onyx marble, crushed and broken stone, quarrying	<b>531111</b>	operation of residential properties on own account
<b>212316</b>	onyx marble, dimension-quarrying	<b>487110</b>	operation of scenic and sightseeing railroads (except operation of preserved railroads)
<b>526914</b>	open-ended money market mutual funds, open-ended mutual funds	<b>455110</b>	operation of selected department store departments by separate establishments, on a concession basis
<b>315990</b>	opera hats, made from purchased fabric	<b>531112</b>	operation of social housing projects by private, non-profit housing corporations
<b>611610</b>	opera school	<b>531112</b>	operation or funding of social housing projects by non-profit government entities
<b>711130</b>	opera singers, independent	<b>212326</b>	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
<b>813410</b>	operating bars and restaurants and providing other recreational services to members	<b>541619</b>	operations research consulting services
<b>111330</b>	operating commercial blueberry fields	<b>236210</b>	operative builders (i.e., building on own land, for sale), industrial buildings
<b>516219</b>	operating file sharing websites (e.g., textual, audio or video content)		
<b>485110</b>	operating fixed routes and schedules, and allowing passengers to pay on a per-trip basis		

<b>236110</b>	operative builders (i.e., building on own land, for sale), single-family housing	<b>333310</b>	optical test and inspection equipment, manufacturing
<b>531190</b>	operators of “permanent” trailer sites	<b>456130</b>	opticians, retail
<b>531111</b>	operators of apartment buildings	<b>334410</b>	optoelectronic devices, manufacturing
<b>531111</b>	operators of apartment hotel	<b>417930</b>	optometric equipment and supplies merchant wholesalers
<b>531120</b>	operators of commercial and industrial buildings	<b>813920</b>	optometrists’ associations
<b>325410</b>	ophthalmic agents, uncompounded, manufacturing	<b>621320</b>	optometrists clinics
<b>339110</b>	ophthalmic and intraocular lenses, manufacturing	<b>621320</b>	optometrists, offices and clinics of
<b>339110</b>	ophthalmic equipment (e.g., optometers, retinoscopes, ophthalmometers, ophthalmoscopes) manufacturing	<b>414520</b>	oral hygiene products merchant wholesalers
<b>417930</b>	ophthalmic frames and lenses merchant wholesalers	<b>621210</b>	oral pathologists, offices of
<b>417930</b>	ophthalmic goods (except cameras) merchant wholesalers	<b>111310</b>	orange groves and farms
<b>339110</b>	ophthalmic goods, manufacturing	<b>722512</b>	orange juice stand
<b>339110</b>	ophthalmic instruments and apparatus (except laser surgery), manufacturing	<b>325999</b>	orange oil, manufacturing
<b>456130</b>	ophthalmic or optical goods, retail and repair	<b>418390</b>	orchard care chemicals merchant wholesalers
<b>621110</b>	ophthalmologists’ offices	<b>115110</b>	orchard cultivation services (e.g., bracing, planting, pruning, removal, spraying, surgery)
<b>325410</b>	opium and opium derivatives (i.e., basic chemicals), manufacturing	<b>115110</b>	orchard fruit picking, hand
<b>333310</b>	optical alignment and display instruments (except photographic), manufacturing	<b>115110</b>	orchard spraying and dusting service
<b>419120</b>	optical and ophthalmic goods, wholesale agent	<b>711130</b>	orchestras
<b>334110</b>	optical disk drives, manufacturing	<b>561420</b>	order-taking for clients over the Internet
<b>327215</b>	optical fibres, strands, bundles and cables, unsheathed, made from purchased glass	<b>212299</b>	ore (e.g., antimony, beryllium, cerium, chromite, chromium, cobalt) mining
<b>327214</b>	optical fibres, strands, bundles and cables, unsheathed, made in glass-making plants	<b>212299</b>	ore (e.g., columbium, ilmenite, iridium, magnesium, manganese, palladium, roscelite) mining
<b>417930</b>	optical goods (except cameras) merchant wholesalers	<b>212299</b>	ore (e.g., ruthenium, scheelite, tantalum, tin, titanium, tungsten, quicksilver, zirconium) mining
<b>333310</b>	optical gun sighting and fire control equipment and instruments, manufacturing	<b>333130</b>	ore crushing, washing, screening and loading machinery, manufacturing
<b>333248</b>	optical lens making and grinding machinery, manufacturing	<b>212299</b>	ore dressing and beneficiating (e.g., cobalt, manganese, tantalum, tungsten)
<b>334110</b>	optical readers and scanners, manufacturing	<b>417220</b>	ore dressing flotation machinery merchant wholesalers
<b>334610</b>	optical recording media, blank, manufacturing	<b>417220</b>	ore dressing machinery merchant wholesalers
<b>518210</b>	optical scanning data services	<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>622310</b>	orthopaedic hospitals
<b>541611</b>	organization management consultants	<b>621110</b>	orthopaedists, private practice
<b>919110</b>	organization of American States, office in Canada	<b>456199</b>	orthopedic and artificial limbs, retail
<b>919110</b>	organization of oil producing and exporting countries, office in Canada	<b>339110</b>	orthopedic and prosthetic appliances, devices and supplies, manufacturing
<b>813310</b>	organizations for persons with developmental disabilities	<b>339110</b>	orthopedic canes, manufacturing
<b>326198</b>	organizers for closets, drawers and shelves, plastics, manufacturing	<b>339110</b>	orthopedic devices and materials (e.g., corsets, trusses, extension shoes, elastic hosiery), manufacturing
<b>325190</b>	organo-inorganic compounds, manufacturing	<b>621110</b>	orthopedic physicians, offices of
<b>325320</b>	organo-phosphate base insecticides, manufacturing	<b>327420</b>	orthopedic plaster, gypsum, manufacturing
<b>414470</b>	organs merchant wholesalers	<b>316210</b>	orthopedic shoes (except extension shoes), manufacturing
<b>321217</b>	oriented strandboard (OSB), manufacturing	<b>541370</b>	orthophoto mapping services
<b>112510</b>	ornamental (non-food) aquaculture plants, greenhouse grown	<b>621390</b>	orthotherapists
<b>327420</b>	ornamental and architectural plaster work (e.g., columns, mantels, mouldings), manufacturing	<b>456199</b>	orthotic devices, retail
<b>416210</b>	ornamental iron and steel products merchant wholesalers	<b>621390</b>	orthotics, prosthetics, and pedorthics patient care offices
<b>238190</b>	ornamental metal work, installation, contractors	<b>621390</b>	orthotists' offices (e.g., centres, clinics)
<b>332329</b>	ornamental metal work, manufacturing	<b>334512</b>	oscillators (e.g., instrument type audiofrequency and radiofrequency), manufacturing
<b>411130</b>	ornamental plants and flowers merchant wholesalers	<b>334512</b>	oscilloscopes, manufacturing
<b>111421</b>	ornamental plants, shrubs and trees, nursery grown	<b>111999</b>	osier growing
<b>238140</b>	ornamental stone, installation	<b>212299</b>	osmium, psilomelane, pyrolusite, rhodium or rhodochrosite mining
<b>327390</b>	ornaments, concrete lawn and garden, manufacturing	<b>334512</b>	osmometers, manufacturing
<b>339910</b>	ornaments, costume, manufacturing	<b>325999</b>	ossein, manufacturing
<b>316990</b>	ornaments, shoe, manufacturing	<b>621110</b>	osteopathic physicians, offices and clinics of
<b>623999</b>	orphanages	<b>621110</b>	osteopaths' offices
<b>912110</b>	orphans' courts	<b>621499</b>	osteoporosis centres
<b>212398</b>	orpiment mining	<b>417930</b>	ostomy supplies merchant wholesalers
<b>325999</b>	orris oil, manufacturing	<b>112399</b>	ostrich or emu farming
<b>325190</b>	orthodichlorobenzene, manufacturing	<b>238190</b>	other activities as part of structural work which may include cribbing
<b>339110</b>	orthodontic appliances, custom made in dental laboratories	<b>111190</b>	other grain farming for fodder
<b>456199</b>	orthopaedic aids, retail	<b>332619</b>	other hand sieves, manufacturing
<b>417930</b>	orthopaedic equipment and supplies merchant wholesalers	<b>237990</b>	other heavy and civil engineering construction water project (e.g., dredging canals, channels, waterways, ditches)
		<b>526919</b>	other open-ended funds
		<b>332319</b>	other plate work and structural product fabrication and installation
		<b>323119</b>	other printing on purchased labels and tags

<b>331317</b>	other rolling or drawing of purchased aluminum	<b>236210</b>	oven construction for industrial plants, general contractors
<b>526989</b>	other self insurance funds	<b>334512</b>	oven temperature controls, non-industrial, manufacturing
<b>332999</b>	other weaponry and ordnances (e.g., aircraft artillery, cannons, rocket and grenade launchers, tank artillery, torpedoes, flame throwers), manufacturing	<b>333990</b>	ovens (e.g., japanning, enamelling, sintering, lacquering), manufacturing
<b>114113</b>	otter trawling	<b>333248</b>	ovens, bakery, manufacturing
<b>441220</b>	outboard motor dealers, retail	<b>333990</b>	ovens, industrial process type, manufacturing
<b>417990</b>	outboard motors merchant wholesalers	<b>333990</b>	ovens, laboratory type, manufacturing
<b>333619</b>	outboard motors, electric, manufacturing	<b>333310</b>	ovens, ranges or stoves, commercial type, manufacturing
<b>713999</b>	outdoor adventure operations (e.g., white water rafting), without accommodation	<b>327215</b>	ovenware, made from purchased glass
<b>721213</b>	outdoor adventure retreats (with accommodation)	<b>315250</b>	overalls, infants', cut and sewn from purchased fabric
<b>339950</b>	outdoor electric billboard signs, manufacturing	<b>315250</b>	overalls, men's and boys', cut and sewn from purchased fabric
<b>337126</b>	outdoor furniture (except wood or concrete), manufacturing	<b>315250</b>	overalls, women's and misses', cut and sewn from purchased fabric
<b>449110</b>	outdoor furniture, household, retail	<b>213119</b>	overburden removal for bituminous coal, anthracite and lignite on a contract basis
<b>337123</b>	outdoor household furniture, wooden, manufacturing	<b>213119</b>	overburden removal, including iron ore, on a contract basis
<b>444230</b>	outdoor power equipment (e.g., garden and lawn tractors, snowblowers, lawn mowers, blowers, hedge trimmers), retail	<b>213119</b>	overburden removal, mines, on a contract basis
<b>444230</b>	outdoor power equipment (e.g., lawn blower or vacuum, hedge trimmer), retail	<b>315250</b>	overcoats (except fur, leather), girls', cut and sewn from purchased fabric
<b>315120</b>	outerwear, made in knitting mills	<b>315250</b>	overcoats (except fur, leather), women's and misses', cut and sewn from purchased fabric
<b>721212</b>	outfitters (fishing and hunting)	<b>458119</b>	overcoats, men's and boys', retail
<b>335930</b>	outlet boxes (electric wiring devices), manufacturing	<b>315250</b>	overcoats, tailored, men's and boys', cut and sewn from purchased fabric
<b>335930</b>	outlet receptacles, electrical, manufacturing	<b>333920</b>	overhead conveyors, manufacturing
<b>621420</b>	out-patient detoxification centres, drug addiction centres, mental health centres etc. with medical doctors providing services	<b>238350</b>	overhead door installation, residential
<b>621420</b>	out-patient detoxification centres, drug addiction centres, mental health centres without medical doctors providing services	<b>416390</b>	overhead doors sales, installation and service (except wood) merchant wholesalers
<b>621420</b>	out-patient mental health clinics	<b>444180</b>	overhead doors sales, installation and service, wooden, retail
<b>621420</b>	out-patient treatment clinics for alcoholism and drug addiction	<b>333310</b>	overhead projectors (except computer peripherals), manufacturing
<b>541612</b>	outplacement consulting services	<b>334110</b>	overhead projectors, computer peripheral-type, manufacturing
<b>622310</b>	outpost hospitals	<b>611620</b>	overnight and day sports instruction camps
<b>624190</b>	outreach programs	<b>483115</b>	overseas transport, freight, by water
<b>325610</b>	oven cleaners, manufacturing		

<b>483115</b>	overseas transport, passengers, by water	<b>413190</b>	packaged quick-frozen foods merchant wholesalers
<b>485310</b>	owner-operated taxicabs	<b>413190</b>	packaged quick-frozen juices merchant wholesalers
<b>711213</b>	owners of race horses (racehorses)	<b>413190</b>	packaged quick-frozen pastry merchant wholesalers
<b>325190</b>	oxalates (e.g., ammonium oxalate, ethyl oxalate, sodium oxalate), manufacturing	<b>413190</b>	packaged quick-frozen pre-cooked foods merchant wholesalers
<b>325190</b>	oxalic acid, manufacturing	<b>561910</b>	packaging and labelling service (except packing and crating for transportation)
<b>812190</b>	oxygen bar, day spa	<b>418990</b>	packaging and wholesaling potting soil
<b>456199</b>	oxygen tent sales and medical gas supplying, retail	<b>311824</b>	packaging dry pasta that are manufactured with other ingredients
<b>621990</b>	oxygen tent service	<b>326114</b>	packaging film, plastics, single or multi-web, manufacturing
<b>325120</b>	oxygen, manufacturing	<b>561910</b>	packaging jams for restaurants
<b>456110</b>	oxygen, medical, home distribution	<b>333990</b>	packaging machinery, manufacturing
<b>339110</b>	oxygenators, oxygen tents and iron lungs, manufacturing	<b>115110</b>	packaging service, fresh or farm, dried fruits and vegetables
<b>112510</b>	oyster breeding and propagation service	<b>561910</b>	packaging services (except crating for transportation)
<b>212398</b>	ozokerite mining	<b>561910</b>	packaging toothpaste and brushes (individually)
<b>333310</b>	ozone machines for water purification, manufacturing	<b>326198</b>	packaging, plastics (e.g., blister, bubble), manufacturing
<b>P</b>		<b>325999</b>	packers' fluids, manufacturing
<b>334512</b>	pacemakers, manufacturing	<b>488990</b>	packing and crating service, transportable goods
<b>326290</b>	pacifiers, rubber, manufacturing	<b>417230</b>	packing machinery and equipment merchant wholesalers
<b>713999</b>	pack trains (i.e., trail riding)	<b>321920</b>	packing or shipping crates, wood, manufacturing
<b>541420</b>	package design (industrial) services	<b>484210</b>	packing used household goods, moving and storage
<b>413190</b>	packaged and frozen freshwater fish merchant wholesalers	<b>488990</b>	packing, crating and otherwise preparing goods for transportation
<b>417310</b>	packaged computer software merchant wholesalers	<b>322230</b>	padded envelopes, manufacturing
<b>413150</b>	packaged cut salad vegetable merchant wholesalers	<b>314990</b>	padding and wadding (except nonwoven fabric), manufacturing
<b>413190</b>	packaged frozen bread merchant wholesalers	<b>313230</b>	padding and wadding, nonwoven fabric, manufacturing
<b>413190</b>	packaged frozen cakes merchant wholesalers	<b>321999</b>	paddles, wood, manufacturing
<b>413190</b>	packaged frozen fish merchant wholesalers	<b>332510</b>	padlocks, manufacturing
<b>413190</b>	packaged frozen foods merchant wholesalers	<b>339920</b>	pads, athletic (e.g., football, basketball, soccer, lacrosse), manufacturing
<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>322211</b>	pads, corrugated and solid fibreboard, made from purchased paper or paperboard	<b>333990</b>	paint spray guns, pneumatic, hand-held power-driven, manufacturing
<b>322230</b>	pads, desk, made from purchased paper	<b>333910</b>	paint sprayers (i.e., compressor and spray gun units), manufacturing
<b>339110</b>	pads, incontinence and bed, manufacturing	<b>332999</b>	paint sticks, metal, manufacturing
<b>339940</b>	pads, inking and stamping, manufacturing	<b>326198</b>	paint sticks, plastics, manufacturing
<b>314120</b>	pads, protectors and covers (e.g., ironing board, mattress, table), made from purchased fabrics or felts	<b>321999</b>	paint sticks, wood, manufacturing
<b>622112</b>	paediatric hospitals	<b>325510</b>	paint thinner and reducer preparations, manufacturing
<b>621110</b>	paediatricians' offices	<b>416340</b>	paint thinners and removers merchant wholesalers
<b>334220</b>	pagers, manufacturing	<b>419120</b>	paint, glass and wallpaper, wholesale agents and brokers
<b>517310</b>	paging services, facilities-based	<b>713992</b>	paintball facilities
<b>321920</b>	pails, coopered wood, manufacturing	<b>325510</b>	paintbrush cleaners, manufacturing
<b>326198</b>	pails, plastics, manufacturing	<b>339930</b>	paint-by-number kits, manufacturing
<b>811121</b>	paint and body shops, motor vehicle	<b>459120</b>	paint-by-number sets, retail
<b>325510</b>	paint and varnish removers, manufacturing	<b>711511</b>	painters (i.e., artists)
<b>811420</b>	paint and varnish stripping, furniture	<b>238320</b>	painting contractors
<b>444120</b>	paint and wallpaper retailers (e.g., brushes, rollers, sprayers, paint, wall covering), retail	<b>532490</b>	painting equipment rental
<b>444120</b>	paint and wallpaper retailers selling primarily to businesses but also selling to household consumers	<b>332810</b>	painting metals and metal products, for the trade
<b>238320</b>	paint and wallpaper stripping (removal), contractors	<b>811121</b>	painting motor vehicles, service
<b>333990</b>	paint baking and drying ovens, manufacturing	<b>237310</b>	painting or marking lines (e.g., parking lots, highway lines, traffic lanes)
<b>339990</b>	paint brushes (except artists), manufacturing	<b>711511</b>	painting restorers, independent
<b>416340</b>	paint brushes, rollers, sprayers merchant wholesalers	<b>238160</b>	painting, spraying or coating of roofs
<b>332431</b>	paint cans, metal, manufacturing	<b>419120</b>	paintings and artistic prints, wholesale agents and brokers
<b>416340</b>	paint materials and supplies merchant wholesalers	<b>325510</b>	paints (except artists), manufacturing
<b>238320</b>	paint or paper stripping and sandblasting when it is an incidental part of surface preparation by paint and wall covering contractors	<b>416340</b>	paints merchant wholesalers
<b>416340</b>	paint pigment colours, driers and colourants merchant wholesalers	<b>339940</b>	paints or colours, artists', manufacturing
<b>419110</b>	paint pigments, driers and colourants, business-to-business (B2B) electronic markets, wholesale	<b>325510</b>	paints, emulsion (i.e., latex paint), manufacturing
<b>444120</b>	paint retailers	<b>325510</b>	paints, oil and alkyd vehicle, manufacturing
<b>339990</b>	paint rollers and parts, manufacturing	<b>339940</b>	palettes, artists', manufacturing
<b>339930</b>	paint sets, children's, 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>315250</b>	pants, athletic (e.g., gymnasium, ski), men's and boys', cut and sewn from purchased fabric
<b>325190</b>	palmitic acid esters and amines, manufacturing	<b>315250</b>	pants, athletic, women's and misses', cut and sewn from purchased fabric
<b>323120</b>	pamphlets and magazines, binding without printing	<b>315250</b>	pants, dress, men's and boys', cut and sewn from purchased fabric
<b>323119</b>	pamphlets and textbooks, printing without publishing	<b>315250</b>	pants, infants', cut and sewn from purchased fabric
<b>513190</b>	pamphlets publishers or publishing exclusively on Internet	<b>315250</b>	pants, leather, men's and boys', manufacturing
<b>315990</b>	panama hats, made from purchased fabric	<b>315250</b>	pants, leather, women's and misses', manufacturing
<b>311990</b>	pancake syrup (except pure maple), manufacturing	<b>315210</b>	pants, men's and boys', cut and sewn from materials owned by others
<b>321919</b>	panel work, wood millwork, manufacturing	<b>315250</b>	pants, rubber or rubberized fabric, manufacturing
<b>334512</b>	panelboard indicators, recorders and controllers and receiver, industrial process type, manufacturing	<b>315250</b>	pants, ski, women's and misses', cut and sewn from purchased fabric
<b>335315</b>	panelboards (distribution, lighting and residential), manufacturing	<b>315250</b>	pants, sweat, men's and boys', cut and sewn from purchased fabric
<b>238350</b>	panelling installation	<b>315250</b>	pants, sweat, unisex (i.e., sized without regard to gender), cut and sewn from purchased fabric
<b>236110</b>	panellized housing, assembly on site by operative builders	<b>315250</b>	pants, sweat, women's and misses', cut and sewn from purchased fabric
<b>236110</b>	panellized housing, multifamily, assembly on site by general contractors	<b>315250</b>	pants, washable service type, men's and boys', cut and sewn from purchased fabric
<b>332311</b>	panels for prefabricated portable metal buildings, manufacturing	<b>315250</b>	pants, waterproof, infants', cut and sewn from purchased fabric
<b>321992</b>	panels for prefabricated wood buildings, manufacturing	<b>315250</b>	pants, waterproof, men's and boys', cut and sewn from purchased fabric
<b>335315</b>	panels, electric control and metering, manufacturing	<b>315250</b>	pants, waterproof, women's and misses', cut and sewn from purchased fabric
<b>321211</b>	panels, hardwood plywood, manufacturing	<b>315210</b>	pants, women's, misses' and girls', cut and sewn from materials owned by others
<b>238390</b>	panels, metal, installation	<b>458112</b>	pants, women's, retail
<b>321212</b>	panels, softwood plywood, manufacturing	<b>315250</b>	pantsuits, girls', cut and sewn from purchased fabric
<b>416330</b>	panic hardware merchant wholesalers	<b>315250</b>	pantsuits, women's and misses', cut and sewn from purchased fabric
<b>315250</b>	pantie girdles, women's, misses' and girls', cut and sewn from purchased fabric	<b>315120</b>	panty hose, manufacturing
<b>315250</b>	panties, girls', cut and sewn from purchased fabric	<b>322121</b>	paper (except newsprint and uncoated groundwood) mills
<b>315250</b>	panties, women's and misses', cut and sewn from purchased fabric	<b>322121</b>	paper (except newsprint and uncoated groundwood) products, made in paper mills
<b>332210</b>	pantryware (e.g., bread boxes, canisters, cake carriers), fabricated metal, manufacturing		
<b>315250</b>	pants (except washable service type), men's and boys', cut and sewn from purchased fabric		
<b>458119</b>	pants and slacks, men's and boys', retail		

<b>322121</b>	paper (except newsprint and uncoated groundwood) stock for conversion into paper products, manufacturing	<b>326198</b>	paper machine forming fabric, plastic, manufacturing
<b>322121</b>	paper (except newsprint and uncoated groundwood), coated, laminated or treated, made in paper mills	<b>322220</b>	paper made from a single layer; or from several layers laminated together
<b>322121</b>	paper (except newsprint and uncoated groundwood), manufacturing	<b>333247</b>	paper making machinery, manufacturing
<b>322121</b>	paper (except newsprint) mills	<b>417230</b>	paper manufacturing machinery merchant wholesalers
<b>322220</b>	paper and cardboard, coating with varnish	<b>418220</b>	paper novelties merchant wholesalers
<b>418220</b>	paper and disposable plastics bags merchant wholesalers	<b>322230</b>	paper office supplies, made from purchased paper
<b>419120</b>	paper and paper products (except newsprint and stationery and office supplies), wholesale agents and brokers	<b>339990</b>	paper or paperboard gaskets made from purchased paper
<b>333247</b>	paper and paperboard coating and finishing machinery, manufacturing	<b>322219</b>	paper plates, made from purchased paper or paperboard
<b>333247</b>	paper and paperboard converting machinery, manufacturing	<b>322230</b>	paper products, die-cut office supplies, made from purchased paper or paperboard
<b>333247</b>	paper and paperboard corrugating machinery, manufacturing	<b>322230</b>	paper rolls or tapes (e.g., adding machine, cash register), made from purchased paper
<b>333247</b>	paper and paperboard cutting and folding machinery, manufacturing	<b>561990</b>	paper shredding services
<b>333247</b>	paper and paperboard die-cutting and stamping machinery, manufacturing	<b>322121</b>	paper stationery made in paper mills
<b>333247</b>	paper bag making machinery, manufacturing	<b>333247</b>	paper stock preparation machinery, manufacturing
<b>322220</b>	paper bags, coated, made from purchased paper	<b>322220</b>	paper, coated (except photographic and carbon), made from purchased paper
<b>331222</b>	paper clips, iron or steel, made in wire drawing plants	<b>322220</b>	paper, laminated, made from purchased paper
<b>332619</b>	paper clips, made from purchased wire	<b>325999</b>	paper, photographic sensitized, manufacturing
<b>418220</b>	paper cups, dishes, napkins, towels and patterns merchant wholesalers	<b>322220</b>	paper, sensitized (except photographic), made from purchased paper
<b>339940</b>	paper cutter, office type, manufacturing	<b>418220</b>	paperboard and disposable plastics boxes merchant wholesalers
<b>418220</b>	paper dealers, merchant wholesalers (except newsprint)	<b>418220</b>	paperboard and products (except office supplies) merchant wholesalers
<b>418220</b>	paper diapers and other sanitary paper products merchant wholesalers	<b>322299</b>	paperboard backs for blister or skin packages, made from purchased paper or paperboard
<b>322219</b>	paper dishes (e.g., cups, plates), made from purchased paper or paperboard	<b>333247</b>	paperboard box making machinery, manufacturing
<b>323119</b>	paper engraving (e.g., invitation, greeting, business)	<b>333247</b>	paperboard making machinery, manufacturing
<b>418210</b>	paper envelopes merchant wholesalers	<b>322130</b>	paperboard mills (except building board mills), manufacturing
<b>313210</b>	paper fabrics, broad-woven, weaving	<b>322130</b>	paperboard products (e.g., containers), made in paperboard mills
<b>332619</b>	paper machine cloth, made from purchased wire		

<b>322220</b>	paperboard, pasted, lined, laminated or surface coated, made from purchased paperboard	<b>611110</b>	parochial schools, elementary
<b>322299</b>	paper-maché products, manufacturing	<b>611110</b>	parochial schools, secondary
<b>313210</b>	papermakers' felts, broad-woven, wool and similar animal fibres, weaving	<b>912120</b>	parole offices, provincial
<b>313210</b>	parachute fabrics, broad-woven, weaving	<b>911220</b>	parole services, federal government
<b>611620</b>	parachute training for pleasure	<b>321919</b>	parquet flooring, hardwood (assembled), manufacturing
<b>314990</b>	parachutes, manufacturing	<b>238330</b>	parquet or wood tile flooring, installation
<b>459999</b>	parachutes, retail	<b>321919</b>	parquetry, hardwood, manufacturing
<b>325110</b>	paraffins (alkanes), made from refined petroleum or natural gas liquids	<b>111219</b>	parsley farming, field, bedding plant and seed production
<b>541190</b>	paralegal services	<b>111219</b>	parsnip farming, field, bedding plant and seed production
<b>321215</b>	parallel strand lumber (PSL), manufacturing	<b>334512</b>	particle beam excitation instruments, laboratory type, manufacturing
<b>541690</b>	paramedic consultant	<b>333245</b>	particle board forming machinery, manufacturing
<b>621390</b>	paramedics, offices of	<b>321216</b>	particle board, manufacturing
<b>325130</b>	pararosaniline dyes, manufacturing	<b>334512</b>	particle size analyzers, manufacturing
<b>325320</b>	parathion insecticides, manufacturing	<b>416320</b>	particleboard merchant wholesalers
<b>485990</b>	paratransit transportation services	<b>337215</b>	partitions (except free-standing), metal, office and store, manufacturing
<b>492110</b>	parcel delivery service, courier	<b>337215</b>	partitions (except freestanding), wood, prefabricated, manufacturing
<b>492110</b>	parcel delivery, private (air)	<b>417910</b>	partitions merchant wholesalers
<b>492110</b>	parcel delivery, private	<b>322211</b>	partitions, corrugated and solid fibre, made from purchased paper or paperboard
<b>492110</b>	parcel express service, courier	<b>337215</b>	partitions, freestanding, metal, prefabricated, manufacturing
<b>561990</b>	parcel pick-up centre for catalogue retailer	<b>337215</b>	partitions, freestanding, wood, prefabricated, manufacturing
<b>333990</b>	parcel post scales, manufacturing	<b>332619</b>	partitions, made from purchased wire
<b>624190</b>	parenting services	<b>238390</b>	partitions, moveable and/or demountable, installation
<b>813410</b>	parent-teachers associations	<b>332329</b>	partitions, ornamental metal, manufacturing
<b>325320</b>	Paris green insecticides, manufacturing	<b>112399</b>	partridge production
<b>315250</b>	parkas, men's and boys', cut and sewn from purchased fabric	<b>336990</b>	parts (e.g., frames, gears, handlebars, saddles) for mopeds, scooters and motorcycles, manufacturing
<b>332810</b>	parkerizing metals and metal products, for the trade	<b>812990</b>	party and wedding planning or consulting service
<b>236220</b>	parking garages, construction	<b>532280</b>	party supplies rental and leasing
<b>336320</b>	parking lights, automotive, manufacturing	<b>459999</b>	party supplies, retail
<b>811310</b>	parking meter and other commercial timing equipment repair	<b>481110</b>	passenger air transportation, scheduled
<b>417930</b>	parking meters merchant wholesalers	<b>333920</b>	passenger baggage belt loaders, manufacturing
<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>532112</b>	passenger car (e.g., minivan, sport utility vehicles (SUV)) leasing, without drivers	<b>533110</b>	patent leasing
<b>532111</b>	passenger cars (e.g., automobile, minivan, sport utility vehicle (SUV)), rental without driver, generally for short periods of time	<b>325410</b>	patent medicine preparations, manufacturing
<b>336611</b>	passenger ships, building	<b>533110</b>	patent owners
<b>485110</b>	passenger transit systems, mixed mode	<b>621110</b>	pathologists (M.D.), offices of
<b>482114</b>	passenger transportation services, railway	<b>621110</b>	pathologists, private practice
<b>541920</b>	passport photography services	<b>334512</b>	patient monitoring equipment (e.g., intensive care, coronary care unit), manufacturing
<b>911410</b>	passport services	<b>417930</b>	patient monitoring equipment merchant wholesalers
<b>311824</b>	pasta and noodle mixes, made in dry pasta plants	<b>327330</b>	patio blocks, concrete, manufacturing
<b>333248</b>	pasta making machinery (i.e., food manufacturing type), manufacturing	<b>414390</b>	patio furniture merchant wholesalers
<b>311990</b>	pasta mixes, made from purchased dried ingredients (e.g., linguine with dried broccoli mix)	<b>541990</b>	patrolling (i.e., visual inspection) of electric transmission or gas lines
<b>331110</b>	paste, iron or steel, made in steel mills	<b>513190</b>	pattern and plan (e.g., clothing patterns), publishers or publishing exclusively on Internet
<b>331420</b>	paste, made from purchased copper	<b>333245</b>	pattern makers' machinery, woodworking, manufacturing
<b>331221</b>	paste, made from purchased iron or steel	<b>332999</b>	patterns (except shoe), industrial, manufacturing
<b>331490</b>	paste, non-ferrous metal (except aluminum, copper), made from purchased metals	<b>339990</b>	patterns and models, all materials, manufacturing
<b>418220</b>	pasted chipboard (paperboard) merchant wholesalers	<b>323119</b>	patterns and plans, printing without publishing
<b>339940</b>	pastels and crayons (artists), manufacturing	<b>513190</b>	patterns, paper (i.e., clothing), publishing and printing combined
<b>325520</b>	pastes, adhesive, manufacturing	<b>513190</b>	patterns, paper (i.e., clothing), publishing or publishers
<b>311420</b>	pastes, fruit and vegetable, canning	<b>237310</b>	pavement of highways, roads, streets, bridges or airport runways and tarmacs
<b>333248</b>	pasteurizing equipment (i.e., food manufacturing type), manufacturing	<b>417210</b>	pavers merchant wholesalers
<b>311814</b>	pastries (e.g., Danish, French), frozen, manufacturing	<b>327330</b>	paving blocks, concrete, manufacturing
<b>311814</b>	pastries (e.g., danish, French), made in commercial bakeries	<b>327990</b>	paving blocks, cut stone, manufacturing
<b>321999</b>	pastry boards, wood, manufacturing	<b>327120</b>	paving brick, clay, manufacturing
<b>311824</b>	pastry mixes, prepared, made from purchased flour	<b>237310</b>	paving highway, street and bridge, contractors
<b>541190</b>	patent agent services (i.e., patent filing and searching services)	<b>416390</b>	paving mixtures merchant wholesalers
<b>456110</b>	patent and proprietary medicines, retail	<b>522299</b>	pawn shops and brokers
<b>541110</b>	patent attorneys, private practice	<b>522299</b>	pawnbrokers
<b>541990</b>	patent broker services (i.e., patent marketing services)	<b>812990</b>	pay telephone equipment concession operators
<b>533110</b>	patent buying and licensing	<b>516211</b>	pay television
<b>533110</b>	patent holders	<b>522390</b>	payday lending services

<b>541215</b>	payment services, talent, entertainment industry	<b>333130</b>	pellet making machinery, mining type, manufacturing
<b>334210</b>	PBX (private branch exchange) equipment, manufacturing	<b>325189</b>	pelletizing liquid sulphur
<b>813310</b>	peace advocacy groups	<b>114210</b>	pelts or skins, wild animal, undressed (except seal skins), skinning
<b>325130</b>	peacock blue lake, manufacturing	<b>459410</b>	pen and pencil shops, retail
<b>311911</b>	peanut butter, manufacturing	<b>236220</b>	penal complexes (e.g., penitentiaries, jails, prisons), construction
<b>333110</b>	peanut combines (i.e., diggers, packers, threshers), manufacturing	<b>339940</b>	pencil leads, manufacturing
<b>111999</b>	peanut farming	<b>339940</b>	pencil sharpeners, manufacturing
<b>333248</b>	peanut roasting machinery (i.e., food manufacturing type), manufacturing	<b>321999</b>	pencil slats, wood, manufacturing
<b>111330</b>	pear, plum or prune orchards and farms	<b>335130</b>	pendant lamps, commercial, industrial and institutional, manufacturing
<b>325130</b>	pearl essence pigment, synthetic, manufacturing	<b>325610</b>	penetrants, manufacturing
<b>339910</b>	pearl jewellery, manufacturing	<b>325999</b>	penetrating fluids, synthetic, manufacturing
<b>331511</b>	pearlitic castings, malleable iron, unfinished, manufacturing	<b>339940</b>	penholders and parts, manufacturing
<b>414410</b>	pearls merchant wholesalers	<b>912120</b>	penitentiaries, provincial government
<b>339910</b>	pearls, artificial or imitation, manufacturing	<b>911220</b>	penitentiary services, federal government
<b>339910</b>	pearls, drilling, sawing, or peeling of, manufacturing	<b>339940</b>	penpoints, gold, steel, or other metal, manufacturing
<b>212397</b>	peat bog	<b>339940</b>	pens and pen parts (e.g., meter, fountain, stylographic, ballpoint), manufacturing
<b>212397</b>	peat digging	<b>526112</b>	pension funds (except trustee)
<b>213119</b>	peat extraction support services	<b>523920</b>	pension funds, management
<b>212397</b>	peat mining	<b>524112</b>	pension insurance carriers directly to group policyholder
<b>212397</b>	peat moss digging or harvesting	<b>524111</b>	pension insurance carriers, directly to individual policyholder
<b>212397</b>	peat moss harvesting, extraction, cutting	<b>911910</b>	pension payments, social insurance, federal
<b>418390</b>	peat moss merchant wholesalers	<b>332319</b>	penstocks, fabricated metal plate, manufacturing
<b>327990</b>	peat pots, manufacturing	<b>325190</b>	pentachlorophenol, manufacturing
<b>212397</b>	peat, agglomerated, mining	<b>325190</b>	pentaerythritol, manufacturing
<b>212397</b>	peat, fuel, mining	<b>325110</b>	pentane, made from refined petroleum or natural gas liquids
<b>212323</b>	pebbles mining	<b>211110</b>	pentanes plus gas liquid, mining
<b>411190</b>	pecan merchant wholesalers	<b>325110</b>	pentene, made from refined petroleum or natural gas liquids
<b>311940</b>	pectin, manufacturing	<b>913110</b>	people's courts
<b>621110</b>	pediatricians, offices of	<b>111219</b>	pepper farming (e.g., bell, chilli, green, hot, red, sweet)
<b>115210</b>	pedigree service, animal	<b>325999</b>	peppermint oil, manufacturing
<b>334512</b>	pedometers, manufacturing	<b>313210</b>	percale fabrics, broad-woven, weaving
<b>621390</b>	pedorthics' offices (e.g., centres, clinics)	<b>325189</b>	perchloric acid, manufacturing
<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>325190</b>	perchloroethylene, manufacturing	<b>333416</b>	permanent mount electric space heaters (i.e., baseboard), manufacturing
<b>335210</b>	percolators, electric, manufacturing	<b>325620</b>	permanent wave preparations, manufacturing
<b>449211</b>	percolators, electric, retail	<b>238130</b>	permanent wood foundations, installation
<b>339990</b>	percussion instruments and parts (e.g., cymbals, drums, marimbas, vibraphones), manufacturing	<b>325189</b>	peroxides, inorganic, manufacturing
<b>339990</b>	percussion instruments and parts (e.g., xylophones, drummer's traps, carillon bells, chimes), manufacturing	<b>325190</b>	peroxides, organic, manufacturing
<b>414470</b>	percussion instruments merchant wholesalers	<b>325130</b>	persian orange lake, manufacturing
<b>213118</b>	perforating well casings, on a contract basis	<b>111330</b>	persimmon orchards and farms
<b>711311</b>	performing arts centres, promoting events	<b>814110</b>	personal affairs management
<b>611610</b>	performing arts schools	<b>524124</b>	personal and commercial property insurance
<b>912910</b>	performing arts support programs, provincial	<b>449211</b>	personal care appliance retailer
<b>332810</b>	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	<b>335210</b>	personal care appliances, domestic, electric, manufacturing
<b>238110</b>	performing grout and shotcrete work	<b>623110</b>	personal care homes with health care
<b>325190</b>	perfume materials (i.e., basic synthetic chemicals such as terpineol), manufacturing	<b>611510</b>	personal care training school (geriatric)
<b>414520</b>	perfumes and fragrances merchant wholesalers	<b>517310</b>	personal communication services (PCS) (i.e., communications carriers), facilities-based
<b>456120</b>	perfumes, cosmetics and beauty supplies, retail	<b>449212</b>	personal computers sales and service
<b>325620</b>	perfumes, manufacturing	<b>334110</b>	personal computers, manufacturing
<b>513120</b>	periodical publishers	<b>523910</b>	personal corporation, holding securities
<b>414420</b>	periodicals merchant wholesalers	<b>522291</b>	personal credit institutions
<b>513120</b>	periodicals, all formats, publishing	<b>414520</b>	personal deodorants merchant wholesalers
<b>513120</b>	periodicals, publishing and printing combined	<b>611690</b>	personal development courses or schools
<b>333310</b>	periscopes, manufacturing	<b>522291</b>	personal finance and loan companies
<b>327990</b>	perlite aggregates, manufacturing	<b>459119</b>	personal fitness equipment, retail
<b>212398</b>	perlite mining	<b>541690</b>	personal growth consultant
<b>327990</b>	perlite, expanded, manufacturing	<b>811490</b>	personal health care appliances repair (e.g., hearing aid, electric razor), without retail sales of new equipment
<b>331529</b>	permanent mould castings, aluminum, unfinished, manufacturing	<b>523990</b>	personal investment trusts, administration by trust companies
<b>331529</b>	permanent mould castings, copper, unfinished, manufacturing	<b>523920</b>	personal investment trusts, management (except by trust companies)
<b>331529</b>	permanent mould castings, non-ferrous metals (except aluminum, copper), unfinished, manufacturing	<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>324110</b>	petroleum cracking and reforming
<b>336990</b>	personal watercraft (e.g., sea-doo, jet-ski), manufacturing	<b>417220</b>	petroleum cracking catalysts and compounds merchant wholesalers
<b>813920</b>	personnel management associations	<b>324110</b>	petroleum distillation
<b>541612</b>	personnel management consulting services	<b>541330</b>	petroleum engineering services
<b>325320</b>	pest (e.g., ant, rat, roach, rodent, termite) control poisons, manufacturing	<b>324190</b>	petroleum jelly, made from refined petroleum
<b>115310</b>	pest control services, forestry	<b>324110</b>	petroleum jelly, made in petroleum refineries
<b>325320</b>	pesticides, manufacturing	<b>325210</b>	petroleum polymer resins, manufacturing
<b>459910</b>	pet animal care equipment, retail	<b>417220</b>	petroleum production machinery and equipment merchant wholesalers
<b>112999</b>	pet animal, raising	<b>419110</b>	petroleum products, business-to-business (B2B) electronic markets, wholesale
<b>411110</b>	pet animals merchant wholesalers	<b>237120</b>	petroleum refinery, construction
<b>311119</b>	pet food (except dogs and cats), manufacturing	<b>333248</b>	petroleum refining machinery, manufacturing
<b>418310</b>	pet food merchant wholesalers	<b>332420</b>	petroleum storage tanks, heavy gauge metal, manufacturing
<b>459910</b>	pet food, retail	<b>211141</b>	petroleum, from sand, in-situ production
<b>812910</b>	pet grooming services	<b>486910</b>	petroleum, refined, pipeline transport service
<b>541940</b>	pet hospitals	<b>459910</b>	pets (e.g., dog, cat, bird, fish), retail
<b>322299</b>	pet litter (paper based), manufacturing	<b>712130</b>	petting zoos
<b>459910</b>	pet shops, retail	<b>337127</b>	pews, church, manufacturing
<b>812910</b>	pet sitting services	<b>339910</b>	pewter ware products manufacturing
<b>459910</b>	pet supplies (e.g., aquarium, cage, food, tank), retail	<b>339910</b>	pewter ware, manufacturing
<b>418990</b>	pet supplies (except pet food) merchant wholesalers	<b>541690</b>	pharmaceutical consultant
<b>314990</b>	pet supplies (i.e. leashes, blankets, booties), textile fabric, manufacturing	<b>236210</b>	pharmaceutical manufacturing plant construction, general contractors
<b>812910</b>	pet training services	<b>325410</b>	pharmaceutical preparations (i.e., antispasmodics, barbiturates, sedatives), manufacturing
<b>812910</b>	pet washing and grooming	<b>325410</b>	pharmaceutical preparations (i.e., emetics, cathartics, diaphoretics, diuretic, emmenagogues), manufacturing
<b>324110</b>	petrochemical feedstocks, made in petroleum refineries	<b>325410</b>	pharmaceutical preparations (i.e., haematinics, haematological agents, antacid, alteratives), manufacturing
<b>238299</b>	petro-chemical piping, installation	<b>325410</b>	pharmaceutical preparations (i.e., narcotics, analgesics, astringents, anaesthetics), manufacturing
<b>325110</b>	petrochemicals, made from refined petroleum or natural gas liquids	<b>414510</b>	pharmaceutical preparations merchant wholesalers
<b>324110</b>	petrochemicals, made in petroleum refineries	<b>419110</b>	pharmaceuticals and pharmacy supplies, business-to-business (B2B) electronic markets, wholesale
<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>456110</b>	pharmaceuticals or prescription medicines, retail	<b>417910</b>	photocopy machines merchant wholesalers
<b>456110</b>	pharmacies and drug stores (i.e., apothecary, dispensary), retail	<b>333310</b>	photocopying (photocopier) machines, manufacturing
<b>561990</b>	pharmacist working on contract	<b>418210</b>	photocopying supplies merchant wholesalers
<b>813920</b>	pharmacists' associations	<b>325999</b>	photocopying toner cartridges, manufacturing
<b>541710</b>	pharmacy research and development laboratories	<b>334410</b>	photoelectric cells, solid state (e.g., electronic eye), manufacturing
<b>334512</b>	phase angle meters, manufacturing	<b>333248</b>	photoengraving machinery, manufacturing
<b>335312</b>	phase converters (i.e., electrical equipment), manufacturing	<b>323120</b>	photoengraving plate preparation services
<b>112399</b>	pheasant, geese, goose, duck, quail or guinea fowl farming	<b>414430</b>	photofinishing equipment merchant wholesalers
<b>112991</b>	pheasants (seasonal) and sheep farming	<b>812921</b>	photofinishing services (except one-hour)
<b>325190</b>	phenol, manufacturing	<b>541370</b>	photogrammetric mapping services
<b>325210</b>	phenol-formaldehyde resins, manufacturing	<b>334512</b>	photogrammetrical instruments, manufacturing
<b>325210</b>	phenol-furfural resins, manufacturing	<b>812921</b>	photograph developing, printing and enlarging services (except one-hour)
<b>325210</b>	phenolic resins, manufacturing	<b>322299</b>	photograph folders, mats and mounts, manufacturing
<b>325210</b>	phenoxy resins, manufacturing	<b>711511</b>	photographers (artistic)
<b>459999</b>	philatelic supplies, retail	<b>335130</b>	photographic bulbs, lamps and cubes, manufacturing
<b>418990</b>	philatelist stamps merchant wholesalers	<b>333310</b>	photographic camera equipment (i.e., lens hoods, flash apparatus), manufacturing
<b>212398</b>	phlogopite mining	<b>449213</b>	photographic camera parts and accessories, retail
<b>334512</b>	phonocardiographs, manufacturing	<b>414430</b>	photographic camera, projectors, equipment and supplies merchant wholesalers
<b>414440</b>	phonograph records merchant wholesalers	<b>419110</b>	photographic cameras, projectors, equipment and supplies, business-to-business (B2B) electronic markets, wholesale
<b>334610</b>	phonograph records, manufacturing	<b>414430</b>	photographic chemicals merchant wholesalers
<b>449214</b>	phonograph records, retail	<b>325999</b>	photographic chemicals, manufacturing
<b>334310</b>	phonograph turntables, manufacturing	<b>414430</b>	photographic enlarging equipment merchant wholesalers
<b>414210</b>	phonographs (except coin-operated) merchant wholesalers	<b>333310</b>	photographic equipment (except lenses), manufacturing
<b>325190</b>	phosgene, manufacturing	<b>419120</b>	photographic equipment and supplies, wholesale agents and brokers
<b>212398</b>	phosphate rock mining	<b>532280</b>	photographic equipment rental
<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		
<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>333310</b>	photographic equipment, coin operated, manufacturing	<b>334410</b>	photovoltaic devices, solid-state, manufacturing
<b>449213</b>	photographic equipment, retail	<b>335990</b>	photovoltaic panels made from purchased cells
<b>449213</b>	photographic film and plates (unexposed), retail	<b>325190</b>	phthalic acid, manufacturing
<b>414430</b>	photographic film and plates merchant wholesalers	<b>325210</b>	phthalic alkyd resins, manufacturing
<b>326114</b>	photographic film base (except sensitized), manufacturing	<b>325210</b>	phthalic anhydride resins, manufacturing
<b>333310</b>	photographic film developing equipment (i.e., tanks and trays for fixing and washing, etc.), manufacturing	<b>325190</b>	phthalic anhydride, manufacturing
<b>333310</b>	photographic film developing equipment, manufacturing	<b>325130</b>	phthalocyanine pigments, manufacturing
<b>414430</b>	photographic film merchant wholesalers	<b>541619</b>	physical distribution consulting services
<b>325999</b>	photographic film, cloth, paper and plate, sensitized, manufacturing	<b>621499</b>	physical examination service (except by physicians)
<b>812921</b>	photographic laboratories (except for the motion picture industry)	<b>713940</b>	physical fitness centres or studios
<b>519212</b>	photographic libraries, archives	<b>334512</b>	physical properties testing and inspection equipment, manufacturing
<b>812990</b>	photographic machine operator, coin-operated	<b>541710</b>	physical science research and development laboratories or services
<b>414430</b>	photographic paper and cloth merchant wholesalers	<b>621340</b>	physical therapists, offices of
<b>414430</b>	photographic printing apparatus merchant wholesalers	<b>621110</b>	physicians (M.D.) (primarily specialists), offices and clinics of
<b>414430</b>	photographic projection equipment (e.g., motion picture, slide) merchant wholesalers	<b>621390</b>	physicians' assistants, offices of
<b>326114</b>	photographic, micrographic and X-ray plastics sheet and film (except sensitized), manufacturing	<b>417930</b>	physicians' equipment and supplies merchant wholesalers
<b>611610</b>	photography schools	<b>621110</b>	physicians' offices, general practice
<b>711511</b>	photojournalist, freelance	<b>541690</b>	physics consulting services
<b>327214</b>	photomask blanks, glass, made in glass-making plants	<b>621340</b>	physiotherapists' offices, private practice
<b>325999</b>	photomasks, manufacturing	<b>339110</b>	physiotherapy equipment, electric, manufacturing
<b>334512</b>	photometers (except photographic exposure meters), manufacturing	<b>621340</b>	physiotherapy
<b>334410</b>	photomultiplier tubes, manufacturing	<b>325410</b>	physostigmine and derivatives (i.e., basic chemicals), manufacturing
<b>334512</b>	photonexcitation analyzers, manufacturing	<b>332510</b>	piano hardware, metal, manufacturing
<b>334410</b>	photonic integrated circuits (pic), manufacturing	<b>414470</b>	pianos merchant wholesalers
<b>541710</b>	photonics research and development services	<b>333248</b>	picker machinery for textiles, manufacturing
<b>325999</b>	photosensitized paper, manufacturing	<b>333248</b>	picker sticks for looms, manufacturing
<b>323120</b>	phototypesetting services	<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>339920</b>	pigeons, clay (targets), manufacturing
<b>336215</b>	pickup canopies, caps or covers, manufacturing	<b>325130</b>	pigment, scarlet lake, manufacturing
<b>441330</b>	pickup truck box covers and caps, retail	<b>325130</b>	pigments (except animal black, bone black), organic, manufacturing
<b>336110</b>	pick-up trucks, light duty, assembling on chassis of own manufacture	<b>325130</b>	pigments (except bone, carbon and lamp black), inorganic, manufacturing
<b>441110</b>	pickups and vans, new and used, retail	<b>311614</b>	pigs' feet, cooked and pickled, made from purchased meat
<b>326198</b>	picnic jugs, plastics, manufacturing	<b>238910</b>	pile driving, contractors
<b>334511</b>	pictorial situation instrumentation, manufacturing	<b>237990</b>	pile driving, marine
<b>414390</b>	picture and mirror frames merchant wholesalers	<b>313210</b>	pile fabrics, broad-woven, weaving
<b>449123</b>	picture frames, retail	<b>313240</b>	pile fabrics, weft knit, made in knitting mills
<b>339990</b>	picture plaques, laminated, manufacturing	<b>332319</b>	pile shells, fabricated metal plate, manufacturing
<b>311824</b>	pie crust shells and pastries, uncooked, made from purchased flour	<b>332329</b>	pile shells, sheet metal, manufacturing
<b>459130</b>	piece goods (e.g., textile, cotton, linen, woollen), retail	<b>333120</b>	pile-driving equipment, manufacturing
<b>414130</b>	piece goods (e.g., textile, synthetic, cotton, silk, rayon) merchant wholesalers	<b>321114</b>	piles and pilings, foundation and marine construction, treating
<b>414130</b>	piece goods braided material merchant wholesalers	<b>238910</b>	piling (i.e., bored, cast-in-place, drilled), building foundation, contractors
<b>414130</b>	piece goods knitted cloth merchant wholesalers	<b>333120</b>	piling extractors, manufacturing
<b>414130</b>	piece goods man-made fabric merchant wholesalers	<b>331110</b>	pilings, iron or steel plain sheet, made in steel mills
<b>419120</b>	piece goods, wholesale agents and brokers	<b>332991</b>	pillow blocks, with ball or roller bearings, manufacturing
<b>414130</b>	piece goods, woven (e.g., jute, cloth, linen, nylon) merchant wholesalers	<b>414330</b>	pillow cases and sheets merchant wholesalers
<b>327390</b>	pier footings and piling, prefabricated concrete, manufacturing	<b>812320</b>	pillow cleaning and renovating
<b>713110</b>	piers, amusement	<b>314120</b>	pillows, bed, made from purchased materials
<b>488310</b>	piers, docks and wharves, maintenance	<b>488490</b>	pilot car services (i.e., wide load warning service)
<b>488310</b>	piers, docks and wharves, operation	<b>488190</b>	pilot, own account
<b>311814</b>	pies, dessert type (except ice cream), manufacturing	<b>339910</b>	pin stems (jewellery findings), manufacturing
<b>334410</b>	piezoelectric crystals, manufacturing	<b>322299</b>	pinata, manufacturing
<b>334410</b>	piezoelectric devices, manufacturing	<b>713120</b>	pinball arcades
<b>416210</b>	pig and other primary iron merchant wholesalers	<b>339990</b>	pinball machines, coin-operated, manufacturing
<b>112210</b>	pig farming (i.e., swine, farrows, piglets, hogs, domestic boar, sows)	<b>713999</b>	pinball machines, concession operators
<b>331110</b>	pig iron, manufacturing	<b>337123</b>	pine and oak furniture, manufacturing
<b>112399</b>	pigeon or squab farming	<b>325190</b>	pine oil, manufacturing
		<b>111330</b>	pineapple plantation or farming
		<b>325190</b>	pinene, manufacturing
		<b>713991</b>	ping pong clubs

<b>713992</b>	ping pong parlours	<b>331490</b>	pipe, made from purchased non-ferrous (except aluminum, copper) metal or scrap
<b>212326</b>	pinite mining	<b>326122</b>	pipe, rigid plastics, manufacturing
<b>339910</b>	pins, costume jewellery (except precious metal and gems), manufacturing	<b>332329</b>	pipe, sheet metal, manufacturing
<b>339920</b>	pin-setters, automatic, bowling, manufacturing	<b>516110</b>	piped-in music service, radio transmitted
<b>712120</b>	pioneer villages	<b>237990</b>	pipe-jacking contractors
<b>332999</b>	pipe and pipe fittings made from purchased other nonferrous metal pipe	<b>237110</b>	pipeline (e.g., gas, oil, sewer, water), construction
<b>332999</b>	pipe and pipe fittings, made from purchased metal pipe	<b>541990</b>	pipeline and power line inspection (i.e., visual inspection) services
<b>333519</b>	pipe and tube rolling mill machinery, metalworking, manufacturing	<b>541380</b>	pipeline and related facilities inspection services (except visual)
<b>332329</b>	pipe bannisters, metal, manufacturing	<b>237120</b>	pipeline rehabilitation contractors
<b>326290</b>	pipe bits and stems, tobacco, hard rubber, manufacturing	<b>488990</b>	pipeline terminal facilities independently operated
<b>339990</b>	pipe cleaners, manufacturing	<b>486210</b>	pipeline transportation of natural gas
<b>331511</b>	pipe couplings, cast iron, manufacturing	<b>237120</b>	pipeline wrapping contractors
<b>332999</b>	pipe couplings, made from purchased metal pipe	<b>486910</b>	pipelines transportation of refined petroleum products
<b>333519</b>	pipe cutting and threading machines, metalworking, manufacturing	<b>486990</b>	pipelines, long distance transportation (except water treatment)
<b>332999</b>	pipe fabricating (e.g., bending, cutting, threading), of purchased metal pipe	<b>237120</b>	pipelines, oil and gas, construction
<b>238220</b>	pipe fitting contractors, plumbing and heating	<b>416390</b>	pipes (e.g., fibreglass, plastic, pvc) merchant wholesalers
<b>416120</b>	pipe fittings merchant wholesalers	<b>459999</b>	pipes and smokers' supplies, retail
<b>332910</b>	pipe fittings, fluid power, manufacturing	<b>418990</b>	pipes for smoking tobacco merchant wholesalers
<b>332329</b>	pipe guards, metal, manufacturing	<b>339990</b>	pipes, smoker's, manufacturing
<b>332999</b>	pipe hangers and supports, metal, manufacturing	<b>336310</b>	pistons and piston rings (except aircraft, motor vehicle), manufacturing
<b>237120</b>	pipe lining (except thermal insulating) contractors	<b>311814</b>	pita bread made in commercial bakeries
<b>332329</b>	pipe railings, metal, manufacturing	<b>713992</b>	pitch and putt golf courses
<b>325520</b>	pipe sealing compounds, manufacturing	<b>325190</b>	pitch, made by distillation of coal tar
<b>213118</b>	pipe testing service, oil and gas field, on a contract basis	<b>324122</b>	pitch, roofing, made from purchased asphaltic materials
<b>331317</b>	pipe, aluminum, made from purchased aluminum	<b>325190</b>	pitch, wood, manufacturing
<b>327120</b>	pipe, chimney, clay, manufacturing	<b>334512</b>	pitometers, manufacturing
<b>327330</b>	pipe, concrete, manufacturing	<b>113311</b>	pitprops, wooden, untreated, cutting
<b>331420</b>	pipe, copper and copper alloy, made from purchased metal or scrap	<b>311990</b>	pizza, fresh, manufacturing
<b>332319</b>	pipe, fabricated metal plate, manufacturing	<b>722511</b>	pizzerias, full-service
<b>326290</b>	pipe, hard rubber, manufacturing	<b>722512</b>	pizzerias, pizza take-out
<b>331110</b>	pipe, iron or steel, made in steel mills	<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>238310</b>	plastering (e.g., ornamental, plain), contractors
<b>561310</b>	placement services, employment agency	<b>326198</b>	plastic air cargo transportation containers, manufacturing
<b>813110</b>	places of worship	<b>417230</b>	plastic and rubber industries machinery, equipment and supplies merchant wholesalers
<b>238120</b>	placing and tying reinforcing rods, construction	<b>326111</b>	plastic bag and pouch manufacturing
<b>416320</b>	plain or spliced veneer stock merchant wholesalers	<b>326160</b>	plastic bottle manufacturing
<b>334410</b>	planar cable connectors, manufacturing	<b>811121</b>	plastic bumpers (auto), repair and installation
<b>333120</b>	planers, bituminous, manufacturing	<b>337920</b>	plastic drapery rods, poles, and fixtures, manufacturing
<b>333990</b>	planers, hand-held power-driven, manufacturing	<b>212326</b>	plastic fire clay mining
<b>333519</b>	planers, metalworking, manufacturing	<b>337215</b>	plastic furniture parts and frames, manufacturing
<b>333245</b>	planers, woodworking type, stationary, manufacturing	<b>811310</b>	plastic injection moulds, repair and maintenance
<b>332210</b>	planes, hand-held, non-powered, manufacturing	<b>336360</b>	plastic motor vehicle interior panels and trim, manufacturing
<b>712119</b>	planetariums	<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>321919</b>	planing purchased lumber, planing mills	<b>416340</b>	plastic paints merchant wholesalers
<b>418390</b>	plant food merchant wholesalers	<b>326198</b>	plastic pallets, manufacturing
<b>325313</b>	plant foods, mixed, made in plants producing nitrogenous fertilizer materials	<b>326191</b>	plastic plumbing fixture manufacturing
<b>325313</b>	plant foods, mixed, made in plants producing phosphatic fertilizer materials	<b>315250</b>	plastic rainwear, men's and boys', cut and sewn from purchased fabric
<b>325320</b>	plant growth regulators, manufacturing	<b>315250</b>	plastic rainwear, men's and boys', heat-sealed, manufacturing
<b>311990</b>	plant-based meat alternatives, manufacturing	<b>315250</b>	plastic rainwear, women's and misses', cut and sewn from purchased fabric
<b>417110</b>	planting machinery and equipment merchant wholesalers	<b>315250</b>	plastic rainwear, women's and misses', heat-sealed, manufacturing
<b>333110</b>	planting machines, farm type, manufacturing	<b>314120</b>	plastic shower curtains and table cloths made from purchased materials
<b>532280</b>	plants, live, rental and leasing	<b>326198</b>	plastic strips, door hanging, manufacturing
<b>339950</b>	plaques, nameplates (except engraved), plastic, manufacturing	<b>621110</b>	plastic surgeons' offices
<b>333519</b>	plasma jet spray metal forming machines, manufacturing	<b>326198</b>	plastic thermal bottle, manufacturing
<b>333519</b>	plasma metal cutting machines (except welding machines), manufacturing	<b>339930</b>	plastic toys, manufacturing
<b>333990</b>	plasma welding equipment, manufacturing	<b>337910</b>	plastic waterbed mattresses, manufacturing
<b>621499</b>	plasmapheresis centres	<b>811490</b>	plastic welding
<b>325410</b>	plasmas, manufacturing	<b>337920</b>	plastic window shades and blinds (except textile), 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>337920</b>	plastic window shades and blinds and associated hardware, manufacturing	<b>331420</b>	plate, copper and copper alloy, made from purchased metal or scrap
<b>325510</b>	plastic wood fillers, manufacturing	<b>331490</b>	plate, made from purchased non-ferrous (except aluminum, copper) metal or scrap
<b>332810</b>	plastic, glass, or other media blasting services	<b>332999</b>	plated ware (e.g., ecclesiastical ware, holloware, toilet ware), manufacturing
<b>325190</b>	plasticizers (i.e., basic synthetic chemicals), manufacturing	<b>323120</b>	platemaking, for the printing trades
<b>418410</b>	plasticizers and stabilizers merchant wholesalers	<b>335210</b>	plates or grills, electric, domestic, manufacturing
<b>333246</b>	plastics and rubber working machinery, manufacturing	<b>339950</b>	plates, name (except engraved), wood, manufacturing
<b>325210</b>	plastics and synthetic resins, regenerating, precipitating and coagulating	<b>326198</b>	plates, plastics (except foam), manufacturing
<b>418410</b>	plastics basic shapes merchant wholesalers	<b>331110</b>	plates, steel, manufacturing
<b>326220</b>	plastics belts and hoses (without fittings), manufacturing	<b>518210</b>	Platform as a Service (PaaS)
<b>314910</b>	plastics blanket bags - heat seamed, manufacturing	<b>332810</b>	plating metals and metal products, for the trade
<b>313320</b>	plastics coating of textiles and clothing, own account	<b>331490</b>	platinum and platinum alloy bar, sheet, strip and tubing, made from purchased metal or scrap
<b>326198</b>	plastics counter tops, not fabricated at the construction site, manufacturing	<b>331490</b>	platinum and platinum alloy rolling, drawing or extruding, from purchased metal or scrap
<b>326193</b>	plastics extrusions and mouldings, for making automobile parts, manufacturing	<b>332999</b>	platinum foil and leaf, made from purchased foil
<b>326114</b>	plastics film and unlaminated sheet, manufacturing	<b>212299</b>	platinum group ore mining
<b>326111</b>	plastics film bags, single or multi-wall, manufactured and printed in the same establishment	<b>331410</b>	platinum smelting and primary refining
<b>418410</b>	plastics film merchant wholesalers	<b>339910</b>	platinum, or other precious metal articles (except laboratory or scientific)
<b>418990</b>	plastics foam merchant wholesalers	<b>331490</b>	platinum, recovering from scrap and/or alloying purchased metals
<b>418410</b>	plastics materials merchant wholesalers	<b>414460</b>	play balls merchant wholesalers
<b>418410</b>	plastics resins merchant wholesalers	<b>417990</b>	playground equipment merchant wholesalers
<b>418410</b>	plastics sheet and rods merchant wholesalers	<b>238990</b>	playground equipment, installation
<b>325520</b>	plastics-based adhesives, manufacturing	<b>459119</b>	playground equipment, retail
<b>325510</b>	plastisol coating compounds, manufacturing	<b>414460</b>	playing cards merchant wholesalers
<b>524124</b>	plate glass insurance	<b>323119</b>	playing cards, printing without publishing
<b>331110</b>	plate mill	<b>459120</b>	playing cards, retail
<b>333519</b>	plate rolling mill machinery, metalworking, manufacturing	<b>337126</b>	playpens, children's, metal, manufacturing
<b>332319</b>	plate work (e.g., bending, cutting, punching, shaping, welding), fabricated metal, manufacturing	<b>337123</b>	playpens, children's, wood, manufacturing
		<b>315250</b>	playsuits, girls', cut and sewn from purchased fabric
		<b>315250</b>	playsuits, infants', cut and sewn from purchased fabric

<b>315250</b>	playsuits, women's and misses', cut and sewn from purchased fabric	<b>332910</b>	plumbing fittings and couplings (e.g., compression fittings, metal unions, metal elbows), manufacturing
<b>711411</b>	playwrights' brokers	<b>332910</b>	plumbing fixture fittings and trim, all materials, manufacturing
<b>711513</b>	playwrights, independent	<b>326122</b>	plumbing fixture fittings and trim, plastic, manufacturing
<b>811490</b>	pleasure boat repair, restoration and maintenance services, without sales	<b>332113</b>	plumbing fixture forgings, unfinished, made from purchased iron or steel
<b>336612</b>	pleasure boats and rafts, manufacturing	<b>332113</b>	plumbing fixture forgings, unfinished, made from purchased non-ferrous metal
<b>532280</b>	pleasure boats rental (canoes, rowboats, sailboats)	<b>326191</b>	plumbing fixtures (e.g., shower stalls, toilets, urinals), plastics or fibreglass, manufacturing
<b>721113</b>	pleasure resort (summer hotel)	<b>416120</b>	plumbing fixtures merchant wholesalers
<b>314990</b>	pleating and hemstitching of made-up textile articles (except clothing)	<b>238220</b>	plumbing fixtures, installation
<b>326114</b>	plexiglass (i.e., acrylic sheet), manufacturing	<b>332999</b>	plumbing fixtures, metal, manufacturing
<b>332210</b>	pliers, hand tool, manufacturing	<b>327110</b>	plumbing fixtures, vitreous china, manufacturing
<b>327330</b>	plinth blocks, precast terrazzo, manufacturing	<b>444180</b>	plumbing supplies retailers selling primarily to other businesses but also selling to household consumers
<b>334110</b>	plotters, computer, manufacturing	<b>444180</b>	plumbing supplies, retail
<b>333120</b>	ploughs, construction (e.g., excavating and grading), manufacturing	<b>419120</b>	plumbing, heating and air-conditioning equipment, wholesale agents and brokers
<b>333110</b>	ploughs, farm type, manufacturing	<b>416320</b>	plywood merchant wholesalers
<b>213118</b>	plugging and abandoning wells, on a contract basis	<b>321211</b>	plywood mills, hardwood
<b>335930</b>	plugs, electric wiring devices, manufacturing	<b>321212</b>	plywood mills, softwood
<b>321999</b>	plugs, wood, manufacturing	<b>321211</b>	plywood, hardwood, faced with non-wood materials, manufacturing
<b>416120</b>	plumbers' brass goods, fittings and valves merchant wholesalers	<b>416320</b>	plywood, overlaid or prefinished panels merchant wholesalers
<b>332910</b>	plumbers' brass goods, manufacturing	<b>321212</b>	plywood, overlaid, softwood, manufacturing
<b>332210</b>	plumbers' hand tools, manufacturing	<b>321212</b>	plywood, softwood, faced with non-wood materials, manufacturing
<b>325520</b>	plumbers' putty, manufacturing	<b>334512</b>	pneumatic controllers, industrial process type, manufacturing
<b>416120</b>	plumbers' supplies dealers merchant wholesalers	<b>811310</b>	pneumatic controls, oil field equipment, repair
<b>416330</b>	plumbers' tools and equipment merchant wholesalers	<b>238299</b>	pneumatic conveyance systems, installation
<b>238220</b>	plumbing and heating contractors	<b>333990</b>	pneumatic cylinders, fluid power, manufacturing
<b>416120</b>	plumbing and heating equipment and supplies merchant wholesalers	<b>332910</b>	pneumatic hose fittings, fluid power, manufacturing
<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>326220</b>	pneumatic hose, without fittings, rubber or plastic, manufacturing	<b>315250</b>	police dress uniforms, men's, cut and sewn from purchased fabric
<b>333990</b>	pneumatic pumps, fluid power, manufacturing	<b>315250</b>	police dress uniforms, tailored, women's and misses', cut and sewn from purchased fabric
<b>334512</b>	pneumatic relays, air-conditioning type, manufacturing	<b>912130</b>	police forces, provincial government
<b>333920</b>	pneumatic tube conveyors, manufacturing	<b>541380</b>	police laboratories
<b>332910</b>	pneumatic valves, fluid power, manufacturing	<b>913130</b>	police protection services, local
<b>333990</b>	pneumatic, hand-held power tools, manufacturing	<b>611510</b>	police schools
<b>414420</b>	pocket books merchant wholesalers	<b>913130</b>	police services department, municipal
<b>322230</b>	pocket folders, made from purchased paper or paperboard	<b>459999</b>	police supplies, retail
<b>332210</b>	pocket knives, manufacturing	<b>413190</b>	polished rice merchant wholesalers
<b>811430</b>	pocketbook repair shop	<b>333990</b>	polishers, hand-held power-driven tools, manufacturing
<b>316990</b>	pocketbooks, all materials (except precious metal), manufacturing	<b>418410</b>	polishes (e.g., furniture, automobile, metal, shoe) merchant wholesalers
<b>316990</b>	pocketbooks, men's, all materials, manufacturing	<b>325610</b>	polishes, cleaners and waxes (e.g., automobile, furniture, metal, shoe, floor), manufacturing
<b>315990</b>	pockets (e.g., coats, suits), made from purchased fabric	<b>327910</b>	polishing and grinding wheels, manufacturing
<b>621390</b>	podiatrists, offices and clinics of	<b>314990</b>	polishing cloths, plain, manufacturing
<b>813410</b>	poetry associations	<b>332810</b>	polishing metals and metal products, for the trade
<b>813410</b>	poetry clubs	<b>811420</b>	polishing of furniture
<b>711513</b>	poets, independent	<b>418410</b>	polishing preparations merchant wholesalers
<b>337215</b>	point of purchase display racks, wire, manufacturing	<b>325610</b>	polishing preparations, manufacturing
<b>339940</b>	point protectors, pencil, manufacturing	<b>332810</b>	polishing stainless steel on a contract basis
<b>334110</b>	point-of-sale (POS) terminals, manufacturing	<b>813940</b>	political action committees (PACs)
<b>339930</b>	poker chips, manufacturing	<b>541910</b>	political and public opinion polling services
<b>334512</b>	polariscopes, manufacturing	<b>813940</b>	political campaign organizations
<b>334512</b>	polarizers, manufacturing	<b>541820</b>	political consulting services
<b>334512</b>	polarographic equipment, manufacturing	<b>813940</b>	political groups, organized to raise funds for a political party or individual candidates
<b>237130</b>	pole line construction, general contractors	<b>813940</b>	political organizations and clubs
<b>416110</b>	pole line hardware merchant wholesalers	<b>813940</b>	political organizations
<b>335930</b>	pole line hardware, manufacturing	<b>813940</b>	political parties
<b>321999</b>	poles (e.g., clothesline, flag, tent), wood, manufacturing	<b>115110</b>	pollinating service
<b>113311</b>	poles and pilings, wooden, untreated, cutting	<b>541710</b>	pollution research services
<b>327390</b>	poles, concrete, manufacturing	<b>541380</b>	pollution testing service (except automotive emissions testing)
<b>321114</b>	poles, round wood, cutting and treating	<b>339920</b>	polo equipment (except apparel), manufacturing
<b>315990</b>	police caps and hats (except protective head gear), made from purchased fabric	<b>315120</b>	polo shirts, made in knitting mills



<b>315250</b>	polo shirts, men's and boys', cut and sewn from purchased fabric	<b>325210</b>	polypropylene resins, manufacturing
<b>315250</b>	polo shirts, women's and misses', cut and sewn from purchased fabric	<b>326140</b>	polystyrene foam packaging, manufacturing
<b>325210</b>	polyacrylonitrile resins, manufacturing	<b>325210</b>	polystyrene resins, manufacturing
<b>325220</b>	polyamide (e.g., nylon) fibres and filaments, manufacturing	<b>325210</b>	polysulfide rubber, manufacturing
<b>325210</b>	polyamide resins, manufacturing	<b>325210</b>	polytetrafluoroethylene resins, manufacturing
<b>325210</b>	polycarbonate resins, manufacturing	<b>325510</b>	polyurethane coatings, manufacturing
<b>313210</b>	polyester fabrics, broad-woven, weaving	<b>325220</b>	polyurethane fibres and filaments, manufacturing
<b>325220</b>	polyester fibres and filaments, manufacturing	<b>326150</b>	polyurethane foam products, manufacturing
<b>326114</b>	polyester film and unlaminated sheet, manufacturing	<b>325210</b>	polyurethane resins, manufacturing
<b>325210</b>	polyester resins, manufacturing	<b>325210</b>	polyvinyl alcohol resins, manufacturing
<b>313210</b>	polyethylene fabrics, broad-woven, weaving	<b>325210</b>	polyvinyl chloride (PVC) resins, manufacturing
<b>326114</b>	polyethylene film and unlaminated sheet, manufacturing	<b>325220</b>	polyvinyl ester fibres and filaments, manufacturing
<b>325210</b>	polyethylene resins, manufacturing	<b>326114</b>	polyvinyl film and unlaminated sheet, manufacturing
<b>325210</b>	polyethylene rubber, manufacturing	<b>325210</b>	polyvinyl resins, manufacturing
<b>325220</b>	polyethylene terephthalate (PET) fibres and filaments, manufacturing	<b>325220</b>	polyvinylidene chloride (i.e., saran) fibres and filaments, manufacturing
<b>325210</b>	polyethylene terephthalate (PET) resins, manufacturing	<b>111330</b>	pomegranate orchards and farms
<b>334512</b>	polygraph machines, manufacturing	<b>315250</b>	ponchos and similar waterproof raincoats, cut and sewn from purchased fabric
<b>561611</b>	polygraph service	<b>237990</b>	pond construction, general contractors
<b>325210</b>	polyhexamethylenediamine adipamide resins, manufacturing	<b>336612</b>	pontoon boats, building
<b>325190</b>	polyhydric alcohol esters and amines, manufacturing	<b>336410</b>	pontoons, aircraft, manufacturing
<b>325190</b>	polyhydric alcohols, manufacturing	<b>459119</b>	pool and billiard table, retail
<b>325210</b>	polyisobutylene resins, manufacturing	<b>811490</b>	pool table repairing, moving and leveling
<b>325210</b>	polyisobutylene rubber, manufacturing	<b>488519</b>	pool-car services
<b>325210</b>	polyisobutylene-isoprene rubber, manufacturing	<b>327214</b>	pop or beer bottles, made in glass-making plants
<b>325210</b>	polymethacrylate resins, manufacturing	<b>311990</b>	popcorn (except popped), manufacturing
<b>325210</b>	polymethylene rubber, manufacturing	<b>413190</b>	popcorn merchant wholesalers
<b>325220</b>	polyolefin fibres and filaments, manufacturing	<b>335210</b>	popcorn poppers for home use, electric, manufacturing
<b>313210</b>	polypropylene fabrics, broad-woven, weaving	<b>445292</b>	popcorn stands, retail
<b>325220</b>	polypropylene fibres and filaments, manufacturing	<b>311919</b>	popcorn, popped (except candy-covered), manufacturing
<b>326114</b>	polypropylene film and unlaminated sheet, 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>326191</b>	portable toilets, plastics, manufacturing
<b>415190</b>	popup campers merchant wholesalers	<b>811310</b>	portable welding shop (mobile)
<b>327110</b>	porcelain parts, electrical and electronic devices, moulded, manufacturing	<b>413220</b>	porter merchant wholesalers
<b>327110</b>	porcelain, chemical, manufacturing	<b>812990</b>	porter service
<b>337920</b>	porch shades, wood slat, manufacturing	<b>316990</b>	portfolios, manufacturing
<b>337126</b>	porch swings, metal, manufacturing	<b>418990</b>	portrait merchant wholesalers
<b>321919</b>	porch work (e.g., columns, newels, rails, trellises), wood, manufacturing	<b>541920</b>	portrait photography studios or services
<b>311420</b>	pork and beans, canning	<b>334511</b>	position indicators (e.g., for landing gear, stabilizers), airframe equipment, manufacturing
<b>311617</b>	pork carcasses, half-carcasses, primal and sub-primal cuts, produced in slaughtering plants	<b>336310</b>	positive crankcase ventilation (PCV) valves, engine, manufacturing
<b>311617</b>	pork extracts produced in slaughtering plants	<b>334512</b>	positive displacement meters, manufacturing
<b>311617</b>	pork sausage casings, natural, produced in slaughtering plants	<b>334512</b>	positron emission tomography (PET) scanners, manufacturing
<b>311617</b>	pork sausages and similar products, produced in slaughtering plants	<b>238130</b>	post framing contractors
<b>311617</b>	pork wieners, sausages, luncheon meats and other prepared pork products, produced in slaughtering plants	<b>332210</b>	post hole diggers, non-powered, manufacturing
<b>311617</b>	pork, cured or smoked, produced in slaughtering plants	<b>333120</b>	post hole diggers, powered, manufacturing
<b>311617</b>	pork, fresh, chilled or frozen produced in slaughtering plants	<b>491110</b>	post office box service
<b>911910</b>	port authorities and districts, nonoperating	<b>491110</b>	post office operation, contract
<b>488310</b>	port facilities operation	<b>491110</b>	post office operations
<b>332311</b>	portable buildings, prefabricated, metal, manufacturing	<b>333310</b>	postage meters, manufacturing
<b>332999</b>	portable chemical toilets, metal, manufacturing	<b>323119</b>	postage stamps, printing without publishing
<b>334110</b>	portable computer, manufacturing	<b>334110</b>	postal code readers, manufacturing
<b>333120</b>	portable crushing, pulverizing and screening machinery, manufacturing	<b>484110</b>	postal delivery service, local trucking, on contract (bulk)
<b>334310</b>	portable digital audio and video players, manufacturing	<b>337215</b>	postal service lock boxes, manufacturing
<b>414220</b>	portable electric heaters merchant wholesalers	<b>323119</b>	postcards, printing without publishing
<b>414220</b>	portable humidifiers and dehumidifiers merchant wholesalers	<b>541850</b>	poster advertising services
<b>335130</b>	portable lamps (electric), manufacturing	<b>513190</b>	poster publishers or publishing exclusively on Internet
<b>414210</b>	portable recorder and cassette player merchant wholesalers	<b>449123</b>	posters and prints, retail
<b>334310</b>	portable stereo systems, manufacturing	<b>323119</b>	posters, printing (except quick, digital) without publishing
<b>334512</b>	portable test meters, manufacturing	<b>513190</b>	posters, publishing and printing combined
		<b>513190</b>	posters, publishing or publisher
		<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>311990</b>	potato or rice mixes, made from purchased dried ingredients
<b>418610</b>	posts, logs, hewn ties and poles merchant wholesalers	<b>332210</b>	potato peelers, non-electric, manufacturing
<b>113311</b>	posts, wood, hewn, round or split, producing	<b>311420</b>	potato products (e.g., flakes, granules), dehydrating
<b>611210</b>	post-secondary or non-university educational	<b>111999</b>	potatoes and cauliflower growing, combination
<b>512190</b>	post-synchronization, sound dubbing (except in sound recording studios)	<b>111999</b>	potatoes and grain growing, combination
<b>238220</b>	potable water systems (except water well), installation	<b>111999</b>	potatoes and holly growing, combination
<b>212396</b>	potash mining	<b>111999</b>	potatoes and turnips growing, combination
<b>212396</b>	potash screening and pulverizing, mining	<b>334512</b>	potentiometric instruments (except industrial process type), manufacturing
<b>325189</b>	potassium aluminum sulphate, manufacturing	<b>334512</b>	potentiometric instruments (except x-y recorders), industrial process type, manufacturing
<b>325189</b>	potassium bichromate and chromate, manufacturing	<b>335315</b>	potheads, manufacturing
<b>325190</b>	potassium bitartrate, manufacturing	<b>339990</b>	potpourri, manufacturing
<b>325189</b>	potassium bromide, manufacturing	<b>332420</b>	pots (e.g., annealing, melting, smelting), heavy gauge metal, manufacturing
<b>325181</b>	potassium carbonate, manufacturing	<b>332210</b>	pots and pans, fabricated metal, manufacturing
<b>325189</b>	potassium chlorate, manufacturing	<b>327120</b>	pots, glasshouse, clay refractory, manufacturing
<b>212396</b>	potassium chloride (i.e., potash), mining and/or beneficiating	<b>459120</b>	pottery (unfinished pottery to be painted by customer on premises), retail
<b>325189</b>	potassium chloride, manufacturing	<b>327110</b>	pottery products, manufacturing
<b>325181</b>	potassium hydroxide (i.e., caustic potash), manufacturing	<b>611690</b>	pottery schools
<b>325189</b>	potassium hypochlorate, manufacturing	<b>327110</b>	pottery, ceramics and plumbing fixtures made of clay or other materials with similar properties
<b>325189</b>	potassium iodide, manufacturing	<b>449129</b>	pottery, retail
<b>325189</b>	potassium nitrate, manufacturing	<b>711511</b>	pottery, studio based production
<b>325189</b>	potassium permanganate, manufacturing	<b>325314</b>	potting soil, manufacturing
<b>325189</b>	potassium salts, manufacturing	<b>444240</b>	potting soil, retail
<b>325189</b>	potassium sulphate, manufacturing	<b>311615</b>	poultry (e.g., canned, cooked, fresh, frozen) processing (except baby or pet food)
<b>493130</b>	potato cellars	<b>311615</b>	poultry (e.g., chickens, ducks, geese, turkey) slaughtering and dressing
<b>413190</b>	potato chips and related snacks merchant wholesalers	<b>112991</b>	poultry and beef operation
<b>311919</b>	potato chips and sticks, manufacturing	<b>445240</b>	poultry and egg dealers, retail
<b>115110</b>	potato curing service	<b>419110</b>	poultry and eggs, business-to-business (B2B) electronic markets, wholesale
<b>333110</b>	potato diggers, harvesters and planters, manufacturing	<b>419120</b>	poultry and eggs, wholesale agents and brokers
<b>111211</b>	potato farming (e.g., seed or table)	<b>417110</b>	poultry equipment merchant wholesalers
<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>311614</b>	poultry fat, rendering	<b>238299</b>	power generating equipment installation, contractors
<b>311615</b>	poultry meat products (e.g., weiners, luncheon meats, sausages), manufacturing	<b>237990</b>	power generating stations, hydroelectric, construction
<b>332619</b>	poultry netting, made from purchased wire	<b>221119</b>	power generation, biomass
<b>333110</b>	poultry or chicken brooders, feeders and waterers, manufacturing	<b>221119</b>	power generation, geothermal
<b>413130</b>	poultry products merchant wholesalers	<b>335312</b>	power generators, manufacturing
<b>325620</b>	powder (e.g., baby, body, face, talcum, toilet), manufacturing	<b>416330</b>	power hand tools merchant wholesalers
<b>332810</b>	powder coating metals and metal products	<b>417230</b>	power house equipment (except electrical) merchant wholesalers
<b>325510</b>	powder coatings, manufacturing	<b>812320</b>	power laundries (except coin operated)
<b>333519</b>	powder metallurgy forming presses, manufacturing	<b>812320</b>	power laundry and dry-cleaning plants (except coin-operated)
<b>332118</b>	powder metallurgy products, manufactured on a job or order basis	<b>416110</b>	power line wiring supplies merchant wholesalers
<b>314990</b>	powder puffs and mitts, manufacturing	<b>334512</b>	power measuring equipment, electrical, manufacturing
<b>331110</b>	powder, iron or steel, made in steel mills	<b>417110</b>	power mowers merchant wholesalers
<b>331420</b>	powder, made from purchased copper	<b>417230</b>	power plant machinery merchant wholesalers
<b>331221</b>	powder, made from purchased iron or steel	<b>237130</b>	power plants (except hydroelectric), construction
<b>331490</b>	powder, non-ferrous metal (except aluminum, copper), made from purchased metals	<b>417210</b>	power shovels merchant wholesalers
<b>333990</b>	powder-actuated hand-held power tools, manufacturing	<b>336330</b>	power steering hose assemblies, manufacturing
<b>333910</b>	power (i.e., pressure) washer units, manufacturing	<b>336330</b>	power steering pumps, manufacturing
<b>417230</b>	power (industrial) boilers merchant wholesalers	<b>336330</b>	power steering pumps, rebuilding on a factory basis
<b>237130</b>	power and communication line and related structures construction	<b>335990</b>	power supplies, uninterruptible, manufacturing
<b>332410</b>	power boiler and heat exchanger fabrication and installation	<b>335315</b>	power switching equipment, manufacturing
<b>332410</b>	power boiler and heat exchanger manufacturing	<b>811411</b>	power tools, repair (without retail sales of new equipment)
<b>238299</b>	power boiler installation	<b>416110</b>	power transformers merchant wholesalers
<b>332410</b>	power boilers, manufacturing	<b>335311</b>	power transformers, manufacturing
<b>238299</b>	power boilers, purchased, erection	<b>811310</b>	power transformers, repair service
<b>561799</b>	power cleaning paved areas (except streets)	<b>417230</b>	power transmission chain merchant wholesalers
<b>335315</b>	power connectors, manufacturing	<b>333310</b>	power washer cleaning equipment, manufacturing
<b>335990</b>	power conversion units (i.e., ac to dc), static-electric, manufacturing	<b>561799</b>	power washing building exteriors
<b>334512</b>	power factor meters, manufacturing	<b>336320</b>	power window and door lock systems, automotive, truck and bus, manufacturing
<b>335315</b>	power fuse devices, 600 volts and over, 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>458310</b>	precious stone jewellery, retail
<b>335311</b>	power, distribution and specialty transformers manufacturing	<b>212398</b>	precious stones mining
<b>333990</b>	power-driven hand tools, manufacturing	<b>339910</b>	precious stones, cutting and polishing
<b>444140</b>	power-driven hand tools, retail	<b>811210</b>	precision instrument repair
<b>441220</b>	powered snow sled dealers, retail	<b>332710</b>	precision turned product, manufacturing (using automatic screw machines, rotary transfer, turning centres, computer numerically controlled (CNC) lathes)
<b>212398</b>	pozzolana (volcanic ash), mining	<b>334512</b>	predetermined counters, manufacturing
<b>315250</b>	prayer shawls, cut and sewn from purchased fabric	<b>332311</b>	pre-engineered metal buildings, manufacturing
<b>315120</b>	prayer shawls, made in knitting mills	<b>236210</b>	pre-engineered or prefabricated light industrial metal buildings, erection
<b>327330</b>	precast concrete blocks, pipes and bricks, manufacturing	<b>416390</b>	prefabricated buildings merchant wholesalers
<b>238120</b>	precast concrete framing	<b>416390</b>	prefabricated cottages merchant wholesalers
<b>238120</b>	precast concrete panels, slabs or forms, installation	<b>238350</b>	prefabricated door and window installation
<b>327330</b>	precast concrete pipe, manufacturing	<b>416120</b>	prefabricated fireplaces merchant wholesalers
<b>327390</b>	precast concrete products (except block, brick, pipe), manufacturing	<b>416390</b>	prefabricated homes merchant wholesalers
<b>331490</b>	precious metal bar, sheet, strip and tubing, made from purchased metal or scrap	<b>444180</b>	prefabricated house and building dealers, retail
<b>414410</b>	precious metal jewellers' findings merchant wholesalers	<b>238350</b>	prefabricated kitchen and bath cabinet, residential-type, installation
<b>414410</b>	precious metal jewellery merchant wholesalers	<b>332311</b>	prefabricated metal building and component manufacturing
<b>458310</b>	precious metal jewellery, retail	<b>327390</b>	prefabricated modular panels composed of concrete, steel and expanded polyester
<b>418510</b>	precious metal mill shapes merchant wholesalers	<b>236110</b>	prefabricated multifamily buildings, assembled on site by general contractors
<b>414410</b>	precious metal necklaces merchant wholesalers	<b>236110</b>	prefabricated multifamily buildings, assembled on site by operative builders
<b>414410</b>	precious metal plated ware merchant wholesalers	<b>416210</b>	prefabricated products structural steel merchant wholesalers
<b>332810</b>	precious metal plating of metals and metal products, for the trade	<b>321992</b>	prefabricated wood building manufacturing
<b>331490</b>	precious metal rolling, drawing or extruding, from purchased metal or scrap	<b>238130</b>	prefabricated wood frame components (e.g., trusses), installation
<b>418510</b>	precious metals and alloys, primary forms and basic shapes merchant wholesalers	<b>321215</b>	prefabricated wood trusses, manufacturing
<b>418510</b>	precious metals bullion merchant wholesalers	<b>321211</b>	prefinished hardwood plywood, manufacturing
<b>331410</b>	precious metals smelting and primary refining	<b>321212</b>	prefinished softwood plywood, manufacturing
<b>331490</b>	precious metals, recovering from scrap and/or alloying purchased metals	<b>325410</b>	pregnancy test kits, manufacturing
<b>414410</b>	precious stone jewellery merchant wholesalers	<b>112920</b>	pregnant mares' urine (PMU), producing

<b>624410</b>	pre-kindergarten or pre-school (except when part of elementary school system)	<b>414440</b>	pre-recorded, audio cassettes and tapes merchant wholesalers
<b>611110</b>	pre-kindergarten or pre-school, when part of elementary school system	<b>414510</b>	prescription drugs merchant wholesalers
<b>236110</b>	premanufactured housing, single-family, assembled on site, general contractors	<b>456130</b>	prescription eyeglasses and contact lenses made on premises, retail (including lens grinding on the premises)
<b>413220</b>	premixed alcoholic cocktails merchant wholesalers	<b>414510</b>	prescription medicines merchant wholesalers
<b>334610</b>	pre-packaged software, mass-reproducing	<b>111421</b>	preseeded mats farming
<b>624210</b>	preparation and delivery of meals to persons who, by reason of age, disability or illness, are unable to prepare meals for themselves	<b>711311</b>	presenters, arts events, with their own facilities
<b>624210</b>	preparation and provision of meals at fixed or mobile locations	<b>311420</b>	preserves (e.g., imitation), canning
<b>611690</b>	preparation for standardized exam instruction services	<b>311420</b>	preserves, jams and jellies (jelly), manufacturing
<b>611110</b>	preparatory schools, elementary	<b>812990</b>	preserving cut flowers, service of
<b>611110</b>	preparatory schools, secondary	<b>321114</b>	preserving purchased wood and wood products
<b>311420</b>	prepared canned pasta products, such as canned spaghetti, including other ingredients to make a dish	<b>313310</b>	preshrinking broad-woven fabrics and clothing, for the trade
<b>311119</b>	prepared feeds for farm animal, including turkey and chicken (except pets), manufacturing	<b>313310</b>	preshrinking purchased fabrics (except wool and similar animal fibre)
<b>311211</b>	prepared flour mixes, made in flour mills	<b>313310</b>	preshrinking purchased fabrics, wool and similar animal fibre
<b>418310</b>	prepared livestock feeds merchant wholesalers	<b>325610</b>	presoaks, manufacturing
<b>311990</b>	prepared meals, perishable, packaged for individual resale	<b>561490</b>	presorting mail services
<b>418310</b>	prepared poultry feeds merchant wholesalers	<b>333519</b>	press brakes, metalworking, manufacturing
<b>311940</b>	prepared sauces (except tomato-based, gravy), manufacturing	<b>332113</b>	press forgings, unfinished, made from purchased iron or steel
<b>313310</b>	preparing textile fibres for spinning	<b>516219</b>	press service (news syndicate)
<b>323120</b>	prepress printing services (e.g., colour separation, imagesetting, photocomposition, typesetting)	<b>418220</b>	pressed and moulded pulp goods merchant wholesalers
<b>323120</b>	pre-press services to printers	<b>321999</b>	pressed logs of sawdust and other wood particles, non-petroleum binder, manufacturing
<b>414450</b>	prerecorded digital video disc (DVD) merchant wholesalers	<b>333519</b>	presses (e.g., punching, shearing, stamping), metal forming, manufacturing
<b>334610</b>	pre-recorded magnetic audio tapes and cassettes, mass-reproducing	<b>333248</b>	presses (i.e., food manufacturing type), manufacturing
<b>449214</b>	pre-recorded tape, compact disc and record retailers	<b>333245</b>	presses for making composite wood (e.g., hardboard, fibreboard, plywood, particleboard), manufacturing
<b>449214</b>	prerecorded tape, compact disc and record, mail order houses	<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>335910</b>	primary and storage batteries, manufacturing
<b>334512</b>	pressure and vacuum indicators, aircraft engine, manufacturing	<b>621110</b>	primary care medical (M.D.) clinics
<b>332910</b>	pressure control valves (except fluid power), industrial type, manufacturing	<b>334512</b>	primary elements for process flow measurement (i.e., orifice plates), manufacturing
<b>332910</b>	pressure control valves, fluid power, manufacturing	<b>416210</b>	primary forms and basic shapes aluminum and aluminum alloy merchant wholesalers
<b>334512</b>	pressure controllers, air-conditioning system type, manufacturing	<b>334512</b>	primary oil burner controls (e.g., cadmium cells, stack controls), manufacturing
<b>332210</b>	pressure cookers, household type, manufacturing	<b>334512</b>	primary process temperature sensors, manufacturing
<b>334512</b>	pressure gauges (e.g., dial, digital), industrial process type, manufacturing	<b>331313</b>	primary refining of aluminum
<b>334512</b>	pressure instruments, industrial process type, manufacturing	<b>331410</b>	primary refining of non-ferrous metals (except aluminum)
<b>327330</b>	pressure pipe, reinforced concrete, manufacturing	<b>611110</b>	primary schools
<b>322220</b>	pressure sensitive paper and tape (except medical), made from purchased materials	<b>331313</b>	primary smelting of aluminum
<b>418210</b>	pressure sensitive tape merchant wholesalers	<b>331410</b>	primary smelting of non-ferrous metals (except aluminum)
<b>541380</b>	pressure testing lines on site, service	<b>911910</b>	prime minister's office, federal government
<b>334512</b>	pressure transducers, manufacturing	<b>325510</b>	primers, paint, manufacturing
<b>321111</b>	pressure treated lumber, made from logs or bolts	<b>449123</b>	print and picture frame, retail
<b>321114</b>	pressure treated lumber, made from purchased lumber	<b>323119</b>	print shops, letterpress
<b>334512</b>	pressurestats, manufacturing	<b>323114</b>	print shops, quick
<b>238120</b>	pre-stressed concrete beams, slabs or other components, installation	<b>323113</b>	print shops, screen (except on textile fabrics), while you wait service
<b>327330</b>	prestressed concrete blocks, bricks and pipes, manufacturing	<b>334410</b>	printed circuit assemblies, manufacturing
<b>327390</b>	prestressed concrete products (except block, brick, pipe), manufacturing	<b>417320</b>	printed circuit boards merchant wholesalers
<b>722512</b>	pretzel or bagel shops, for consumption on the premises	<b>334410</b>	printed circuit boards, bare (i.e., without mounted electronic components), manufacturing
<b>413190</b>	pretzels (except frozen) merchant wholesalers	<b>334410</b>	printed circuit boards, loading
<b>311814</b>	pretzels, soft, made in commercial bakeries	<b>334410</b>	printed circuit laminates, manufacturing
<b>331313</b>	primary aluminum production and manufacturing aluminum alloys	<b>541340</b>	printed circuitry graphic layout
<b>331313</b>	primary aluminum production and manufacturing aluminum shapes (e.g., bar, ingot, rod, sheet)	<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>814110</b>	private households employing domestic personnel
<b>325910</b>	printing ink manufacturing	<b>561611</b>	private investigation services
<b>325910</b>	printing inks (e.g., duplicating, lithographic, flexographic, letterpress), manufacturing	<b>561430</b>	private mail box rental centres
<b>325910</b>	printing inks (e.g., offset, gravure, inkjet), manufacturing	<b>561430</b>	private mail centres
<b>323119</b>	printing looseleaf fillers (e.g., refills for blankbooks, photo albums, scrapbooks, time planners/organizers, etc.)	<b>813410</b>	private members club
<b>333248</b>	printing machinery for textiles, manufacturing	<b>611110</b>	private schools, elementary
<b>323116</b>	printing manifold business or unit set forms (e.g., credit card slips)	<b>611110</b>	private schools, secondary
<b>313310</b>	printing on narrow fabrics, for the trade	<b>911910</b>	privy council office
<b>313310</b>	printing on purchased broad-woven fabrics (except wool and similar animal fibre)	<b>912110</b>	probate courts
<b>313310</b>	printing on purchased broad-woven fabrics, wool and similar animal fibre	<b>911220</b>	probation offices, federal government
<b>313310</b>	printing on purchased narrow fabrics	<b>912120</b>	probation offices, provincial
<b>313310</b>	printing on textile fabrics, for the trade	<b>212398</b>	probertite mining
<b>323113</b>	printing on textile products (e.g., napkins, placemats, towels)	<b>334512</b>	probes, electric, medical, manufacturing
<b>418220</b>	printing paper merchant wholesalers	<b>325410</b>	procaine and derivatives (i.e., basic chemicals), manufacturing
<b>236210</b>	printing plant construction	<b>541190</b>	process server
<b>333248</b>	printing plate engraving machinery, manufacturing	<b>311515</b>	processed cheese, manufacturing
<b>323120</b>	printing plate preparation services	<b>418310</b>	processed feeds merchant wholesalers (except pets)
<b>333248</b>	printing plates, blank (except photosensitized), manufacturing	<b>413190</b>	processed honey merchant wholesalers
<b>323120</b>	printing postpress services (e.g., bevelling, binding, bronzing, edging, foil stamping)	<b>311614</b>	processed meats (except poultry, small game, pet food and baby food), made from purchased meat
<b>333248</b>	printing press rollers, manufacturing	<b>414430</b>	processing and finishing equipment, photographic merchant wholesalers
<b>333248</b>	printing presses (except textile printing machinery), manufacturing	<b>312310</b>	processing cannabis for secondary markets
<b>811310</b>	printing trade machinery repair	<b>311614</b>	processing dead stock or carrion for animal feed
<b>417230</b>	printing trades machinery and equipment merchant wholesalers	<b>111995</b>	processing for primary markets cannabis grown in open fields
<b>333310</b>	prisms, optical, manufacturing	<b>111412</b>	processing for primary markets cannabis grown under cover
<b>911220</b>	prison, federal government	<b>333248</b>	processing machinery (i.e., butter, cheese, chocolate), manufacturing
<b>912120</b>	prisons, provincial	<b>212393</b>	processing of salt at the mine site
<b>334210</b>	private branch exchange (PBX) equipment, manufacturing	<b>314990</b>	processing of textile mill waste and recovering fibres
<b>561611</b>	private detectives services	<b>236210</b>	processing plants (e.g., food, fish), construction
<b>238210</b>	private driveway or parking area lighting contractors	<b>311940</b>	processing purchased salt into table salt, manufacturing
<b>721111</b>	private hotels	<b>322112</b>	processing waste paper into pulp
		<b>911910</b>	procurement services, federal



<b>445230</b>	produce (e.g., fruit, vegetable) markets and stands, retail	<b>211110</b>	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
<b>419120</b>	produce brokers, wholesale	<b>512290</b>	production of radio programs (except done in broadcast facilities)
<b>413150</b>	produce buyers, merchant wholesalers	<b>212210</b>	production of sinter and other agglomerates (except those associated with blast furnace operations)
<b>813910</b>	producers' association	<b>212210</b>	production of sinter and other agglomerates
<b>516110</b>	producing and directing live radio programs for distribution over the airwaves	<b>512110</b>	production of television show programs or commercials (except in broadcast studios)
<b>513130</b>	producing and distributing text books; technical, scientific and professional books; and mass market paperback books	<b>512110</b>	production of television show programs or commercials
<b>331110</b>	producing ferro-alloys	<b>541619</b>	production planning and control consulting services
<b>331110</b>	producing iron and steel basic shapes, such as plates, sheets, strips, rods and bars, and other fabricated products or casting ingots only	<b>541619</b>	productivity improvement consulting services
<b>111994</b>	producing maple products in plants	<b>611430</b>	professional and management development instruction provided either at the establishment's facilities or at an off-site location
<b>325313</b>	producing natural organic fertilizers and mixtures (except compost)	<b>611430</b>	professional and management development training
<b>111219</b>	producing vegetable and melon seeds, except seed potatoes, and melon bedding plants	<b>513130</b>	professional books, publishing and printing combined
<b>561990</b>	product assembling services for retailers, on contract	<b>513130</b>	professional books, publishing or publishers
<b>524125</b>	product liability insurance	<b>711215</b>	professional boxers
<b>524135</b>	product liability reinsurance	<b>541690</b>	professional career advancement consultant
<b>541690</b>	product quality consulting services (except quality control service)	<b>611610</b>	professional dance school
<b>561910</b>	product sterilization and packaging service	<b>611610</b>	professional dance schools
<b>541380</b>	product testing services	<b>417930</b>	professional equipment merchant wholesalers
<b>334512</b>	production counters, manufacturing	<b>417930</b>	professional instruments merchant wholesalers
<b>522299</b>	production credit associations, agricultural	<b>419120</b>	professional machinery and equipment, wholesale agents and brokers
<b>541380</b>	production equipment inspection service	<b>513120</b>	professional magazines and periodicals, publishing and printing combined
<b>325314</b>	production of compost from organic waste	<b>513120</b>	professional magazines and periodicals, publishing or publisher
<b>562210</b>	production of electricity through incineration of waste (waste remediation as primary activity)	<b>524125</b>	professional malpractice insurance
<b>512110</b>	production of instructional films, movies and animated cartoon films	<b>524135</b>	professional malpractice reinsurance
<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>417930</b>	professional measuring and measuring-controlling instruments merchant wholesalers	<b>711319</b>	promoting and presenting sports tournaments, in their own facilities
<b>611510</b>	professional modelling schools	<b>911390</b>	promoting citizen-oriented activities
<b>611310</b>	professional schools (e.g., dental, engineering, law, medical)	<b>912210</b>	promoting improved working conditions and providing arbitration and conciliation services in collective bargaining
<b>315250</b>	professional service apparel, washable, men's and boys', cut and sewn from purchased fabric	<b>911310</b>	promoting improved working conditions and providing arbitration and conciliation services in collectives bargaining in federally regulated industries
<b>315250</b>	professional service apparel, washable, women's, misses' and girls', cut and sewn from purchased fabric	<b>561410</b>	proofreading service
<b>711329</b>	professional sports promoters (e.g., boxing, wrestling), without facilities	<b>457212</b>	propane dealer, retail
<b>813920</b>	professional standards review boards	<b>332420</b>	propane gas cylinders, manufacturing
<b>711215</b>	professional tennis players	<b>457212</b>	propane gas sales and distribution, retail
<b>326130</b>	profile shapes (e.g., plate, rod, sheet), laminated plastics, manufacturing	<b>324110</b>	propane gases, made in petroleum refineries
<b>326121</b>	profile shapes (e.g., rod, tube), non-rigid plastics, manufacturing	<b>532280</b>	propane tanks, commercial and residential, rental
<b>326140</b>	profile shapes, polystyrene foam, manufacturing	<b>335210</b>	propeller fans, window-type (household), manufacturing
<b>334512</b>	programmers, process type, manufacturing	<b>336350</b>	propeller shaft assemblies, automotive, truck and bus, manufacturing
<b>513211</b>	programming languages and compilers, publishing (including designing and developing), packaged	<b>333519</b>	propeller straightening presses, manufacturing
<b>513211</b>	programming languages and compilers, publishing	<b>334512</b>	propeller type meters with registers, manufacturing
<b>323119</b>	programs, for sporting events, printing without publishing	<b>332999</b>	propellers, ship and boat, machined, manufacturing
<b>532490</b>	projection equipment rental	<b>237210</b>	property development
<b>334310</b>	projection televisions, manufacturing	<b>561799</b>	property maintenance services on contract
<b>332999</b>	projectors (e.g., antisub, depth charge release, grenade, Livens, rocket), manufacturing	<b>531310</b>	property management, non residential
<b>711311</b>	promoters of arts events, with facilities	<b>813990</b>	property owners' association
<b>711321</b>	promoters of arts events, without facilities	<b>524134</b>	property reinsurance carriers
<b>561920</b>	promoters of home shows, flower shows	<b>541190</b>	property tax assessment consulting services
<b>711321</b>	promoters of lecture series without facilities	<b>913910</b>	property tax assessors' offices
<b>711321</b>	promoters of live performing arts productions (e.g., concerts), without facilities	<b>326290</b>	prophylactics (i.e., condoms), rubber, manufacturing
<b>711329</b>	promoters, organizers or operators of sports events, without facilities	<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>721310</b>	providing complementary services, such as housekeeping, meals and laundry services
<b>325190</b>	propylene glycol, manufacturing	<b>518210</b>	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
<b>325210</b>	propylene resins, manufacturing	<b>561450</b>	providing credit investigation services
<b>213117</b>	prospect drilling for metal mining, on a contract basis	<b>332710</b>	providing custom and repair services
<b>213117</b>	prospect drilling for non-metallic minerals (except fuels), on contract basis	<b>513140</b>	providing electronic versions of directories and mailing lists directly to customers by the establishment or third party vendors
<b>339110</b>	prosthesis, glass or plastic artificial eye, manufacturing	<b>523930</b>	providing financial planning advice, investment counseling and investment research
<b>417930</b>	prosthetic appliances and supplies merchant wholesalers	<b>713950</b>	providing food and beverage services at bowling centres
<b>621390</b>	prosthetists' office (e.g., centres, clinics)	<b>713210</b>	providing food and beverage services at casinos
<b>812330</b>	protective apparel launderer	<b>713910</b>	providing food and beverage services, equipment rental services and golf instruction services
<b>416120</b>	protective covers for gas valves and fittings merchant wholesalers	<b>722310</b>	providing food services to airlines, railways and institutions, as well as establishments that operate food concessions at sports and similar facilities
<b>335315</b>	protective equipment for electric lighting distribution and control, manufacturing	<b>488410</b>	providing light and heavy towing services, both local and long distance, to the general public, commercial, transportation and other sectors
<b>315250</b>	protective wear for fishermen, cut and sewn from purchased fabric	<b>722410</b>	providing limited food services
<b>334512</b>	protein analyzers, laboratory type, manufacturing	<b>512130</b>	providing occasional motion picture exhibition services, such as those provided during film festivals
<b>325220</b>	protein fibres and filaments, manufacturing	<b>517410</b>	providing services to individual customers that are beyond the reach of terrestrial networks (e.g., high speed Internet)
<b>325210</b>	protein plastics, manufacturing	<b>518210</b>	providing specialized activities, such as general time-share mainframe facilities to clients
<b>339990</b>	prototypes (ship models), manufacturing	<b>519290</b>	providing telephone based information recordings or searching and retrieving information on a contract basis
<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>721310</b>	providing temporary or longer-term accommodation, which, for the period of occupancy, may serve as a principal residence
<b>721212</b>	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		
<b>721211</b>	providing access to facilities, such as washrooms, laundry rooms, recreation halls and facilities, and stores and snack bars		
<b>721192</b>	providing access to private beaches and fishing		
<b>721213</b>	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		

<b>912150</b>	provincial cannabis regulatory services	<b>722320</b>	provision of equipment and vehicles to transport meals and snacks to events and to prepare food at the event site
<b>912910</b>	provincial civil service		
<b>912120</b>	provincial correctional services	<b>541110</b>	provision of expertise in a range of, or specific area of law, such as criminal, corporate, real estate, family and estate, and intellectual property
<b>912110</b>	provincial courts of law (civil and criminal)		
<b>522190</b>	provincial government savings establishments that channel deposits to the government rather than lending them to customers	<b>456199</b>	provision of fitting services in addition to retailing
<b>712190</b>	provincial parks	<b>561710</b>	provision of fumigation services
<b>912130</b>	provincial police services	<b>457211</b>	provision of furnace repair and maintenance services in addition to the primary activity of retailing and delivering oil
<b>912910</b>	provincial premier's office, provincial		
<b>912910</b>	provincial taxation administration	<b>444110</b>	provision of installation and repair services for the merchandise retailed by home centres
<b>912910</b>	provincial-federal fiscal relations, provincial government	<b>459930</b>	provision of installation services in addition to retailing the mobile homes
<b>912910</b>	provincial-federal relations, provincial government	<b>444180</b>	provision of installation services related to building materials in addition to retailing
<b>459993</b>	provincially regulated cannabis retail locations	<b>444240</b>	provision of landscaping services in addition to retailing nursery and garden products
<b>624220</b>	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 homeowners with a disability	<b>622310</b>	provision of long-term care for the chronically ill
<b>621420</b>	provision of a counselling staff and information regarding a wide range of mental health and substance use issues	<b>623222</b>	provision of medical services incidental to counselling, mental rehabilitation and support services for patients with a mental health condition
<b>524124</b>	provision of a package with related types of protection, such as personal liability for homeowners and tenants, business-interruption insurance and temporary accommodation costs	<b>623221</b>	provision of medical services incidental to counselling, mental rehabilitation and support services for patients with substance use illnesses
<b>459992</b>	provision of access to on-premise beer and wine-making equipment	<b>622210</b>	provision of other services, such as out-patient services and electroencephalograph services
<b>541330</b>	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	<b>622310</b>	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
<b>458111</b>	provision of alterations on men's and boy's ready-to-wear garments sold	<b>459910</b>	provision of pet grooming services, in addition to retailing pets, pet food and pet supplies
<b>623210</b>	provision of care in a group home or institutional setting		
<b>487210</b>	provision of charter fishing services	<b>622310</b>	provision of rehabilitation, restorative and adjustive services to physically-challenged or persons with a disability
<b>812320</b>	provision of clothing repair and alteration in addition to dry cleaning and laundry services		

<b>541212</b>	provision of related services, such as bookkeeping, tax return preparation, payroll, management consulting and insolvency	<b>414390</b>	public building furniture merchant wholesalers
<b>623310</b>	provision of room, board, supervision and assistance in daily living services such as housekeeping	<b>337127</b>	public building furniture, manufacturing
<b>621320</b>	provision of services by an optician, such as selling and fitting prescription eyeglasses and contact lenses	<b>236220</b>	public buildings construction (e.g., telephone exchange or stations, post office, fire station, dome, civic centre, bank, auditorium), general contractors
<b>458310</b>	provision of services such as cutting and mounting stones and jewellery repair	<b>911910</b>	public debt management, federal administration
<b>623210</b>	provision of some health care, although the focus is protective supervision, room, board and counselling	<b>621494</b>	public health clinic units
<b>334511</b>	proximity warning (i.e., collision avoidance) equipment, manufacturing	<b>912910</b>	public health service programs, provincial government
<b>561730</b>	pruning and tree surgery service	<b>813310</b>	public interest groups (e.g., environment, conservation, human rights, wildlife)
<b>325130</b>	prussian blue pigments, manufacturing	<b>541910</b>	public opinion research services
<b>332210</b>	pry bars, manufacturing	<b>911910</b>	public property management service, federal
<b>621420</b>	psychiatric clinics, run by medical staff	<b>541820</b>	public relations agencies
<b>621110</b>	psychiatrists' offices	<b>541820</b>	public relations consultants, offices of
<b>812990</b>	psychic services (e.g., astrologers, fortune teller, palm reader)	<b>813310</b>	public safety advocacy groups
<b>621110</b>	psychoanalysts' offices	<b>813310</b>	public safety promotion association
<b>624190</b>	psychological and moral support for cancer patients	<b>611110</b>	public schools, elementary
<b>813920</b>	psychologists' associations	<b>611110</b>	public schools, secondary
<b>621330</b>	psychologists' offices	<b>911910</b>	public service commission, federal government
<b>541720</b>	psychology research and development services	<b>912910</b>	public service commission, provincial government
<b>621330</b>	psychology social workers, offices of	<b>911910</b>	public service staff relations board, federal government
<b>621330</b>	psychotherapists (except M.D.), offices of	<b>813410</b>	public speaking improvement clubs
<b>621110</b>	psychotherapists with a doctoral degree in medicine	<b>611690</b>	public speaking schools
<b>541212</b>	public accountants, offices of	<b>493110</b>	public storage (except self storage)
<b>811210</b>	public address equipment, repair and maintenance	<b>813910</b>	public utility associations
<b>532490</b>	public address system rental	<b>912910</b>	public utility commissions, provincial government
<b>417320</b>	public address systems and equipment merchant wholesalers	<b>551113</b>	public utility holding companies (except managing)
<b>334310</b>	public address systems and equipment, manufacturing	<b>531190</b>	public utility property, lessors of
<b>238210</b>	public address systems, installation	<b>236220</b>	public warehouse construction
<b>516120</b>	public broadcasting, television, over the airwaves transmission	<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>417230</b>	pulp and paper industry machinery merchant wholesalers
<b>513190</b>	publishers or publishing exclusively on Internet (e.g., art, calendar, catalog of collections, coloring book)	<b>322130</b>	pulp and paperboard combined, manufacturing
<b>513190</b>	publishers or publishing exclusively on Internet (e.g., diary, time scheduler, discount coupon book, greeting card)	<b>333247</b>	pulp making machinery, manufacturing
<b>513110</b>	publishers or publishing of newspaper, combined with printing	<b>322112</b>	pulp mills, chemical (except those making paper or paperboard)
<b>541840</b>	publishers' representatives, advertising, offices of	<b>322111</b>	pulp mills, mechanical or semi-chemical (except those making paper or paperboard)
<b>513190</b>	publishing and printing greeting cards	<b>322299</b>	pulp products, moulded, manufacturing
<b>512250</b>	publishing and reproducing audio materials in integrated facilities	<b>333247</b>	pulp washers and thickeners, manufacturing
<b>513211</b>	publishing and reproducing software in integrated facilities	<b>322112</b>	pulp, chemical, manufacturing
<b>513130</b>	publishing books in print, audio, electronic form or online	<b>322112</b>	pulp, kraft, manufacturing
<b>513140</b>	publishing directories and mailing lists in one or more formats such as print, electronic form or online	<b>322112</b>	pulp, made from rags or cotton linters
<b>513190</b>	publishing maps and street guides exclusively on Internet	<b>333247</b>	pulp, paper and paperboard moulding machinery, manufacturing
<b>513130</b>	publishing maps, street guides and atlases	<b>337127</b>	pulpits (except stone), manufacturing
<b>513110</b>	publishing newspapers in print, electronic form or online	<b>327990</b>	pulpits, stone, manufacturing
<b>513211</b>	publishing packaged software (except video games), including designing and developing	<b>113312</b>	pulpwood and timber cutting on contract
<b>513211</b>	publishing packaged software (except video games)	<b>113311</b>	pulpwood camps
<b>513120</b>	publishing periodicals in print, electronic form or online	<b>113311</b>	pulpwood logs, cutting
<b>722410</b>	pubs	<b>418610</b>	pulpwood merchant wholesalers
<b>311990</b>	puddings, dessert, manufacturing	<b>334512</b>	pulse (i.e., signal) generators, manufacturing
<b>333920</b>	pulleys (except power transmission), metal, manufacturing	<b>334512</b>	pulse analyzers, nuclear monitoring, manufacturing
<b>321999</b>	pulleys, wood, manufacturing	<b>311211</b>	pulse flour milling
<b>315120</b>	pullovers, made in knitting mills	<b>327990</b>	pumice (except abrasives), processing beyond beneficiating
<b>322122</b>	pulp and newsprint (including uncoated groundwood) combined, manufacturing	<b>327910</b>	pumice and pumicite abrasives, manufacturing
<b>322121</b>	pulp and paper (except newsprint and uncoated groundwood) combined, manufacturing	<b>212398</b>	pumicite mining
<b>333247</b>	pulp and paper dryers, manufacturing	<b>221111</b>	pumped hydro storage processes
		<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>212398</b>	pyrites mining
<b>333910</b>	pumps, for railroad equipment lubrication systems, manufacturing	<b>325190</b>	pyroligneous acids, manufacturing
<b>333910</b>	pumps, industrial and commercial type, general purpose, manufacturing	<b>327110</b>	pyrometer tubes, manufacturing
<b>417990</b>	pumps, measuring and dispensing, gasoline and oil merchant wholesalers	<b>334512</b>	pyrometers, industrial process type, manufacturing
<b>333910</b>	pumps, oil well and oil field, manufacturing	<b>327110</b>	pyrometric cones, earthenware, manufacturing
<b>811310</b>	pumps, repairing (except service station)	<b>212398</b>	pyrophyllite mining
<b>333910</b>	pumps, sump or water, residential type, manufacturing	<b>332999</b>	pyrotechnic pistols and projectors, manufacturing
<b>332210</b>	punches (except paper), manufacturing	<b>325999</b>	pyrotechnics (e.g., flares, flashlight bombs, signals), manufacturing
<b>333519</b>	punches, for use with machine tools, manufacturing	<b>325210</b>	pyroxylin (i.e., nitrocellulose) resins, manufacturing
<b>333519</b>	punching machines, metalworking, manufacturing	<b>212398</b>	pyrrhotite mining
<b>711111</b>	puppet theatres		
<b>522299</b>	purchasers of accounts receivable and commercial paper	<b>Q</b>	
<b>419120</b>	purchasing agents of alcoholic beverages	<b>236110</b>	quadruplexes, construction
<b>419120</b>	purchasing agents of automobiles	<b>561990</b>	quality control (product inspection), service
<b>419120</b>	purchasing agents of kitchen appliances	<b>541990</b>	quantity surveyor services
<b>419120</b>	purchasing agents, wholesale trade	<b>327120</b>	quarry tile, clay, manufacturing
<b>522220</b>	purchasing of installment and credit card receivables, created as a result of retail sales to businesses and individuals	<b>212315</b>	quarry, dolomite
<b>912910</b>	purchasing services, provincial government	<b>417210</b>	quarrying machinery and equipment merchant wholesalers
<b>332329</b>	purlins, metal, manufacturing	<b>333130</b>	quarrying machinery and equipment, manufacturing
<b>336990</b>	pushcarts (peddler carts), manufacturing	<b>212398</b>	quartz crystal mining (pure)
<b>333519</b>	pushers (i.e., machine tool accessory), manufacturing	<b>334410</b>	quartz crystals, electronic applications, manufacturing
<b>332210</b>	putty knives, manufacturing	<b>212317</b>	quartzite, crushed and broken stone, quarrying
<b>459120</b>	puzzles (game), retail	<b>212317</b>	quartzite, quarrying
<b>414460</b>	puzzles merchant wholesalers	<b>325190</b>	quebracho extract, manufacturing
<b>315250</b>	pyjamas, girls', cut and sewn from purchased fabric	<b>325190</b>	quercitron extract, manufacturing
<b>315250</b>	pyjamas, infants', cut and sewn from purchased fabric	<b>323114</b>	quick printing (except photocopy service)
<b>315250</b>	pyjamas, men's and boys', cut and sewn from purchased fabric	<b>323114</b>	quick printing combined with photocopy services
<b>315250</b>	pyjamas, women's and misses', cut and sewn from purchased fabric	<b>459130</b>	quilting materials and supplies, retail
<b>325320</b>	pyrethrin insecticides, manufacturing	<b>314990</b>	quilting of textiles
<b>334512</b>	pyrheliometers, manufacturing	<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

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<b>311615</b>	rabbits slaughtering, processing and dressing (i.e., fresh, frozen, canned or cooked)	<b>417320</b>	radar equipment merchant wholesalers
<b>711215</b>	race car driver	<b>517919</b>	radar station operation
<b>711215</b>	race car drivers and owners	<b>911110</b>	radar stations, defence
<b>336990</b>	race cars parts, manufacturing	<b>334511</b>	radar systems and equipment, manufacturing
<b>336990</b>	race cars, manufacturing	<b>334512</b>	radar testing instruments, electric, manufacturing
<b>711214</b>	race dogs, training	<b>334512</b>	radiac (radiation detection, identification and computation) equipment, manufacturing
<b>513190</b>	race track programs, publisher or publishing	<b>238220</b>	radiant floor heating equipment, installation
<b>513190</b>	race track programs, publishing and printing combined	<b>621499</b>	radiation and oncological out-patient services
<b>711213</b>	racehorse trainers	<b>334512</b>	radiation detection and monitoring instruments, manufacturing
<b>332991</b>	racers, ball or roller bearing, manufacturing	<b>541380</b>	radiation dosimetry laboratories
<b>513190</b>	racetrack form or program publishers or publishing exclusively on Internet	<b>812330</b>	radiation protective garments supply service
<b>335930</b>	raceway unit, electrical, manufacturing	<b>339110</b>	radiation shielding aprons, gloves and sheeting, manufacturing
<b>711214</b>	raceways, operation of	<b>541380</b>	radiation testing services
<b>323119</b>	racing forms, printing without publishing	<b>325999</b>	radiator additive preparations, manufacturing
<b>513190</b>	racing forms, publishing and printing combined, or publishing only	<b>326220</b>	radiator and heater hoses, plastics, manufacturing
<b>513190</b>	racing forms, publishing or publishers	<b>326220</b>	radiator and heater hoses, rubber, manufacturing
<b>711214</b>	racing teams (e.g., automobile, motorcycle, snowmobile)	<b>811113</b>	radiator repair shops, motor vehicle
<b>334410</b>	rack and panel connectors, manufacturing	<b>332329</b>	radiator shields and enclosures, sheet metal, manufacturing
<b>336330</b>	rack and pinion steering assemblies, manufacturing	<b>333416</b>	radiators (except motor vehicle, portable electric), manufacturing
<b>336330</b>	rack and pinion steering assemblies, rebuilding on factory basis	<b>336390</b>	radiators and cores, automotive, truck and bus, manufacturing
<b>339920</b>	rackets and frames, sports (e.g., tennis, badminton, squash, racquetball, lacrosse), manufacturing	<b>336390</b>	radiators, motor vehicle, rebuilding on a factory basis
<b>336390</b>	racks (e.g., bicycle, luggage, ski, tire), automotive, truck and bus, manufacturing	<b>335210</b>	radiators, portable electric, manufacturing
<b>332319</b>	racks (e.g., trash), fabricated metal plate, manufacturing	<b>811210</b>	radio (automobile) installation, repair or replacement, without sale
<b>321999</b>	racks for drying meat, wood, manufacturing	<b>541840</b>	radio advertising representatives, independent
<b>337123</b>	racks, book and magazine, wood, manufacturing	<b>414210</b>	radio and record player combinations merchant wholesalers
<b>332619</b>	racks, household type, made from purchased wire	<b>236220</b>	radio and television broadcast studio or station construction
<b>334511</b>	radar detectors, manufacturing	<b>611510</b>	radio and television broadcasting schools



<b>326198</b>	radio and television cabinets, plastic, manufacturing	<b>516110</b>	radio stations broadcasting over the airwaves
<b>449211</b>	radio and television supplies, retail	<b>561410</b>	radio transcription service
<b>332319</b>	radio and television tower sections, fabricated structural metal, manufacturing	<b>335920</b>	radio wire and cable, insulated, manufacturing
<b>237130</b>	radio and television transmitting tower construction, general contractors	<b>513120</b>	radio, TV, transport, and similar timetables, publishing
<b>488339</b>	radio beacon service, ship navigation	<b>325189</b>	radioactive elements, manufacturing
<b>334220</b>	radio broadcasting equipment, manufacturing	<b>541360</b>	radioactive geophysical surveying services
<b>516110</b>	radio broadcasting over the airwaves	<b>325410</b>	radioactive in vivo diagnostic substances, manufacturing
<b>321999</b>	radio cabinets and cases, wood, manufacturing	<b>325189</b>	radioactive isotopes, manufacturing
<b>711512</b>	radio commentators, independent	<b>212291</b>	radioactive ore mining
<b>417320</b>	radio communications equipment merchant wholesalers	<b>414510</b>	radioactive pharmaceutical isotopes merchant wholesalers
<b>541690</b>	radio consulting services	<b>562210</b>	radioactive waste disposal and treatment
<b>417320</b>	radio frequency identification (RFID) equipment, merchant wholesalers	<b>334512</b>	radioactivity detection, identification and computation (radiac) equipment, manufacturing
<b>334410</b>	radio frequency identification tags (RFID), manufacturing	<b>334512</b>	radiofrequency measuring equipment, manufacturing
<b>513120</b>	radio guide and schedule publishers or publishing, exclusively on Internet	<b>334512</b>	radiofrequency oscillators, manufacturing
<b>513120</b>	radio guide, publishing or publishers	<b>541380</b>	radiographic testing services
<b>334310</b>	radio headphones, manufacturing	<b>621510</b>	radiological laboratory services, medical
<b>326198</b>	radio housings, plastic, manufacturing	<b>621110</b>	radiologists' offices
<b>334511</b>	radio magnetic instrumentation (RMI), manufacturing	<b>441330</b>	radios (including C.B. or GRS), motor vehicle, retail
<b>334290</b>	radio or infrared remote control devices, manufacturing	<b>212291</b>	radium bearing ore milling
<b>541840</b>	radio or television advertising representatives	<b>325189</b>	radium chloride, manufacturing
<b>513120</b>	radio or television guides, publishing and printing combined	<b>334512</b>	radium equipment, manufacturing
<b>517310</b>	radio paging communications carriers	<b>325189</b>	radium luminous compounds, manufacturing
<b>334310</b>	radio receivers (including satellite), manufacturing	<b>212291</b>	radium, uranium and yttrium ore mining
<b>417320</b>	radio receiving and transmitting tubes merchant wholesalers	<b>238990</b>	radon mitigation contractors
<b>334310</b>	radio receiving sets, manufacturing	<b>541380</b>	radon testing services
<b>811210</b>	radio repair shop	<b>418190</b>	rags (including washing and reconditioning) merchant wholesalers
<b>513120</b>	radio schedules and guides, publisher or publishing	<b>418190</b>	rags, paper, rubber and bottles (scrap) merchant wholesalers
<b>513120</b>	radio schedules and guides, publishing and printing combined	<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>331110</b>	rails, rerolled or renewed in steel mills
<b>485110</b>	rail transportation, commuter	<b>532410</b>	railway car leasing (except financial)
<b>332329</b>	railings, metal, manufacturing	<b>237990</b>	railway construction (track, roadbed, trestles, signals, interlockers)
<b>911910</b>	railroad and warehouse commissions	<b>335315</b>	railway motors and control equipment, electric, manufacturing
<b>332113</b>	railroad bumping posts, forged, unfinished, made from purchased iron or steel	<b>332319</b>	railway or highway bridge sections, prefabricated metal, manufacturing
<b>333619</b>	railroad car journal bearings, plain, manufacturing	<b>237990</b>	railway roadbed construction
<b>488210</b>	railroad car loading and unloading	<b>332510</b>	railway rolling stock hardware, manufacturing
<b>532410</b>	railroad car rental (except financial)	<b>482112</b>	railway transportation, freight, short-haul
<b>488210</b>	railroad car repair shops (except factory rebuilding of rolling stock)	<b>482114</b>	railways, passenger (except urban transit and scenic and sightseeing)
<b>336510</b>	railroad cars and car equipment, manufacturing	<b>334512</b>	rain gauges, manufacturing
<b>417990</b>	railroad cars merchant wholesalers	<b>458119</b>	raincoat, retail
<b>336510</b>	railroad cars, rebuilding	<b>315250</b>	raincoats (i.e., waterproof, non-tailored), infants', cut and sewn from purchased fabric
<b>336510</b>	railroad cars, self-propelled, manufacturing	<b>313320</b>	raincoats, oiling (i.e., waterproofing)
<b>237990</b>	railroad construction	<b>315250</b>	raincoats, rubber or rubberized fabric, manufacturing
<b>331110</b>	railroad crossings, iron or steel, made in steel mills	<b>315250</b>	raincoats, waterproof, children's, cut and sewn from purchased fabric
<b>417990</b>	railroad equipment and supplies merchant wholesalers	<b>315250</b>	raincoats, waterproof, men's and boys', cut and sewn from purchased fabric
<b>417990</b>	railroad locomotive machinery and equipment parts merchant wholesalers	<b>315250</b>	raincoats, waterproof, women's and misses', cut and sewn from purchased fabric
<b>336510</b>	railroad locomotives and parts (except diesel engines), manufacturing	<b>315250</b>	raincoats, water-repellent, infants', cut and sewn from purchased fabric
<b>531190</b>	railroad property leasing	<b>315250</b>	raincoats, water-repellent, non-tailored, men's and boys', cut and sewn from purchased fabric
<b>336360</b>	railroad seating, manufacturing	<b>315250</b>	raincoats, water-repellent, non-tailored, women's and misses', cut and sewn from purchased fabric
<b>238210</b>	railroad signalling equipment, installation	<b>315250</b>	raincoats, water-repellent, tailored, men's and boys', cut and sewn from purchased fabric
<b>334290</b>	railroad signalling equipment, manufacturing	<b>315250</b>	raincoats, water-resistant, infants', cut and sewn from purchased fabric
<b>488210</b>	railroad terminals	<b>315250</b>	raincoats, water-resistant, non-tailored, men's and boys', cut and sewn from purchased fabric
<b>321114</b>	railroad ties (i.e., bridge, cross, switch), wood, treating	<b>315250</b>	raincoats, water-resistant, non-tailored, women's and misses', cut and sewn from purchased fabric
<b>113311</b>	railroad ties, hewn, cutting	<b>315250</b>	raincoats, water-resistant, tailored, men's and boys', cut and sewn from purchased fabric
<b>336510</b>	railroad track equipment (e.g., rail layers, ballast distributors), manufacturing	<b>315250</b>	raincoats, water-resistant, infants', cut and sewn from purchased fabric
<b>333990</b>	railroad track scales, manufacturing	<b>315250</b>	raincoats, water-resistant, non-tailored, men's and boys', cut and sewn from purchased fabric
<b>487110</b>	railroads, scenic and sightseeing, local	<b>315250</b>	raincoats, water-resistant, non-tailored, women's and misses', cut and sewn from purchased fabric
<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>315250</b>	raincoats, water-resistant, tailored, men's and boys', cut and sewn from purchased fabric	<b>414390</b>	rattan furniture merchant wholesalers
<b>315250</b>	raincoats, water-resistant, women's and misses', cut and sewn from purchased fabric	<b>321999</b>	rattan ware (except furniture), manufacturing
<b>112510</b>	raising both aquatic animals and plants in integrated growing operations, aquaponics both in natural waters and in artificial aquatic impoundments	<b>112999</b>	rattlesnake production
<b>112120</b>	raising dairy cattle for both milking and meat production	<b>411190</b>	raw cotton merchant wholesalers
<b>813210</b>	raising funds for specific health related research and disease prevention (e.g., American heart association or march of dimes)	<b>112120</b>	raw fluid milk or cream, production
<b>112110</b>	raising of cattle for dairy herd replacements	<b>411190</b>	raw hides and skins merchant wholesalers
<b>333110</b>	rakes, hay, manufacturing	<b>411190</b>	raw leaf tobacco merchant wholesalers
<b>333120</b>	rakes, mechanical, land clearing, manufacturing	<b>411190</b>	raw milk merchant wholesalers
<b>332210</b>	rakes, non-powered hand tool, manufacturing	<b>411190</b>	raw silk merchant wholesalers
<b>334410</b>	ram (random access memory) chips, manufacturing	<b>313310</b>	raw stock dyeing and other finishing, for the trade
<b>316990</b>	rands and quarters (i.e., shoe cut stock), leather, manufacturing	<b>411190</b>	raw sugar merchant wholesalers
<b>333416</b>	range boilers, manufacturing	<b>411190</b>	raw wool importers
<b>333310</b>	range finders, photographic, manufacturing	<b>313210</b>	rayon fabrics, broad-woven, weaving
<b>333310</b>	ranges, commercial type, manufacturing	<b>325220</b>	rayon fibres and filaments, manufacturing
<b>449211</b>	ranges, gas and electric, retail	<b>313310</b>	rayon tops, combing and converting
<b>416120</b>	ranges, stoves and furnaces (except electric) merchant wholesalers	<b>414130</b>	rayon yarns merchant wholesalers
<b>335210</b>	rangettes, electric, manufacturing	<b>331221</b>	razor blade strip steel, made from purchased steel
<b>624190</b>	rape crisis centres	<b>316990</b>	razor strops, manufacturing
<b>336510</b>	rapid transit cars and equipment, manufacturing	<b>332210</b>	razors (except electric), manufacturing
<b>459510</b>	rare book retailers	<b>335210</b>	razors or shavers, electric, manufacturing
<b>325189</b>	rare earth salts, manufacturing	<b>332319</b>	reactor containment vessels, fabricated metal plate, manufacturing
<b>212299</b>	rare earths mine	<b>335311</b>	reactors, current limiting, manufacturing
<b>212299</b>	rare-earths ore mining	<b>813110</b>	reading rooms, promoting a religion
<b>332210</b>	rasps, hand-held, manufacturing	<b>327320</b>	ready-mix concrete manufacturing and distribution
<b>332210</b>	ratchets, non-powered, manufacturing	<b>336211</b>	ready-mix concrete trucks, assembling on purchased chassis
<b>334511</b>	rate-of-climb instrumentation, manufacturing	<b>311230</b>	ready-to-serve breakfast and instant hot cereal foods, manufacturing
<b>335311</b>	ratio transformers, 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>333519</b>	rebuilding machine tools, metal forming types
<b>531190</b>	real estate investment trusts (REITs), operating real estate other than buildings	<b>336320</b>	rebuilding motor vehicle electrical equipment (e.g., alternators, generators and distributors)
<b>531111</b>	real estate investment trusts (REITs), operating residential buildings (except social housing)	<b>335312</b>	rebuilding motors, electric, other than automotive
<b>531130</b>	real estate investment trusts (REITs), operating self-storage and mini-warehouses	<b>417230</b>	recapping machinery for tires merchant wholesalers
<b>541110</b>	real estate law, private practice	<b>326210</b>	recapping tires
<b>531310</b>	real estate management	<b>541990</b>	receivership services
<b>531310</b>	real estate managers, non residential	<b>334220</b>	receiver-transmitter units (i.e., transceivers), manufacturing
<b>531310</b>	real estate managers, residential	<b>416110</b>	receptacles, electrical merchant wholesalers
<b>531120</b>	real estate operating, non-residential buildings	<b>531120</b>	reception hall rental or leasing
<b>531212</b>	real estate sales and brokerage services	<b>524129</b>	reciprocal interinsurance exchanges, surety and fidelity insurance
<b>611510</b>	real estate schools	<b>333910</b>	reciprocating pumps, general purpose, manufacturing
<b>237210</b>	real estate subdividers, residential	<b>314990</b>	reclaimed wool, processing
<b>524129</b>	real estate title insurance	<b>331110</b>	reclaiming iron and steel scrap from slag
<b>541190</b>	real estate title searching and consulting	<b>326290</b>	reclaiming rubber from waste or scrap
<b>237210</b>	real property (except cemeteries) subdivision	<b>332999</b>	recoil mechanisms, gun (i.e., 30 mm or less; 1.18 inch or less), manufacturing
<b>531212</b>	realty companies	<b>332999</b>	recoil mechanisms, gun (i.e., more than 30 mm; more than 1.18 inch), manufacturing
<b>333519</b>	reamers (i.e., machine tool accessory), manufacturing	<b>332999</b>	recoilless rifles, manufacturing
<b>417230</b>	reamers merchant wholesalers	<b>811310</b>	reconditioning metal drums and shipping containers
<b>333519</b>	reaming machines, metalworking, manufacturing	<b>321216</b>	reconstituted wood boards, panels and sheets (except waferboard), manufacturing
<b>336390</b>	rear-view mirrors in mountings, motor vehicle, manufacturing	<b>312220</b>	reconstituting tobacco
<b>332314</b>	rebar (deformed steel bars for concrete reinforcement), manufacturing	<b>561990</b>	record management service
<b>332314</b>	rebar (i.e., concrete reinforcing bar), manufacturing	<b>512240</b>	record musical performances in studio
<b>238120</b>	rebars (deformed steel bars for concrete reinforcement), installation	<b>334310</b>	record players, manufacturing
<b>323120</b>	rebinding books, magazines, or pamphlets	<b>449211</b>	record players, retail
<b>336310</b>	rebuilding automotive and truck gasoline engines	<b>711512</b>	record producers, independent
<b>335910</b>	rebuilding batteries (storage)	<b>512250</b>	record production (except independent record producers), without duplication or distribution
<b>333611</b>	rebuilding hydraulic turbines	<b>512250</b>	record production and distribution combined
<b>333519</b>	rebuilding machine tools, metal cutting types	<b>512250</b>	record production companies (producing only)

<b>414450</b>	recorded video cassettes or tapes (i.e., movies) merchant wholesalers	<b>441210</b>	recreational vehicle (RV) dealers (e.g., campers, motor homes, trailers, travel trailers), retail
<b>334512</b>	recorders, industrial process control type, manufacturing	<b>441210</b>	recreational vehicle (RV) dealers
<b>334512</b>	recorders, oscillographic, manufacturing	<b>721211</b>	recreational vehicle (RV) parks
<b>417230</b>	recording instruments and accessories merchant wholesalers	<b>441210</b>	recreational vehicle (RV) parts and accessories, retail
<b>512290</b>	recording of books on tape or disc (except publishing)	<b>532120</b>	recreational vehicle (RV) rental
<b>711512</b>	recording technicians, independent	<b>237990</b>	recreational vehicle park construction
<b>561490</b>	records management (filing system), on a contract basis	<b>484239</b>	recreational vehicles (RVs) delivery service, long distance
<b>541611</b>	records management consulting services	<b>415190</b>	recreational vehicles (RVs) merchant wholesalers
<b>532280</b>	records rental	<b>336215</b>	recreational vehicles (RVs), self-contained, manufacturing
<b>314990</b>	recovered fibre, processing	<b>541380</b>	recreational watercraft safety inspection
<b>331317</b>	recovering aluminum from scrap	<b>561990</b>	recruiting medical employees
<b>331490</b>	recovering and refining non-ferrous metals (except aluminum, copper) from scrap	<b>335311</b>	rectifier transformers, manufacturing
<b>331490</b>	recovering silver from used photographic film or X-ray plates	<b>335990</b>	rectifiers (electrical apparatus), manufacturing
<b>212233</b>	recovery of copper concentrates by the precipitation and leaching of copper ore	<b>334410</b>	rectifiers, electronic component-type (except semiconductor), manufacturing
<b>912910</b>	recreation and athletic support programs, provincial administration	<b>334410</b>	rectifiers, electronic component-type, manufacturing
<b>532280</b>	recreation and sports equipment rental	<b>333248</b>	rectifying equipment, chemical, manufacturing
<b>237990</b>	recreation areas (open space), construction	<b>418190</b>	recyclable bottles merchant wholesalers
<b>721213</b>	recreation camps (except fishing and hunting camps)	<b>418190</b>	recyclable empty bottles merchant wholesalers
<b>339920</b>	recreation equipment, manufacturing	<b>562110</b>	recyclable empty bottles, collection
<b>911910</b>	recreation policy and planning, federal government	<b>417920</b>	recyclable industrial food containers merchant wholesalers
<b>913910</b>	recreation programs, municipal administration	<b>562110</b>	recyclable material (e.g., glass, metal, oils, paper), collection
<b>415190</b>	recreational and special purpose vehicles merchant wholesalers	<b>562110</b>	recyclable material, collection, hazardous
<b>541320</b>	recreational area planning and designing services (e.g., ski, golf course, waterparks)	<b>418190</b>	recyclable materials (e.g., glass, oils, textiles) merchant wholesalers
<b>721113</b>	recreational hotels	<b>418120</b>	recyclable paperboard, paper and boxes merchant wholesalers
<b>911910</b>	recreational programs, federal	<b>418190</b>	recyclable plastic merchant wholesalers
<b>713991</b>	recreational sports clubs or teams (except operating sports facilities)	<b>418190</b>	recyclable textile merchant wholesalers
<b>621340</b>	recreational therapist, private practice	<b>419120</b>	recycled materials (except auto parts), wholesale agents and brokers
<b>336215</b>	recreational travel trailers, manufacturing	<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>327120</b>	refractories (e.g., block, brick, mortar, tile), manufacturing
<b>322112</b>	recycling paper (i.e., making pulp from waste and scrap paper)	<b>327120</b>	refractory cement and mortar, manufacturing
<b>325999</b>	recycling services for degreasing solvents (e.g., engine, machine part)	<b>327120</b>	refractory cement and mortar, nonclay, manufacturing
<b>621990</b>	red cross blood depot	<b>417230</b>	refractory material merchant wholesalers
<b>419110</b>	red meat and meat product, fresh, business-to-business (B2B) electronic markets, wholesale	<b>722512</b>	refreshment booths or stands
<b>334512</b>	redox (i.e., oxidation-reduction potential) instruments, manufacturing	<b>722512</b>	refreshment room
<b>332910</b>	reducer returns, pipe, manufacturing	<b>333416</b>	refrigerated counters and display cases, manufacturing
<b>333619</b>	reduction gears and gear units (except automotive and aircraft power transmission equipment), manufacturing	<b>417910</b>	refrigerated display cases merchant wholesalers
<b>321999</b>	reed ware (except furniture), manufacturing	<b>311824</b>	refrigerated doughs, made from purchased flour
<b>333248</b>	reeds, loom, manufacturing	<b>417910</b>	refrigerated drinking fountains merchant wholesalers
<b>322219</b>	reels, fibre, made from purchased paperboard	<b>417910</b>	refrigerated fixtures merchant wholesalers
<b>339920</b>	reels, fishing, manufacturing	<b>484229</b>	refrigerated goods trucking, local
<b>332999</b>	reels, metal, manufacturing	<b>484239</b>	refrigerated goods trucking, long distance
<b>326198</b>	reels, plastics, manufacturing	<b>333416</b>	refrigerated lockers and showcases, manufacturing
<b>321999</b>	reels, wood, manufacturing	<b>417910</b>	refrigerated show cases merchant wholesalers
<b>238140</b>	refactory brick construction, contractors	<b>417910</b>	refrigerated soda fountain fixtures merchant wholesalers
<b>541990</b>	referees in bankruptcy	<b>334512</b>	refrigeration controls, residential and commercial type, manufacturing
<b>711217</b>	referees	<b>333416</b>	refrigeration equipment, industrial and commercial type, manufacturing
<b>561611</b>	reference check services	<b>333416</b>	refrigeration units, truck type, manufacturing
<b>624190</b>	referral services for personal and social problems	<b>334512</b>	refrigeration/air-conditioning defrost controls, manufacturing
<b>457212</b>	re-filling propane tanks, retail	<b>811412</b>	refrigerator repair service, electric (without retail sales of new equipment)
<b>412110</b>	refined petroleum products merchant wholesalers	<b>449211</b>	refrigerators and stoves and related electric and gas appliances, retail
<b>413190</b>	refined sugar merchant wholesalers	<b>335223</b>	refrigerators, household, manufacturing
<b>331410</b>	refining non-ferrous metals (except aluminum), primary	<b>624190</b>	refugee services
<b>811420</b>	refinish office furniture	<b>911320</b>	refugee settlement, federal government
<b>811420</b>	refinishing furniture	<b>624230</b>	refugee shelters and camps
<b>335130</b>	reflectors, for lighting equipment, metal	<b>562210</b>	refuse and rubbish disposal, incinerator and combuster
<b>333310</b>	reflectors, optical, manufacturing	<b>562210</b>	refuse and rubbish disposal, landfill
<b>621390</b>	reflexology services	<b>562110</b>	refuse collection service
<b>912120</b>	reformatories, provincial government		
<b>325991</b>	reformulating plastics resins from recycled plastics products		
<b>334512</b>	refractometers, manufacturing		

<b>325220</b>	regenerated cellulosic fibres, manufacturing	<b>322220</b>	reinforced paper, made from purchased paper
<b>913910</b>	regional board/council, local government	<b>332619</b>	reinforcing mesh, concrete, made from purchased wire
<b>522329</b>	regional clearinghouse associations (cheques)	<b>238120</b>	reinforcing rods, bars, mesh and cage, installation
<b>911910</b>	regional economic expansion program, federal	<b>238120</b>	reinforcing steel contractors
<b>621494</b>	regional health services centres	<b>623110</b>	related care institutes (related to hospitals)
<b>911910</b>	regional industrial development programs, federal government	<b>334512</b>	relays (except electrical, electronic), instrument, manufacturing
<b>911910</b>	regional planning and development programs, federal administration	<b>416110</b>	relays merchant wholesalers
<b>913910</b>	regional planning and development, local	<b>335315</b>	relays, electrical, manufacturing
<b>912910</b>	regional planning and development, provincial	<b>335315</b>	relays, magnetic multipole, manufacturing
<b>624190</b>	regional social services centre	<b>335315</b>	relays, manufacturing
<b>541212</b>	registered industrial accountants' offices	<b>512250</b>	release, promotion, and distribution of musical recordings
<b>621499</b>	registered massage therapy clinic	<b>624190</b>	relief services, temporary
<b>621390</b>	registered nurse services, private practice	<b>414420</b>	religious books merchant wholesalers
<b>621390</b>	registered nurses' offices	<b>513130</b>	religious books, publishers or publishing
<b>332329</b>	registers, air, metal, manufacturing	<b>513130</b>	religious books, publishing and printing combined
<b>561990</b>	registries agent, privatized	<b>236220</b>	religious buildings construction (e.g., churches, synagogues, temples, mausoleums)
<b>561310</b>	registries, employment (e.g., maid, nurses, teachers)	<b>459999</b>	religious goods (except books), retail
<b>911240</b>	regulation and inspection of agricultural products	<b>459999</b>	religious goods retailers selling primarily to businesses but also selling to household consumers
<b>912150</b>	regulation of utilities, provincial	<b>513120</b>	religious magazines and periodicals, publisher or publishing
<b>335315</b>	regulators, power, manufacturing	<b>513120</b>	religious magazines and periodicals, publishing and printing combined
<b>336320</b>	regulators, voltage, motor vehicle, manufacturing	<b>418990</b>	religious supplies merchant wholesalers
<b>813990</b>	regulatory athletic associations	<b>311420</b>	relishes, canning
<b>911240</b>	regulatory services, general, federal government	<b>325999</b>	remanufactured toner cartridges for computer printers
<b>912150</b>	regulatory services, general, provincial government	<b>562910</b>	remediation and clean-up of contaminated buildings, mines sites, or ground water
<b>621420</b>	rehabilitation centres, out-patient (medical treatment)	<b>459130</b>	remnant, retail
<b>621420</b>	rehabilitation clinics for alcohol and substance use, out-patient	<b>236110</b>	remodelling and renovating residential buildings, by general contractors
<b>911220</b>	rehabilitation services (correctional institution), federal government	<b>236110</b>	remodelling and renovating residential buildings, by operative builders
<b>912120</b>	rehabilitation services, provincial government (correctional)	<b>236110</b>	remodelling and renovating single-family houses
<b>331221</b>	re-heating purchased steel, and hot-rolling steel shapes		
<b>112999</b>	reindeer, elk and deer farming		

<b>236210</b>	remodelling industrial buildings, general contractors	<b>532210</b>	rental of consumer audio-visual equipment (including rent-to-own)
<b>334290</b>	remote control units (e.g., garage door, television) manufacturing	<b>532280</b>	rental of dishes, silverware, tables and banquet accessories
<b>334512</b>	remote sensing instruments, manufacturing	<b>713999</b>	rental of farm animals for recreational purposes
<b>541360</b>	remote sensing, geophysical surveying services	<b>532310</b>	rental of floor waxing and sanding machines
<b>213118</b>	removal of condensate gasoline from field (gathering) lines, contract	<b>532410</b>	rental of forestry and logging machinery and equipment, without operator
<b>562210</b>	removal of dead fish and eels from rivers	<b>721310</b>	rental of furnished rooms
<b>311614</b>	rendering plants (except poultry)	<b>532280</b>	rental of furniture (rent-to-own)
<b>811310</b>	reneedling work (repair of textile machinery)	<b>532280</b>	rental of golf carts
<b>912910</b>	renewable resource programs, provincial	<b>488119</b>	rental of hangar space
<b>335315</b>	renewal elements for cartridge fuses, manufacturing	<b>532490</b>	rental of industrial machinery and equipment
<b>418410</b>	rennet merchant wholesalers	<b>532490</b>	rental of listening kiosks used in music store
<b>325190</b>	rennet, manufacturing	<b>532490</b>	rental of mobile radio systems
<b>236220</b>	renovating and remodelling buildings, commercial and institutional, construction	<b>532410</b>	rental of oil field equipment (without operator)
<b>236110</b>	renovating buildings, residential (except single-family), general contractors	<b>532410</b>	rental of pallets and containers
<b>236110</b>	renovating single-family buildings, general contractors	<b>532120</b>	rental of portable or modular buildings (e.g., forest, oil site)
<b>236110</b>	renovation, residential, general contractor	<b>532490</b>	rental of public address equipment (p.a.)
<b>532490</b>	rent commercial sound equipment	<b>532410</b>	rental of scaffolding (including mobile platforms)
<b>912150</b>	rent control agencies, provincial government	<b>532410</b>	rental of scaffolding and platforms
<b>532210</b>	rent portable radios	<b>532280</b>	rental of strollers
<b>532120</b>	rent trailers boats	<b>531120</b>	rental of theatres, auditoriums
<b>532111</b>	rent-a-car service	<b>532490</b>	rental of theatrical scenery
<b>531390</b>	rental accommodation referral service	<b>532310</b>	rental of tools, consumer
<b>532490</b>	rental agency, theatrical equipment (except costumes)	<b>532120</b>	rental of travel, camping, or recreational trailers
<b>532280</b>	rental and leasing art objects	<b>484229</b>	rental of truck, with driver
<b>531111</b>	rental and leasing of private property dwelling	<b>531120</b>	rental operation of commercial buildings
<b>532490</b>	rental and sales of public address systems	<b>532310</b>	rental or range of commercial and industrial equipment (contractor and builder tools)
<b>531390</b>	rental listing service (e.g., home hunters)	<b>532310</b>	rent-all centres
<b>532420</b>	rental of business machines	<b>532410</b>	rentals, heavy machinery and equipment (except construction with operator)
<b>532280</b>	rental of clothing (e.g., formal wear, fur, costumes, shirts, tuxedo)	<b>532490</b>	renting amusement equipment (except coin-operated)
<b>532490</b>	rental of coin-operated machines	<b>532310</b>	renting and leasing power tools
<b>518210</b>	rental of computer time		



<b>459140</b>	renting and repairing of musical instruments, in addition to retailing instruments and supplies	<b>811490</b>	repair of pinball machines and other coin-operated games, and similar equipment
<b>532310</b>	renting of home repair tools, lawn and garden equipment, moving equipment and supplies, and party and banquet equipment and supplies	<b>811411</b>	repair of power tools and sale of parts
<b>531211</b>	renting or leasing properties on behalf of clients	<b>811310</b>	repair of pulse generator
<b>541611</b>	reorganization consulting service	<b>811310</b>	repair of pumps and compressors (except for refrigeration)
<b>522299</b>	repackaging loans for sale to others (e.g., private conduits)	<b>811310</b>	repair of rubber or plastic industry machinery
<b>811210</b>	repair and maintenance of computers and related equipment	<b>811310</b>	repair of taps and valves
<b>811310</b>	repair and maintenance of metal cutting and forming machine tools and accessories	<b>811310</b>	repair of textile, apparel and leather production machinery
<b>811310</b>	repair and maintenance of metallurgy machinery, including foundry machinery	<b>811310</b>	repair of wooden components of commercial or industrial machinery (e.g., spools and similar parts of textile machinery)
<b>811490</b>	repair and maintenance of motors for boats (without retail sales of new equipment)	<b>811310</b>	repair welding and custom fabrication
<b>811310</b>	repair fertilizer and chemical storage bags	<b>236110</b>	repairing buildings, residential (except single-family), general contractors
<b>339990</b>	repair kit for tubeless tire or tire tube, manufacturing	<b>811420</b>	repairing furniture (without retail sales of new equipment)
<b>811490</b>	repair of bowling alley equipment	<b>237310</b>	repairing highways, roads, streets, or airport runways
<b>811310</b>	repair of cracked castings (welding service)	<b>811490</b>	repairing horse-drawn wagon
<b>811310</b>	repair of electrical switchgear and control equipment	<b>811121</b>	repairing motor vehicle bodies
<b>811310</b>	repair of electricity distribution and control apparatus	<b>811310</b>	repairing pallets (except wooden)
<b>811490</b>	repair of furs and other garments for individuals	<b>811490</b>	repairing sails
<b>811210</b>	repair of gas meters	<b>334210</b>	repeater and transceiver equipment, carrier line, manufacturing
<b>811310</b>	repair of gas welding equipment	<b>711111</b>	repertory or stock companies, theatrical
<b>811210</b>	repair of global positioning system (GPS) devices	<b>322230</b>	report covers, made from purchased paper or paperboard
<b>811310</b>	repair of industrial cooling and refrigeration equipment	<b>711513</b>	reporters, independent
<b>811310</b>	repair of industrial furnaces	<b>561430</b>	reprographic services
<b>811210</b>	repair of industrial process control equipment and instruments	<b>712130</b>	reptile exhibits, live
<b>811310</b>	repair of machinery for food, beverage and tobacco processing	<b>411110</b>	reptiles and amphibians merchant wholesalers
<b>811210</b>	repair of optical instruments	<b>541514</b>	requirements analysis, computer hardware
<b>811310</b>	repair of paperboard or paper making machinery	<b>311225</b>	re-refining purchased fats and oils
		<b>324190</b>	re-refining used petroleum and coal products
		<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>236110</b>	residential house construction
<b>541710</b>	research and development laboratories or services, life sciences	<b>238320</b>	residential house painting, including interior or exterior
<b>541710</b>	research and development laboratories or services, physical sciences	<b>236110</b>	residential remodelling contractor
<b>911910</b>	research grants, health sciences, distribution, federal administration	<b>236110</b>	residential renovation, contractors
<b>912910</b>	research programs, provincial administration (except economic and space)	<b>531111</b>	residential rental units
<b>911910</b>	research support programs, federal administration (except economic and space)	<b>236110</b>	residential restoration, single-family, general contractor
<b>517911</b>	resellers, long-distance telephone communications (except satellite)	<b>623221</b>	residential substance use facilities
<b>517410</b>	resellers, satellite telecommunications	<b>416110</b>	residential, commercial and industrial lighting fixtures merchant wholesalers
<b>517911</b>	resellers, telephone communications (except satellite)	<b>326198</b>	resilient floor coverings (e.g., sheet, tile), manufacturing
<b>517911</b>	reselling dial-up or broadband Internet service provider (ISP) services	<b>449121</b>	resilient floor tiles or sheets (e.g., linoleum, rubber, vinyl), installation combined with selling
<b>325410</b>	reserpines (i.e., basic chemicals), manufacturing	<b>238330</b>	resilient floor tiles or sheets (e.g., vinyl, rubber, linoleum), installation only
<b>561590</b>	reservation service (e.g., airline, bus, car rental, hotel)	<b>325210</b>	resin and synthetic rubber manufacturing
<b>522321</b>	reserve and liquidity services (except central bank)	<b>325210</b>	resins, plastics (except custom compounding purchased resins), manufacturing
<b>237110</b>	reservoir construction	<b>334512</b>	resistance measuring equipment, manufacturing
<b>721310</b>	residence clubs operated by organizations for members only	<b>334512</b>	resistance thermometers and bulbs, industrial process type, manufacturing
<b>721310</b>	residence, college or university (if separate establishment from college or university)	<b>333990</b>	resistance welding and cutting equipment, manufacturing
<b>236110</b>	residential building (e.g., cabin, cottage, vacation home) construction, by general contractors	<b>334410</b>	resistors, electronic, manufacturing
<b>236110</b>	residential building construction	<b>335312</b>	resolvers, manufacturing
<b>531310</b>	residential building management	<b>334512</b>	resonance instruments, laboratory type, manufacturing
<b>236110</b>	residential buildings, custom construction	<b>334410</b>	resonant reed devices, electronic, manufacturing
<b>531111</b>	residential buildings, real estate, operating	<b>325190</b>	resorcinol, manufacturing
<b>236110</b>	residential buildings, semi-custom construction	<b>721113</b>	resort hotel
<b>236110</b>	residential buildings, tract builders	<b>721113</b>	resort management services (i.e., providing management and operating staff to run resort)
<b>561722</b>	residential cleaning services	<b>721113</b>	resorts with integrated health spa facilities
<b>721310</b>	residential clubs	<b>721113</b>	resorts
<b>236110</b>	residential construction, single-family houses, by general contractors	<b>334512</b>	respiratory analysis equipment, electromedical, manufacturing
<b>531111</b>	residential hotels operators	<b>339110</b>	respiratory protection equipment, personal, manufacturing
		<b>621499</b>	respiratory therapy clinics

<b>621610</b>	respite worker services, with nursing skills	<b>455212</b>	retailing a general line of auto supplies (e.g., tires, batteries, parts and accessories)
<b>624120</b>	respite worker services, without nursing skills	<b>455212</b>	retailing a general line of home supplies (e.g., hardware, houseware, small appliances, sporting goods and lawn and garden equipment)
<b>814110</b>	respite worker, employed by private household	<b>445131</b>	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
<b>623310</b>	rest homes, with health care incidental	<b>456191</b>	retailing a limited line of health food products
<b>561722</b>	rest room cleaning services	<b>445110</b>	retailing a range of non-food household products, such as household paper products, toiletries and non-prescription drugs
<b>812990</b>	rest room operation	<b>458310</b>	retailing and repairing new jewellery, clocks, and watches, repair as primary activity
<b>813910</b>	restaurant association	<b>441340</b>	retailing and repairing tires
<b>337127</b>	restaurant cart, manufacturing	<b>444180</b>	retailing doors
<b>541420</b>	restaurant equipment design services	<b>459999</b>	retailing gift certificates or packages (e.g., restaurant, lodging, bodycare, etc.)
<b>532490</b>	restaurant equipment, rental and leasing	<b>444180</b>	retailing modular homes
<b>417920</b>	restaurant furniture merchant wholesalers	<b>441220</b>	retailing motorcycle, ATV and snowmobile parts and accessories
<b>561722</b>	restaurant kitchen cleaning services	<b>449211</b>	retailing new and repairing consumer electronics with repair as primary source of receipts
<b>541619</b>	restaurant management consulting services	<b>449122</b>	retailing new blinds and shades in combination with repair, repair as primary source of receipts
<b>611510</b>	restaurant operation schools	<b>449211</b>	retailing new electrical appliances, combined with repair services, repair as primary source of receipts
<b>337127</b>	restaurant tables, manufacturing	<b>449211</b>	retailing new non-electrical appliances, combined with repair services, repair as primary source of receipts
<b>722511</b>	restaurant with bar, primarily restaurant	<b>444230</b>	retailing new outdoor power equipment, in combination with repair, repair as primary source of receipts
<b>722511</b>	restaurant with lounge, primarily restaurant	<b>449110</b>	retailing of home furnishings and floor coverings, and provision of interior decorating services
<b>722511</b>	restaurant with tavern, primarily restaurant	<b>459999</b>	retailing of a general line of new and used merchandise on an auction basis
<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>444180</b>	retailers of ceramic floor and wall tiles		

<b>449123</b>	retailing of a limited number of original works of art	<b>325999</b>	retarders (e.g., flameproofing agents, mildewing agents), manufacturing
<b>459510</b>	retailing of antiques	<b>813410</b>	retirement associations, social
<b>456110</b>	retailing of confectionery, tobacco products, novelties and giftware, and cameras and photographic supplies	<b>526111</b>	retirement compensation arrangement trust
<b>458112</b>	retailing of maternity wear	<b>623310</b>	retirement home with services, independent living, operators of
<b>456130</b>	retailing of non-prescription sunglasses	<b>531111</b>	retirement homes without services, independent living , operators of
<b>459130</b>	retailing of sewing machines and other sewing supplies	<b>531111</b>	retirement hotels, operators of
<b>458210</b>	retailing of shoe-care products	<b>332420</b>	retorts, heavy gauge metal, manufacturing
<b>456110</b>	retailing of snacks, cosmetics, personal hygiene products, greeting cards and stationery, and health aids	<b>326210</b>	retreading materials, tire, manufacturing
<b>459420</b>	retailing of stationery	<b>813110</b>	retreat houses, religious
<b>449213</b>	retailing of used cameras and photographic equipment, and replacement parts and accessories, and provision of repair and film developing services	<b>911910</b>	revenue ministry, federal government
<b>449212</b>	retailing of used computer equipment and replacement parts and accessories, and provision of repair services	<b>912910</b>	revenue ministry, provincial government
<b>459113</b>	retailing of used cycling equipment and supplies, and provision of repair services	<b>237990</b>	revetment construction
<b>449211</b>	retailing of used electronics and appliances, provision of repair services, and retailing computers and computer software	<b>811490</b>	reweaving of damaged garments
<b>459111</b>	retailing of used golf equipment and supplies, and provision of repair services	<b>335312</b>	rewinding stators
<b>459112</b>	retailing of used ski equipment and supplies, and provision of repair services	<b>331410</b>	rhenium smelting and primary refining
<b>459119</b>	retailing of used sporting goods, and also provision of repair services	<b>334410</b>	rheostats, electronic, manufacturing
<b>812922</b>	retailing photographic supplies, by one-hour photo finisher	<b>335315</b>	rheostats, industrial control, manufacturing
<b>444230</b>	retailing replacement parts of outdoor power equipment and provision of repair services	<b>339940</b>	ribbons, inked (e.g., typewriter, adding machine, cash register), manufacturing
<b>458210</b>	retailing safety footwear from a mobile truck	<b>314990</b>	ribbons, made from purchased fabrics
<b>441210</b>	retailing tent campers	<b>313220</b>	ribbons, made in narrow woven fabric mills
<b>238140</b>	retaining wall construction, block, stone, or brick, contractors	<b>313230</b>	ribbons, made in nonwoven fabric mills
<b>237990</b>	retaining walls, anchored (e.g., with piles, soil nails, tieback anchors), construction	<b>111160</b>	rice (except wild rice) farming, field and seed production
<b>238110</b>	retaining walls, poured concrete, construction	<b>111160</b>	rice (except wild rice) farming
		<b>311214</b>	rice bran, flour and meal, manufacturing
		<b>311214</b>	rice milling and malt manufacturing
		<b>311214</b>	rice milling
		<b>311214</b>	rice mixes, made in rice mills
		<b>311214</b>	rice, brewers', manufacturing
		<b>485310</b>	ride hailing service
		<b>485310</b>	ride sharing dispatching service
		<b>485310</b>	ride sharing service, via an intermediary platform service
		<b>485310</b>	ride sharing service
		<b>611620</b>	riding academies and schools
		<b>458119</b>	riding apparel, retail
		<b>813940</b>	riding association, political party
		<b>315250</b>	riding clothes, men's and boys', cut and sewn from purchased fabric

<b>315250</b>	riding clothes, women's and misses', cut and sewn from purchased fabric	<b>324110</b>	road oils, made in petroleum refineries
<b>713991</b>	riding clubs	<b>488490</b>	road sanding and salting, on contract
<b>459119</b>	riding goods and equipment, retail	<b>415120</b>	road truck tractors merchant wholesalers
<b>713991</b>	rifle clubs	<b>335223</b>	roasters, electric, manufacturing
<b>339930</b>	rifles, toy, manufacturing	<b>333248</b>	roasting machinery (i.e., food manufacturing type), manufacturing
<b>333519</b>	rifling machines, metalworking, manufacturing	<b>315250</b>	robes, lounging, girls', cut and sewn from purchased fabric
<b>213118</b>	rig building, repairing and dismantling, on a contract basis	<b>315250</b>	robes, lounging, infants', cut and sewn from purchased fabric
<b>238299</b>	rigging large-scale equipment	<b>333248</b>	robots for automobile assembly, manufacturing
<b>238910</b>	rights of way, cutting (except maintenance)	<b>459999</b>	rock and stone specimens, retail
<b>561730</b>	rights of way, maintenance	<b>713992</b>	rock climbing facilities
<b>336612</b>	rigid hull inflatable boats, manufacturing	<b>339920</b>	rock climbing wall manufacturing
<b>332319</b>	rigmats, fabricated metal plate, manufacturing	<b>333120</b>	rock crushing machinery, portable, manufacturing
<b>323119</b>	ring binders, looseleaf binders and related device, manufacturing	<b>333130</b>	rock crushing machinery, stationary, manufacturing
<b>339910</b>	rings and pins, precious metal, manufacturing	<b>333130</b>	rock drill bits, oil and gas field type, manufacturing
<b>339910</b>	rings, finger, gold plated wire, manufacturing	<b>417210</b>	rock drilling machinery and equipment merchant wholesalers
<b>339910</b>	rings, jewellery, manufacturing	<b>711130</b>	rock music artists, independent
<b>212316</b>	riprap (except limestone and granite), quarrying	<b>711130</b>	rock music groups
<b>237990</b>	riprapping installation, stone work erection	<b>237990</b>	rock removal, underwater, contractor
<b>483213</b>	river freight transportation (except using the St. Lawrence seaway)	<b>212393</b>	rock salt mining
<b>483213</b>	river passenger transportation (except ferries)	<b>212393</b>	rock salt processing at the mine site
<b>713992</b>	river rafting, recreational with facilities	<b>213119</b>	rock washing on a contract basis
<b>713210</b>	riverboat casinos	<b>336310</b>	rocker arms and assemblies, automotive and truck gasoline engine, manufacturing
<b>333990</b>	riveting guns, hand-held power-driven, manufacturing	<b>332319</b>	rocket casings, fabricated metal plate, manufacturing
<b>333519</b>	riveting machines, metalworking, manufacturing	<b>336410</b>	rocket engines, aircraft, manufacturing
<b>416330</b>	rivets merchant wholesalers	<b>336410</b>	rocket engines, guided missile, manufacturing
<b>332720</b>	rivets, metal, manufacturing	<b>332999</b>	rocket launchers, manufacturing
<b>417210</b>	road building machinery and equipment merchant wholesalers	<b>336410</b>	rockets (guided missiles), space and military, complete, manufacturing
<b>417210</b>	road building rollers and packers merchant wholesalers	<b>337123</b>	rocking chairs, household, wooden, manufacturing
<b>711111</b>	road companies, theatrical	<b>339930</b>	rocking horses, manufacturing
<b>417210</b>	road construction and maintenance machinery merchant wholesalers	<b>333519</b>	rod rolling mill machinery, metalworking, manufacturing
<b>324190</b>	road oils, made from refined petroleum	<b>331420</b>	rod, copper and copper alloy, made from purchased metal or scrap

<b>331317</b>	rod, made from purchased aluminum	<b>238160</b>	roof membrane, installation
<b>331490</b>	rod, made from purchased non-ferrous (except aluminum, copper) metal or scrap	<b>336390</b>	roof racks, automobile, manufacturing
<b>326121</b>	rod, non-rigid plastics, manufacturing	<b>238160</b>	roof spraying, painting, or coating, contractors
<b>112999</b>	rodent (pet and laboratory) raising	<b>238130</b>	roof truss contractor (wood only)
<b>418390</b>	rodenticides merchant wholesalers	<b>321215</b>	roof trusses, wood, manufacturing
<b>325320</b>	rodenticides, manufacturing	<b>326290</b>	roofing (e.g., single-ply rubber membrane), manufacturing
<b>532280</b>	rodeo animal rental	<b>238160</b>	roofing installation
<b>711215</b>	rodeo athletes or competitors	<b>444180</b>	roofing material dealers, retail
<b>339920</b>	rods and rod parts, fishing, manufacturing	<b>416390</b>	roofing materials (except wooden) merchant wholesalers
<b>326290</b>	rods, hard rubber, manufacturing	<b>327390</b>	roofing tile, concrete, manufacturing
<b>331110</b>	rods, iron or steel, made in steel mills	<b>416390</b>	roofing, asphalt and sheet metal merchant wholesalers
<b>334512</b>	rods, surveyors', manufacturing	<b>332329</b>	roofing, sheet metal, manufacturing
<b>332118</b>	roll forming of metal products	<b>327990</b>	roofing, slate, manufacturing
<b>238160</b>	roll roofing installation	<b>334512</b>	room thermostats, manufacturing
<b>331221</b>	rolled steel products, made from purchased steel	<b>721310</b>	rooming houses operated by organizations for members only
<b>332991</b>	roller bearings (e.g., needle, linear, cylindrical, thrust, tapered), manufacturing	<b>721310</b>	rooming houses
<b>337920</b>	rollers and fittings, window shades, wooden, manufacturing	<b>325320</b>	root removing chemicals, manufacturing
<b>333120</b>	rollers, road construction and maintenance machinery, manufacturing	<b>314990</b>	rope (except wire rope), manufacturing
<b>321999</b>	rollers, wood, manufacturing	<b>333248</b>	rope and cordage (except wire) machinery, manufacturing
<b>332321</b>	rolling doors for industrial buildings and warehouses, metal, manufacturing	<b>332999</b>	rope fittings, manufacturing
<b>333519</b>	rolling mill machinery and equipment, metalworking, manufacturing	<b>418990</b>	rope, binder twine and string merchant wholesalers
<b>331511</b>	rolling mill rolls, iron, manufacturing	<b>416210</b>	rope, wire (except insulated) merchant wholesalers
<b>331514</b>	rolling mill rolls, steel, manufacturing	<b>332619</b>	rope, wire, made from purchased wire
<b>331410</b>	rolling or extruding basic shapes from metal produced in the same establishment	<b>339910</b>	rosaries and other small religious articles (except precious metal), manufacturing
<b>321999</b>	rolling pins, wood, manufacturing	<b>339910</b>	rosaries and other small religious articles, precious metal, manufacturing
<b>331490</b>	rolling, drawing and extruding purchased non-ferrous metal (except aluminum, copper)	<b>111421</b>	rose bushes, growing
<b>331313</b>	rolling, drawing, casting or extruding basic shapes, from aluminum produced in the same establishment	<b>325210</b>	rosin (i.e., modified resins), manufacturing
<b>326290</b>	rolls and roll coverings (e.g., industrial, papermill, painters', steelmill), rubber, manufacturing	<b>418410</b>	rosin merchant wholesalers
<b>315250</b>	rompers, infants', cut and sewn from purchased fabric	<b>325190</b>	rosin, made by distillation of pine gum or pine wood
<b>541690</b>	roof consulting services	<b>813410</b>	rotary club
<b>332329</b>	roof deck, sheet metal, manufacturing	<b>335312</b>	rotary converters (electrical equipment), manufacturing
		<b>333110</b>	rotary hoes, manufacturing

<b>333519</b>	rotary indexing tables, machine tool, manufacturing	<b>325520</b>	rubber cement, manufacturing
<b>333130</b>	rotary mining rail car dumper, manufacturing	<b>339990</b>	rubber gaskets, packing, oil seals and washers, manufacturing
<b>333990</b>	rotary pumps, fluid power, manufacturing	<b>325999</b>	rubber processing preparations (e.g., accelerators, stabilizers), manufacturing
<b>333910</b>	rotary pumps, general purpose (except fluid power), manufacturing	<b>418190</b>	rubber scrap and scrap tires merchant wholesalers
<b>333110</b>	rotary tillers, farm type, manufacturing	<b>459410</b>	rubber stamp, retail
<b>334512</b>	rotary type meters, consumption registering, manufacturing	<b>339940</b>	rubber stamps, manufacturing
<b>325320</b>	rotenone insecticides, manufacturing	<b>313220</b>	rubber thread and yarns, fabric-covered, manufacturing
<b>323120</b>	rotogravure printing plates and cylinders preparation services	<b>337910</b>	rubber waterbed mattresses, manufacturing
<b>323119</b>	rotogravure printing	<b>325210</b>	rubber, synthetic, manufacturing
<b>335312</b>	rotor retainers and housings, manufacturing	<b>811199</b>	rubberized coatings for truck beds, installation
<b>416210</b>	rough cast iron and steel merchant wholesalers	<b>313320</b>	rubberizing fabrics and clothing
<b>416320</b>	rough or dressed lumber merchant wholesalers	<b>562110</b>	rubbish collection
<b>418610</b>	rough timber products merchant wholesalers	<b>484239</b>	rubbish hauling without collection, long distance
<b>321920</b>	round stave baskets (e.g., fruit, vegetable), manufacturing	<b>212398</b>	ruby mining
<b>321919</b>	rounds or rungs, furniture, hardwood, manufacturing	<b>336410</b>	rudders, aircraft, manufacturing
<b>418610</b>	roundwood merchant wholesalers	<b>811490</b>	rug and carpet repair
<b>213118</b>	roustabout mining services, on a contract basis	<b>418410</b>	rug cleaning compounds merchant wholesalers
<b>333990</b>	routers, hand-held power-driven, manufacturing	<b>325610</b>	rug cleaning preparations, manufacturing
<b>333248</b>	roving machinery, textile, manufacturing	<b>561740</b>	rug cleaning services
<b>236110</b>	row house construction, by operative builders	<b>459120</b>	rug hooking supplies, retail
<b>441220</b>	rowboats, retail	<b>449121</b>	rug stores, retail
<b>339920</b>	rowing machines, manufacturing	<b>313110</b>	rug yarn, wool, mohair or similar animal fibre, spinning
<b>911230</b>	Royal Canadian Mounted Police (RCMP)	<b>339920</b>	rugby equipment, manufacturing
<b>418210</b>	rubber and metal stamps merchant wholesalers	<b>321999</b>	rulers and rules (except slide), wood, manufacturing
<b>417230</b>	rubber and plastic industries machinery, equipment and supplies merchant wholesalers	<b>332210</b>	rulers, metal, manufacturing
<b>326290</b>	rubber bands, manufacturing	<b>326198</b>	rulers, plastics, manufacturing
<b>326220</b>	rubber belts and hoses (without fittings), manufacturing	<b>334512</b>	rules, slide, manufacturing
<b>316210</b>	rubber boots, manufacturing	<b>336390</b>	running boards, automotive, truck and bus, manufacturing
		<b>713991</b>	running clubs
		<b>316210</b>	running shoes, manufacturing
		<b>485210</b>	rural bus service (except school bus)
		<b>491110</b>	rural mail carrier service
		<b>418410</b>	rust inhibitors merchant wholesalers

<b>325999</b>	rust preventative preparations, manufacturing	<b>417930</b>	safety equipment merchant wholesalers
<b>332810</b>	rust proofing metals and metal products, for the trade	<b>459999</b>	safety equipment, retail
<b>325610</b>	rust removers, manufacturing	<b>325920</b>	safety fuses, blasting, manufacturing
<b>324190</b>	rust-arresting petroleum compounds, made from refined petroleum	<b>327215</b>	safety glass (including motor vehicle), made from purchased glass
<b>418410</b>	rustproofing chemicals merchant wholesalers	<b>327214</b>	safety glass (including motor vehicle), made in glass-making plants
<b>238320</b>	rustproofing contractor, buildings and structures (except automotive)	<b>339110</b>	safety hats, metal, manufacturing
<b>811199</b>	rustproofing service, automotive	<b>238990</b>	safety net systems, erecting and dismantling
<b>212299</b>	rutile, scheelite, tantalite or wolframite mining	<b>339110</b>	safety or hard hats, plastic, manufacturing
<b>111190</b>	rye farming, field and seed production	<b>339990</b>	safety pins, manufacturing
<b>311211</b>	rye, semolina or sorghum flour, manufacturing	<b>416110</b>	safety switches merchant wholesalers
<b>S</b>		<b>111120</b>	safflower and sunflower farming
<b>325190</b>	saccharin, manufacturing	<b>441220</b>	sailboat, retail
<b>325620</b>	sachet, scented, manufacturing	<b>417990</b>	sailboats merchant wholesalers
<b>322220</b>	sacks, multiwall, made from purchased uncoated paper	<b>336612</b>	sailboats, built in boat yard
<b>314990</b>	saddle cloths, manufacturing	<b>713930</b>	sailing clubs and yacht clubs that operate marinas
<b>325610</b>	saddle soaps, manufacturing	<b>336611</b>	sailing ships, built in shipyard
<b>321999</b>	saddle trees, wood, manufacturing	<b>459119</b>	sails and tents, retail
<b>414470</b>	saddlery merchant wholesalers	<b>314910</b>	sails, made from purchased fabrics
<b>332999</b>	saddlery parts, metal, manufacturing	<b>325181</b>	sal soda (i.e., washing soda), manufacturing
<b>811430</b>	saddlery repair	<b>311990</b>	salad and coleslaw, fresh or refrigerated, manufacturing
<b>316990</b>	saddles and parts, leather, manufacturing	<b>413190</b>	salad dressing merchant wholesalers
<b>711511</b>	saddles, artisanal production	<b>311420</b>	salad dressing mixes, dry, made in dehydration plants
<b>332510</b>	safe and vault locks (except time), manufacturing	<b>311940</b>	salad dressings, manufacturing
<b>332999</b>	safe deposit boxes and chests, metal, manufacturing	<b>561990</b>	sale employee recruiting, on contract
<b>532280</b>	safe deposit boxes, rental	<b>459992</b>	sale of beer and/or wine making supplies and use of brewing equipment
<b>332999</b>	safe doors and linings, metal, manufacturing	<b>523140</b>	sale of carbon credits on a fee basis
<b>332999</b>	safes, metal, manufacturing	<b>459999</b>	sale of cases and accessories for cellular telephone
<b>339110</b>	safety and industrial clothing (e.g., fire resistant, protective, cool suits), manufacturing	<b>517911</b>	sale of cellular telephone plans using network facilities operated by others
<b>316990</b>	safety belts, leather, manufacturing	<b>517310</b>	sale of cellular telephone plans using their own network facilities
<b>541690</b>	safety consulting services	<b>449211</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>334512</b>	sample changers, nuclear radiation, manufacturing
<b>522220</b>	sales finance companies	<b>339110</b>	sample preparation apparatus, laboratory type, manufacturing
<b>541619</b>	sales management consulting services	<b>541910</b>	sampling services, statistical
<b>444180</b>	sales of aluminum doors and installation	<b>622310</b>	sanatorium, tuberculosis
<b>418210</b>	sales or receipt books merchant wholesalers	<b>444180</b>	sand and gravel dealers, retail
<b>541810</b>	sales promotion campaign services	<b>212323</b>	sand and gravel mining and quarrying
<b>912910</b>	sales tax collection, provincial government	<b>238990</b>	sand blasting building exteriors
<b>611430</b>	sales training	<b>331529</b>	sand castings, aluminum, unfinished, manufacturing
<b>325190</b>	salicylic acid (except medicinal), manufacturing	<b>331529</b>	sand castings, copper, unfinished, manufacturing
<b>325410</b>	salicylic acid, medicinal, uncompounded, manufacturing	<b>331529</b>	sand castings, non-ferrous metals (except aluminum, copper), unfinished, manufacturing
<b>212398</b>	salines mining (except common salt)	<b>332999</b>	sand cores, foundry, manufacturing
<b>325999</b>	salt (except table), manufacturing	<b>212323</b>	sand pit or quarry
<b>212393</b>	salt brining (deposit extraction)	<b>416390</b>	sand, construction merchant wholesalers
<b>212393</b>	salt mining, common	<b>416390</b>	sand, gravel and cement, builders' supply merchant wholesalers
<b>212393</b>	salt mining	<b>332810</b>	sandblasting metals and metal products, for the trade
<b>212393</b>	salt refining at the mine site	<b>333990</b>	sanders, hand-held power-driven, manufacturing
<b>114113</b>	salt water fishing (e.g., bluefish, cod, haddock, herring, mackerel, menhaden, pilchard)	<b>333310</b>	sanding machines, floor, manufacturing
<b>114113</b>	salt water fishing (e.g., pollack, shark, squid, tuna)	<b>333245</b>	sanding machines, woodworking type, stationary, manufacturing
<b>114113</b>	salt water fishing (i.e., gill netting, jigging, danish or purse seining, pound netting or weir fishing)	<b>327990</b>	sand-lime products (e.g., brick, blocks), manufacturing
<b>114113</b>	salt water fishing	<b>333247</b>	sandpaper making machinery, manufacturing
<b>213118</b>	salt water impounding in connection with petroleum products	<b>444140</b>	sandpaper store, retail
<b>114113</b>	salt water, seaweed or sponge gathering or catching turtles and frogs in the wild	<b>327910</b>	sandpaper, manufacturing
<b>311940</b>	salt with seasoning additives, manufacturing	<b>212317</b>	sandstone crushing, on contract
<b>311940</b>	salt, substitute, manufacturing	<b>212317</b>	sandstone mining or quarrying
<b>413140</b>	salted or preserved fish (except canned) merchant wholesalers	<b>212317</b>	sandstone, bituminous, quarrying
<b>411190</b>	salting and pressing hides	<b>212317</b>	sandstone, monumental and ornamental stone, rough, mining
<b>112510</b>	saltwater shellfish farming, including the production of cultured pearl	<b>722512</b>	sandwich bar or shop
<b>561990</b>	salvaging of damaged merchandise, service only	<b>311940</b>	sandwich spreads, manufacturing
<b>813110</b>	salvation army	<b>311614</b>	sandwich spreads, meat, made from purchased meat
<b>334512</b>	sample analysis instruments (except medical), manufacturing	<b>413190</b>	sandwiches merchant wholesalers
<b>316990</b>	sample cases, all materials, manufacturing		

<b>311990</b>	sandwiches, fresh (i.e., assembled and packaged for the wholesale market), manufacturing	<b>238299</b>	satellite dish (household), installation and service
<b>313310</b>	sanforizing fabrics, for the trade	<b>417320</b>	satellite dishes merchant wholesalers (sale only, no service or installation)
<b>418220</b>	sanitary food containers (e.g., dishes and cups in paper, paperboard or disposable plastics) merchant wholesalers	<b>517919</b>	satellite earth stations facilities operators
<b>562210</b>	sanitary landfill operation	<b>449211</b>	satellite ground station receivers, retail
<b>322291</b>	sanitary napkins and tampons, made from purchased paper	<b>517919</b>	satellite or missile tracking stations, operated on a contract basis
<b>322121</b>	sanitary napkins and tampons, made in paper mills	<b>812921</b>	satellite photographs, processing
<b>322130</b>	sanitary paper goods made in paperboard mills	<b>516219</b>	satellite radio
<b>322291</b>	sanitary paper products (e.g., diapers, tampons, napkins), made from purchased textile fibres	<b>237130</b>	satellite receiving stations, construction
<b>418220</b>	sanitary paper products merchant wholesalers	<b>517410</b>	satellite service resellers
<b>322121</b>	sanitary paper products, made in paper mills	<b>517919</b>	satellite telemetry operation on a contract or fee basis
<b>322121</b>	sanitary paper stock (e.g., for making towels, serviettes, tampons), manufacturing	<b>517410</b>	satellite telephone services
<b>322291</b>	sanitary products, made from purchased sanitary paper stock	<b>516211</b>	satellite television networks
<b>913910</b>	sanitary services, non operating government administration only	<b>517919</b>	satellite terminal stations
<b>237110</b>	sanitary sewers, construction	<b>517919</b>	satellite tracking stations
<b>332999</b>	sanitary ware (e.g., bathtubs, lavatories, sinks), metal, manufacturing	<b>334220</b>	satellites, communications, manufacturing
<b>416120</b>	sanitary ware merchant wholesalers	<b>325130</b>	satin white pigments, manufacturing
<b>327110</b>	sanitary ware, vitreous china, manufacturing	<b>335311</b>	saturable reactors, manufacturing
<b>541620</b>	sanitation consulting services	<b>322121</b>	saturated felts, made in paper mills
<b>418410</b>	sanitation preparations merchant wholesalers	<b>311940</b>	sauce (e.g., horseradish, soy and tartar), manufacturing
<b>212398</b>	sapphire mining	<b>311420</b>	sauce mixes, dry, made in dehydration plants
<b>332321</b>	sash, door and window, metal, manufacturing	<b>311420</b>	sauces (e.g., chili, salsa, barbecue, tomato-base), canning
<b>321911</b>	sash, door and window, wood and covered wood, manufacturing	<b>311940</b>	sauces for meat, seafood and vegetables (except tomato-based, gravy), manufacturing
<b>416320</b>	sash, door, planing mill products, merchant wholesalers	<b>413190</b>	sauces merchant wholesalers
<b>316990</b>	satchels, all materials, manufacturing	<b>311420</b>	sauerkraut, manufacturing
<b>334220</b>	satellite antennas, manufacturing	<b>416120</b>	sauna equipment merchant wholesalers
<b>517410</b>	satellite communication service	<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>326121</b>	sausage casings, plastics, manufacturing
		<b>311614</b>	sausages and similar cased products, made from purchased meat

<b>311619</b>	sausages and similar products (except beef, pork, poultry and small game), produced in slaughtering plants	<b>315120</b>	scarves, made in knitting mills
<b>416330</b>	saw blades merchant wholesalers	<b>315990</b>	scarves, men's and boys', made from purchased fabric
<b>332210</b>	saw blades, all types, manufacturing	<b>315990</b>	scarves, women's, misses' and girls', made from purchased fabric
<b>321111</b>	sawdust and shavings, made from logs or bolts	<b>336350</b>	scattershield, engine, manufacturing
<b>418610</b>	sawdust merchant wholesalers	<b>711512</b>	scenery designers, theatrical, independent
<b>321999</b>	sawdust, regrinding	<b>487110</b>	scenic and sightseeing bus transportation (scheduled), local
<b>333519</b>	sawing machines, metalworking, manufacturing	<b>487110</b>	scenic railroad, local, operation
<b>113311</b>	sawlogs, cutting	<b>485990</b>	scheduled transportation for persons with special needs (elderly, persons with a disability) using specially equipped vehicle as necessary
<b>417230</b>	sawmill and woodworking machinery, equipment and supplies merchant wholesalers	<b>323119</b>	schedules (e.g., radio, television, transportation), printing without publishing
<b>333245</b>	sawmill equipment, manufacturing	<b>313220</b>	Schiffli machine embroideries, manufacturing
<b>532490</b>	sawmill machinery rental service	<b>333248</b>	Schiffli machinery, manufacturing
<b>321111</b>	sawmills	<b>311615</b>	schmaltz produced in chicken processing plants
<b>416320</b>	sawn timber merchant wholesalers	<b>513120</b>	scholarly journals, publishing and printing combined
<b>333245</b>	saws, bench and table, power, woodworking type, manufacturing	<b>513120</b>	scholarly journals, publishing or publisher
<b>332210</b>	saws, hand, non-powered, manufacturing	<b>813210</b>	scholarship trusts
<b>333990</b>	saws, hand-held power-driven, manufacturing	<b>513120</b>	scholastic magazines and periodicals, publishing and printing combined
<b>333519</b>	saws, metal cutting (except hand-held), manufacturing	<b>513120</b>	scholastic magazines and periodicals, publishing or publisher
<b>333245</b>	saws, woodworking type, stationary, manufacturing	<b>316990</b>	school bags, all materials, manufacturing
<b>238990</b>	scaffolds, erecting and dismantling	<b>611110</b>	school boards, elementary
<b>332329</b>	scaffolds, metal, manufacturing	<b>611110</b>	school boards, secondary
<b>811310</b>	scale, non-electronic, repair	<b>485410</b>	school bus service
<b>339940</b>	scalers, for gummed tape, hand, manufacturing	<b>415120</b>	school buses merchant wholesalers
<b>334512</b>	scalers, nuclear radiation, manufacturing	<b>722310</b>	school cafeteria service
<b>333990</b>	scales (i.e., apothecary, chemical, scientific), manufacturing	<b>417930</b>	school classroom equipment and supplies (except stationery) merchant wholesalers
<b>417910</b>	scales merchant wholesalers	<b>611510</b>	school for telephone operators
<b>812990</b>	scales, coin-operated, operation of	<b>417930</b>	school furniture merchant wholesalers
<b>812190</b>	scalp treatment service	<b>414420</b>	school manuals merchant wholesalers
<b>333245</b>	scarfing machines, woodworking type, manufacturing	<b>624210</b>	school milk program
<b>333519</b>	scarfing units, rolling mill machinery, manufacturing	<b>611710</b>	school noon-hour supervision, service
<b>333120</b>	scarifiers, road, manufacturing	<b>611510</b>	school of jewellery
<b>325130</b>	scarlet 2 r lake, manufacturing	<b>541920</b>	school photography (i.e., portrait photography) services
<b>315990</b>	scarves, made from purchased fabric		

<b>418210</b>	school supplies (except furniture and fixtures) merchant wholesalers	<b>332999</b>	scouring pads, soap impregnated, manufacturing
<b>459410</b>	school supplies, retail	<b>813410</b>	scouting organization
<b>513130</b>	school textbooks, publishing and printing combined	<b>711217</b>	scouts (e.g., hockey, baseball)
<b>513130</b>	school textbooks, publishing	<b>532410</b>	scow leasing (except financial) without operator
<b>611210</b>	school, technical, post-secondary non-university	<b>331317</b>	scrap and dross aluminum, refining into ingot
<b>611620</b>	schools and day camps, sports instructional	<b>459120</b>	scrapbooking supplies, retail
<b>611110</b>	schools for persons with physical disabilities (elementary)	<b>418210</b>	scrapbooks merchant wholesalers
<b>611110</b>	schools for persons with physical disabilities (secondary)	<b>333130</b>	scraper loaders, underground mining type, manufacturing
<b>611210</b>	schools, online, college level, via an intermediary platform service	<b>333120</b>	scrapers, construction type, manufacturing
<b>611110</b>	schools, online, elementary or secondary level, via an intermediary platform service	<b>321999</b>	scratching posts, for cats, manufacturing
<b>611310</b>	schools, online, university level, via an intermediary platform service	<b>333120</b>	screeds and screeding machines, manufacturing
<b>611710</b>	school-yard monitoring services	<b>332321</b>	screen doors, metal frame, manufacturing
<b>712115</b>	science and technology museums	<b>323113</b>	screen printing labels and tags
<b>339930</b>	science kits (e.g., microscopes, chemistry sets, natural science sets), manufacturing	<b>323113</b>	screen printing newspapers
<b>414460</b>	science kits or sets merchant wholesalers	<b>323113</b>	screen printing on clothing (e.g., caps, T-shirts)
<b>611310</b>	sciences education, university	<b>458119</b>	screen printing on clothing, while-you-wait for the customer
<b>327215</b>	scientific apparatus glassware, made from purchased glass	<b>323113</b>	screen printing on made up textile products, including apparel findings
<b>811210</b>	scientific instrument, repair	<b>323113</b>	screen printing on metal
<b>417930</b>	scientific instruments and apparatus merchant wholesalers	<b>323113</b>	screen printing paper documents (e.g., pictures, large-format banners), without publishing
<b>813920</b>	scientist membership associations	<b>323113</b>	screen printing without publishing (except textile products, labels or newspaper)
<b>334512</b>	scintillation detectors, manufacturing	<b>325910</b>	screen process inks, manufacturing
<b>335210</b>	scissors, electric, manufacturing	<b>333990</b>	screening and sifting machines, general industrial type, manufacturing
<b>332210</b>	scissors, non-powered, manufacturing	<b>333120</b>	screening machinery, portable, manufacturing
<b>321999</b>	scoops or spoons, wood, manufacturing	<b>333130</b>	screening machinery, stationary, manufacturing
<b>332210</b>	scoops, metal, hand (except kitchen), manufacturing	<b>212397</b>	screening peat
<b>339930</b>	scooters, children's, manufacturing	<b>326198</b>	screening, window, plastics, manufacturing
<b>339950</b>	scoreboards, electric, manufacturing	<b>332619</b>	screening, woven, made from purchased wire
<b>212398</b>	scoria mining	<b>711513</b>	screenplay writers, independent
<b>313310</b>	scouring and combing textile fibres	<b>323120</b>	screens for printing, preparation services
<b>325610</b>	scouring cleansers (e.g., pastes, powders), manufacturing	<b>337123</b>	screens, privacy, wood, manufacturing
<b>418410</b>	scouring cleansers merchant wholesalers		

<b>333310</b>	screens, projection (i.e., motion picture, slide, overhead), manufacturing	<b>333990</b>	seam welding equipment, manufacturing
<b>333519</b>	screw and nut slotting machines, metalworking, manufacturing	<b>611690</b>	search and rescue training
<b>333920</b>	screw conveyors, manufacturing	<b>335130</b>	searchlights, manufacturing
<b>332720</b>	screw eyes, metal, manufacturing	<b>721113</b>	seasonal hotel
<b>332210</b>	screw jacks, manufacturing	<b>561730</b>	seasonal property maintenance services (i.e., snow ploughing in winter, landscaping during other seasons)
<b>333519</b>	screwdowns and boxes machinery, metal, manufacturing	<b>321919</b>	seasoning and planing purchased lumber
<b>333990</b>	screwdrivers and nut drivers, hand-held power-driven, manufacturing	<b>415290</b>	seat belts merchant wholesalers
<b>332210</b>	screwdrivers, non-powered, manufacturing	<b>316990</b>	seat belts, leather, manufacturing
<b>333519</b>	screwdriving machines, manufacturing	<b>336360</b>	seat belts, motor vehicle and aircraft, manufacturing
<b>332720</b>	screws, metal, manufacturing	<b>811121</b>	seat cover and auto upholstery shop (custom work)
<b>711513</b>	script writers, independent	<b>336360</b>	seat covers, fabric, motor vehicle and aircraft, manufacturing
<b>238220</b>	scrubbers (i.e., for air-purification) installation	<b>321999</b>	seat covers, rattan, manufacturing
<b>611620</b>	scuba and skin diving instruction	<b>337215</b>	seat cushions and backs for wheelchairs, manufacturing
<b>339920</b>	scuba diving equipment (except clothing), manufacturing	<b>336410</b>	seat ejector devices, aircraft, manufacturing
<b>711511</b>	sculptors (artistic)	<b>336360</b>	seating for buses, railway cars and aircraft, manufacturing
<b>611610</b>	sculpture teachers, own account	<b>337215</b>	seats for metal household furniture, manufacturing
<b>327420</b>	sculptures (e.g., gypsum, plaster of Paris), manufacturing	<b>337215</b>	seats, chair, wooden, manufacturing
<b>332210</b>	scythes, manufacturing	<b>321999</b>	seats, toilet, wood, manufacturing
<b>212398</b>	scythestone quarrying	<b>488310</b>	seaway operation
<b>114113</b>	sea urchin and shrimp fishing	<b>311710</b>	seaweed processing (e.g., dulse)
<b>114113</b>	sea worm gathering	<b>111419</b>	seaweed, grown under cover
<b>541370</b>	seafloor imaging services	<b>325190</b>	sebacic acid esters, manufacturing
<b>311710</b>	seafood and seafood products, canning or curing	<b>325190</b>	sebacic acid, manufacturing
<b>311710</b>	seafood and seafood products, fresh prepared or frozen, manufacturing	<b>418930</b>	second hand clothing and furnishings merchant wholesalers
<b>311710</b>	seafood dinners (e.g., fish and chips), frozen, manufacturing	<b>418930</b>	second hand furniture and fixtures merchant wholesalers
<b>311710</b>	seafood, fresh, chilled or frozen, manufacturing	<b>623991</b>	second stage housing for victims of abuse
<b>114113</b>	seal hunting (sealing)	<b>522299</b>	secondary market financing (i.e., buying, pooling and repackaging loans for sale to others)
<b>339940</b>	seal presses, notary, hand, manufacturing	<b>331490</b>	secondary refining (i.e., of purchased metal and scrap), non-ferrous metal (except aluminum, copper)
<b>335130</b>	sealed beam lamps, manufacturing	<b>331490</b>	secondary refining (i.e., of purchased metal and scrap), precious metals
<b>325520</b>	sealing compounds for pipe threads and joints, manufacturing	<b>611110</b>	secondary teachers, own account
<b>417230</b>	seals, gaskets and packing merchant wholesalers		
<b>332999</b>	seals, metal (except gaskets), manufacturing		

<b>418930</b>	second-hand book merchant wholesalers	<b>115110</b>	seed bed preparation service
<b>459510</b>	second-hand clothing and shoes, retail	<b>115110</b>	seed cleaning service, agricultural
<b>459510</b>	second-hand clothing, retail	<b>115110</b>	seed drilling service, agricultural
<b>459510</b>	second-hand furniture, retail	<b>322230</b>	seed packets, made from purchased paper
<b>419120</b>	second-hand goods (except machinery and auto parts), wholesale agents and brokers	<b>418320</b>	seed processing and packaging (except processing for the grower)
<b>418930</b>	second-hand goods (except machinery and automotive), merchant wholesalers	<b>115110</b>	seed processing for propagation
<b>459510</b>	second-hand homefurnishing, retail	<b>541380</b>	seed testing laboratories
<b>459510</b>	second-hand merchandise, retail	<b>115110</b>	seed treating service, chemical
<b>459510</b>	second-hand phonograph and phonograph records, retail	<b>325320</b>	seed treatment preparations, manufacturing
<b>611410</b>	secretarial schools	<b>333110</b>	seeders, farm type, manufacturing
<b>561410</b>	secretarial service	<b>561730</b>	seeding highway strips
<b>611110</b>	sectarian schools (elementary)	<b>561730</b>	seeding lawns
<b>332311</b>	sections for prefabricated buildings, portable, metal, manufacturing	<b>418320</b>	seeds (e.g., field, garden, flower) merchant wholesalers
<b>332311</b>	sections for prefabricated metal buildings (except portable), manufacturing	<b>311911</b>	seeds and nuts, snack (e.g., canned, cooked, roasted, salted), manufacturing
<b>321992</b>	sections, prefabricated wood buildings, manufacturing	<b>419110</b>	seeds, farm and garden, business-to-business (B2B) electronic markets, wholesale
<b>523120</b>	securities brokers, offices	<b>419120</b>	seeds, wholesale agents and brokers
<b>523990</b>	securities custodians	<b>526930</b>	segregated funds (except pension), of life insurance carriers
<b>523110</b>	securities distributing (acting as a principal in dealing securities to investors)	<b>526112</b>	segregated pension funds, of life insurance carriers
<b>523210</b>	securities exchanges	<b>541360</b>	seismic brokerage consultant
<b>523110</b>	securities floor traders (acting as a principal in dealing securities to investors)	<b>541360</b>	seismic brokerage services
<b>523110</b>	securities flotation companies	<b>541360</b>	seismic geophysical surveying services
<b>523110</b>	securities originating (acting as a principal in dealing new securities to investors)	<b>531390</b>	seismic permit agent for oil and gas industries
<b>911240</b>	securities regulation commissions	<b>541360</b>	seismic surveys, oil and gas field, on a contract basis
<b>523990</b>	securities transfer agencies	<b>213118</b>	seismographic exploration (except surveying), oil and gas on a contract basis
<b>526981</b>	securitization vehicles	<b>334512</b>	seismographs, manufacturing
<b>238210</b>	security and fire systems, installation only	<b>334512</b>	seismometers, manufacturing
<b>336211</b>	security cars and trucks, armoured, assembled on purchased chassis	<b>334512</b>	seismoscopes, manufacturing
<b>541690</b>	security consulting services	<b>212395</b>	selenite mining
<b>416110</b>	security systems merchant wholesalers	<b>331490</b>	selenium bar, sheet, strip and tubing, made from purchased metal or scrap
<b>212397</b>	sedge peat mining	<b>325189</b>	selenium dioxide, manufacturing
<b>237990</b>	sediment control system construction	<b>331410</b>	selenium smelting and primary refining
<b>212315</b>	sedimentary rock quarry	<b>331490</b>	selenium, recovering from scrap and/or alloying purchased metals
<b>333130</b>	sedimentation machinery, mineral, manufacturing		

<b>611620</b>	self defence instruction	<b>417230</b>	semiconductor manufacturing equipment
<b>526989</b>	self insurance for health and welfare		merchant wholesalers
<b>457120</b>	self serve gas bar	<b>334512</b>	semiconductor test equipment, manufacturing
<b>114210</b>	self-employed hunting business	<b>236110</b>	semi-detached houses, construction
<b>624190</b>	self-help action group	<b>333619</b>	semi-diesel engines, manufacturing
<b>623999</b>	self-help group homes for persons with social or personal problems	<b>334410</b>	semifinished dice or wafers, semiconductor, manufacturing
<b>624190</b>	self-help organizations, alcoholics and gamblers	<b>416210</b>	semi-finished iron and steel merchant wholesalers
<b>417990</b>	self-propelled golf carts merchant wholesalers	<b>611110</b>	seminaries, below university grade
<b>457120</b>	self-serve gasoline stations	<b>212398</b>	semiprecious stones mining
<b>812310</b>	self-service laundry and dry cleaning	<b>336212</b>	semi-trailers, manufacturing
<b>531130</b>	self-storage rental and leasing	<b>911910</b>	senate
<b>419120</b>	selling agents of fish and seafood	<b>624120</b>	senior citizen centres
<b>419120</b>	selling agents of fur apparel	<b>485990</b>	senior citizen transportation service
<b>419120</b>	selling agents of men's clothing	<b>236110</b>	senior citizen's apartments, construction
<b>722511</b>	selling alcoholic beverages, providing take- out services, operating a bar or presenting live entertainment, in addition to serving food and beverages	<b>813410</b>	senior citizens associations
<b>412110</b>	selling heating oil to bulk stations for resale	<b>813410</b>	senior citizens' club
<b>444140</b>	selling of additional product lines, such as paint, houseware and garden supplies, that are not normally arranged in separate departments	<b>333310</b>	sensitometers, photographic, manufacturing
<b>517919</b>	selling of prepaid phone cards	<b>334512</b>	sentinels, cardiac, manufacturing
<b>517919</b>	selling of prepaid telephone calling cards	<b>333110</b>	separators, grain and berry, farm type, manufacturing
<b>449211</b>	selling vacuums, door-to-door	<b>238910</b>	septic systems, replacement and repair
<b>541850</b>	sells advertising on rented billboards	<b>562990</b>	septic tank cleaning and pumping services
<b>212114</b>	semianthracite mine	<b>416390</b>	septic tanks (except concrete) merchant wholesalers
<b>212114</b>	semianthracite surface mining	<b>238910</b>	septic tanks and weeping tile, installation
<b>322111</b>	semi-chemical wood pulp, manufacturing	<b>332420</b>	septic tanks, heavy gauge metal, manufacturing
<b>333248</b>	semiconductor assembly and packaging machinery, manufacturing	<b>326198</b>	septic tanks, plastics or fibreglass, manufacturing
<b>419110</b>	semiconductor chips, business-to- business (B2B), electronic markets wholesale	<b>327390</b>	septic tanks, prefabricated concrete, manufacturing
<b>334410</b>	semiconductor circuit networks (i.e., solid- state integrated circuits), manufacturing	<b>334512</b>	sequencing controls for electric heating equipment, manufacturing
<b>334410</b>	semiconductor devices (e.g., wafers), manufacturing	<b>335990</b>	series capacitors (except electronic), manufacturing
<b>417320</b>	semiconductor devices merchant wholesalers	<b>621990</b>	serological services, blood bank laboratory
<b>333248</b>	semiconductor making machinery, manufacturing	<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>315250</b>	service apparel, washable (e.g., maids', nurses', waitresses'), women's, misses' and girls', made from purchased fabric	<b>237110</b>	sewage collection and disposal line construction
<b>315250</b>	service apparel, washable, men's, cut and sewn from purchased fabric	<b>237110</b>	sewage treatment and disposal plants, construction
<b>518210</b>	service bureaus, computer	<b>333310</b>	sewage treatment equipment, manufacturing
<b>417920</b>	service establishment machinery, equipment and supplies merchant wholesalers	<b>221320</b>	sewage treatment facilities
<b>813910</b>	service industries associations	<b>237110</b>	sewage treatment plant, construction management
<b>417920</b>	service industries machinery and equipment merchant wholesalers	<b>416390</b>	sewer and water pipes merchant wholesalers
<b>237120</b>	service lines, gas and oil, construction	<b>562990</b>	sewer cleaning and rodding services
<b>419120</b>	service machinery and equipment, wholesale agents and brokers	<b>238220</b>	sewer hook-ups and connections for buildings, contractors
<b>457120</b>	service station (gasoline, lubricating oils and greases), retail	<b>237110</b>	sewer mains, pipes and connections, construction
<b>561722</b>	service station cleaning and degreasing service	<b>327120</b>	sewer pipe and fittings, clay, manufacturing
<b>417990</b>	service station equipment and supplies merchant wholesalers	<b>331511</b>	sewer pipe, cast iron, manufacturing
<b>238299</b>	service station equipment installation contractors	<b>327330</b>	sewer pipe, concrete, manufacturing
<b>238299</b>	service station equipment maintenance and repair	<b>562990</b>	sewer, storm and catch basin cleaning services
<b>213118</b>	services to oil and gas extraction	<b>414130</b>	sewing accessories merchant wholesalers
<b>813310</b>	services to promote hunting and trapping	<b>339990</b>	sewing and mending kits, assembling
<b>522390</b>	servicing loans originated by others	<b>316990</b>	sewing cases (except metal), manufacturing
<b>237210</b>	servicing of raw land for subsequent sale	<b>611510</b>	sewing instructor
<b>213118</b>	servicing oil and gas wells, on a contract basis	<b>321999</b>	sewing machine cabinets and cases, wood, manufacturing
<b>322291</b>	serviettes or napkins, paper, made from purchased paper	<b>811412</b>	sewing machine repair shops
<b>517410</b>	serving a business clientele (telecommunication carriers, private business networks, broadcasters)	<b>333248</b>	sewing machines and attachments, household, manufacturing
<b>337126</b>	serving carts, household, metal, manufacturing	<b>333248</b>	sewing machines and attachments, industrial, manufacturing
<b>335312</b>	servomotors, manufacturing	<b>337126</b>	sewing machines cabinets, plastic, manufacturing
<b>541490</b>	set design, theatrical (except independent)	<b>449211</b>	sewing machines, household, retail
<b>711512</b>	set designers, independent	<b>449211</b>	sewing machines, retail
<b>624190</b>	settlement houses	<b>459130</b>	sewing supplies, retail
<b>541190</b>	settlement offices, real estate	<b>414130</b>	sewing thread (except industrial) merchant wholesalers
<b>322130</b>	set-up boxboard stock, manufacturing	<b>313110</b>	sewing thread of any textile material (e.g., cotton, nylon, polyester, rayon, silk), manufacturing
<b>418220</b>	set-up paperboard boxes merchant wholesalers	<b>459999</b>	sex shops, retail
		<b>334511</b>	sextants (except surveying), manufacturing



<b>334512</b>	sextants, surveying, manufacturing	<b>238390</b>	sheet metal countertops, fabricated at the site of construction
<b>314910</b>	shades, outdoor, made from purchased fabrics	<b>332329</b>	sheet metal countertops, not fabricated at the site of construction
<b>339110</b>	shakers and stirrers, laboratory, manufacturing	<b>333519</b>	sheet metal forming machines, manufacturing
<b>321112</b>	shakes (i.e., hand split shingles), manufacturing	<b>419120</b>	sheet metal products, iron and steel, agents and brokers
<b>212326</b>	shale mining	<b>416390</b>	sheet metal roofing materials merchant wholesalers
<b>211110</b>	shale oil mining	<b>238160</b>	sheet metal roofing, installation
<b>327990</b>	shale, expanded, manufacturing	<b>416390</b>	sheet metal trim merchant wholesalers
<b>313210</b>	shantung fabrics, broad-woven, weaving	<b>332329</b>	sheet metal work (except stamped), manufacturing
<b>333245</b>	shapers, woodworking type, manufacturing	<b>414420</b>	sheet music merchant wholesalers
<b>524129</b>	share insurance	<b>512230</b>	sheet music publishing
<b>812990</b>	shared accommodation registry	<b>512230</b>	sheet music, publishing and printing combined
<b>811490</b>	sharpening saws, lawn mowers, knives and scissors (without retail sales of new equipment)	<b>332319</b>	sheet piling, fabricated metal plate, manufacturing
<b>333519</b>	shaving machines, metalworking, manufacturing	<b>331110</b>	sheet pilings, plain, iron or steel, made in steel mills
<b>325620</b>	shaving preparations (e.g., creams, gels, lotions, powders), manufacturing	<b>327420</b>	sheet rock, manufacturing
<b>414520</b>	shaving preparations merchant wholesalers	<b>331221</b>	sheet steel, made from purchased steel
<b>315990</b>	shawls, made from purchased fabric	<b>331420</b>	sheet, copper and copper alloy, made from purchased metal or scrap
<b>315120</b>	shawls, made in knitting mills	<b>326114</b>	sheet, plastics, unlaminated, manufacturing
<b>333519</b>	shearing machines, metal forming, manufacturing	<b>331110</b>	sheet, steel, made in steel mills
<b>333990</b>	shears and nibblers, hand-held power-driven, manufacturing	<b>326290</b>	sheeting, rubber, manufacturing
<b>332210</b>	shears, non-powered, manufacturing	<b>314120</b>	sheets and pillow cases, made from purchased fabrics
<b>238130</b>	sheathing (house, building, structure), wood, construction	<b>416210</b>	sheets, galvanized or other coated merchant wholesalers
<b>322121</b>	sheathing paper, made in paper mills	<b>416330</b>	shelf hardware merchant wholesalers
<b>324122</b>	sheathing, asphalt saturated, made from refined petroleum	<b>311119</b>	shell crushing and grinding for animal feed
<b>112991</b>	sheep and dairy, farming	<b>212398</b>	shell mining
<b>115210</b>	sheep dipping and shearing services	<b>339990</b>	shell novelties, manufacturing
<b>411110</b>	sheep merchant wholesalers	<b>331110</b>	shell slugs, steel, made in steel mills
<b>333110</b>	sheep shears, powered, manufacturing	<b>325510</b>	shellac, manufacturing
<b>315250</b>	sheepskin linings, manufacturing	<b>416340</b>	shellacs merchant wholesalers
<b>326140</b>	sheet (i.e., board), polystyrene foam insulation, manufacturing	<b>114114</b>	shellfish digging or fishing, freshwater
<b>416390</b>	sheet metal air ducts merchant wholesalers	<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>483115</b>	ship voyage chartering with operator for deep sea and coastal passenger excursions
<b>417910</b>	shelving for office and store merchant wholesalers	<b>488519</b>	shipping agents, freight forwarding
<b>238390</b>	shelving, metal, constructed on site	<b>314910</b>	shipping bags, made from purchased woven or knitted materials
<b>337215</b>	shelving, office and store, manufacturing	<b>332439</b>	shipping barrels, drums, kegs and pails, light gauge metal, manufacturing
<b>332619</b>	shelving, wire, made from purchased wire	<b>321920</b>	shipping cases and drums, wood, wire bound, manufacturing
<b>238350</b>	shelving, wood, constructed on site	<b>237990</b>	shipping channel construction
<b>332810</b>	sherardizing metals and metal products, for the trade	<b>813910</b>	shipping company associations
<b>332999</b>	shims, metal, manufacturing	<b>811310</b>	shipping container (cargo) repair service
<b>321999</b>	shims, railway, wood, manufacturing	<b>532410</b>	shipping containers, leasing
<b>113311</b>	shingle bolts, cutting	<b>322211</b>	shipping containers, made from purchased paperboard
<b>321112</b>	shingle mills, wood	<b>326150</b>	shipping pads and shaped cushioning, foam plastics (except polystyrene), manufacturing
<b>416390</b>	shingles (except wood) merchant wholesalers	<b>326140</b>	shipping pads and shaped cushioning, polystyrene foam, manufacturing
<b>417990</b>	ship and boat machinery, equipment and parts merchant wholesalers	<b>513140</b>	shipping register, publishing and printing combined
<b>488390</b>	ship breaking or dismantling done on a floating dry dock	<b>513140</b>	shipping register, publishing
<b>418990</b>	ship chandlers (i.e., outfitter) merchant wholesalers	<b>323119</b>	shipping registers, printing without publishing
<b>483213</b>	ship chartering with operator, inland (freight)	<b>418220</b>	shipping supplies, paper and disposable plastics (e.g., cartons, gummed tapes) merchant wholesalers
<b>483213</b>	ship chartering with operator, inland (passengers)	<b>419110</b>	ships and aircrafts, business-to-business (B2B) electronic markets, wholesale
<b>333920</b>	ship cranes and derricks, manufacturing	<b>336360</b>	ships and floating structure seats, manufacturing
<b>561310</b>	ship crew agencies	<b>417990</b>	ships merchant wholesalers
<b>561310</b>	ship crew registries	<b>517310</b>	ship-to-shore broadcasting communications carriers
<b>418110</b>	ship dismantling (except at floating drydocks and shipyards), merchant wholesalers	<b>336611</b>	shipyard
<b>336611</b>	ship dismantling at shipyards	<b>339910</b>	shirt studs, precious metal and precious or semiprecious stones, manufacturing
<b>337127</b>	ship furniture, manufacturing	<b>315120</b>	shirts and shorts, underwear, made in knitting mills
<b>238350</b>	ship joinery, contractors	<b>315250</b>	shirts and t-shirts, men's and boys', cut and sewn from purchased fabric
<b>488332</b>	ship piloting service	<b>315210</b>	shirts, men's and boys', cut and sewn from material owned by others
<b>488390</b>	ship repair and maintenance (except in shipyards)	<b>458119</b>	shirts, men's and boys', retail
<b>336611</b>	ship repair, done in a shipyard		
<b>336611</b>	ship scaling services, done at a shipyard		
<b>488390</b>	ship scaling services		
<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>315250</b>	shirts, outerwear (except washable service type), unisex (i.e., sized without regard to gender), cut and sewn from purchased fabric	<b>326290</b>	shoe soling strips, rubber, manufacturing
<b>315250</b>	shirts, outerwear, girls', cut and sewn from purchased fabric	<b>321999</b>	shoe stretchers, manufacturing
<b>315250</b>	shirts, outerwear, infants', cut and sewn from purchased fabric	<b>321999</b>	shoe trees, manufacturing
<b>315120</b>	shirts, outerwear, women's and girls', made in knitting mills	<b>316210</b>	shoes (except extension shoes), men's, manufacturing
<b>315250</b>	shirts, outerwear, women's and misses', cut and sewn from purchased fabric	<b>316210</b>	shoes, cleated or spiked, all materials, manufacturing
<b>315250</b>	shirts, underwear, men's and boys', cut and sewn from purchased fabric	<b>316210</b>	shoes, theatrical, manufacturing
<b>315210</b>	shirts, women's, misses' and girls', cut and sewn from materials owned by others	<b>316210</b>	shoes, wooden, manufacturing
<b>336330</b>	shock absorbers, automotive, truck and bus, manufacturing	<b>812990</b>	shoeshine service
<b>414120</b>	shoe accessories merchant wholesalers	<b>713991</b>	shooting clubs
<b>326290</b>	shoe and boot parts (e.g., heels, soles, soling strips), rubber, manufacturing	<b>339920</b>	shooting equipment (except fire-arms, ammunition), manufacturing
<b>322130</b>	shoe board, manufacturing	<b>713992</b>	shooting ranges
<b>322219</b>	shoe boxes, set-up, made from purchased paperboard	<b>213118</b>	shooting wells, on a contract basis
<b>811430</b>	shoe clinic	<b>513120</b>	shoppers and real estate guides, publishing and printing
<b>326198</b>	shoe cut stock, plastic, manufacturing	<b>811310</b>	shopping cart repair, service
<b>541490</b>	shoe design services	<b>531120</b>	shopping centre operating
<b>321999</b>	shoe display forms, all materials, manufacturing	<b>531120</b>	shopping centres, property operation only
<b>417920</b>	shoe heels merchant wholesalers	<b>238990</b>	shoring, construction
<b>316990</b>	shoe heels, bows, stays and trimming leather, manufacturing	<b>522299</b>	short term inventory credit lending
<b>316990</b>	shoe kits (i.e., cases), all materials, manufacturing	<b>311224</b>	shortening, cooking and vegetable oils, made in oilseed crushing mills
<b>333248</b>	shoe making and repairing machinery, manufacturing	<b>311225</b>	shortening, made from purchased fats and oils
<b>417920</b>	shoe patterns merchant wholesalers	<b>315250</b>	shorts (briefs), underwear, men's and boys', cut and sewn from purchased fabric
<b>335210</b>	shoe polishers, electric, manufacturing	<b>315250</b>	shorts (e.g., bermuda, jamaica, gym), men's and boys', cut and sewn from purchased fabric
<b>811430</b>	shoe rebuilding	<b>315250</b>	shorts, outerwear (e.g., Bermuda, gym), girls', cut and sewn from purchased fabric
<b>417920</b>	shoe repair equipment and supplies merchant wholesalers	<b>315250</b>	shorts, outerwear (e.g., bermuda, gym), women's and misses', cut and sewn from purchased fabric
<b>417920</b>	shoe repair findings merchant wholesalers	<b>315250</b>	shorts, outerwear, men's and boys', cut and sewn from purchased fabric
<b>417920</b>	shoe repair materials merchant wholesalers	<b>315120</b>	shorts, outerwear, men's and boys', made in knitting mills
<b>811430</b>	shoe repair shops	<b>315120</b>	shorts, outerwear, women's and girls', made in knitting mills
<b>417920</b>	shoe soles merchant wholesalers	<b>721198</b>	short-term accommodation rentals n.e.c.
		<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>332321</b>	shutters, door and window, metal, manufacturing
<b>238110</b>	shotcrete contractors	<b>321911</b>	shutters, door and window, wood and covered wood, manufacturing
<b>213118</b>	shot-hole drilling service, oil and gas field, on a contract basis	<b>238190</b>	shutters, installation
<b>315990</b>	shoulder pads (e.g., coats, suits), made from purchased fabric	<b>326198</b>	shutters, plastics, manufacturing
<b>414130</b>	shoulder pads merchant wholesalers	<b>485990</b>	shuttle services (except employee bus)
<b>238910</b>	shovel equipment work, construction, rental with operator	<b>333248</b>	shuttles for textile weaving machinery, manufacturing
<b>333120</b>	shovels, power, manufacturing	<b>332210</b>	sickles, manufacturing
<b>411110</b>	show horses, importing	<b>238170</b>	siding (aluminum, steel, asbestos, cement, plastic, hardboard), installation
<b>337215</b>	showcases (except refrigerated), manufacturing	<b>321111</b>	siding mills, wood
<b>314120</b>	shower curtains, napkins, linens made from purchased materials (except plastic)	<b>238170</b>	siding, contractors (installation and repair)
<b>332910</b>	shower heads, plumbing, manufacturing	<b>321111</b>	siding, dressed lumber, manufacturing
<b>332999</b>	shower receptors, metal, manufacturing	<b>326198</b>	siding, plastics, manufacturing
<b>332999</b>	shower rods, metal, manufacturing	<b>238120</b>	siding, precast concrete, installation
<b>316210</b>	shower sandals or slippers, rubber and plastic, manufacturing	<b>332329</b>	siding, sheet metal, manufacturing
<b>332999</b>	shower stalls, metal, manufacturing	<b>212398</b>	sienna mining
<b>326191</b>	shower stalls, plastics or fibreglass, manufacturing	<b>325130</b>	sienna pigments, manufacturing
<b>333110</b>	shredders, farm type, manufacturing	<b>333248</b>	sieves and screening equipment, chemical processing type, manufacturing
<b>212397</b>	shredding peat mining	<b>333248</b>	sieves and screening equipment, food manufacturing type, manufacturing
<b>813110</b>	shrines, religious	<b>333990</b>	sieves and screening equipment, general industrial type, manufacturing
<b>561910</b>	shrink wrapping services	<b>332210</b>	sieves, hand, manufacturing
<b>313310</b>	shrinking broad-woven fabrics, for the trade	<b>333248</b>	sifting machinery (i.e., food manufacturing type), manufacturing
<b>313310</b>	shrinking purchased broad-woven fabrics (except wool and similar animal fibres)	<b>333310</b>	sights, telescopic, manufacturing
<b>313310</b>	shrinking purchased broad-woven wool or similar fibre	<b>487210</b>	sightseeing boat excursion operation
<b>313310</b>	shrinking purchased narrow woven fabrics	<b>487110</b>	sightseeing services, human-drawn vehicle
<b>313310</b>	shrinking textile fabrics and products (including clothing), for the trade	<b>237310</b>	sign erection (e.g., highway, street, road, bridge) contractors
<b>334610</b>	shrink-wrapped computer software, mass-reproducing	<b>238990</b>	sign erection and maintenance on building
<b>561730</b>	shrub and tree services (e.g., bracing, planting, pruning, removal, spraying, surgery, trimming )	<b>541930</b>	sign language services
<b>444240</b>	shrubs and trees, ornamental, retail (except nurseries)	<b>541899</b>	sign painting and lettering services
<b>311710</b>	shucking and packing fresh shellfish	<b>332329</b>	sign posts, metal, manufacturing
<b>334512</b>	shunt instrument, manufacturing	<b>335920</b>	signal and control cable, non-ferrous, manufacturing
<b>488490</b>	shunting of trailers in truck terminal	<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>313110</b>	silk-type filament yarns (e.g., polyester, polypropylene, nylon, rayon, acrylic, modacrylic, etc.), throwing, twisting, texturizing or winding purchased yarn
<b>335311</b>	signalling transformers, electric, manufacturing	<b>313110</b>	silk-type spun yarns, made from purchased fibre (e.g., acetate, acrylic, modacrylic, nylon, polyester, polypropylene, rayon)
<b>339950</b>	signboards, wood, manufacturing	<b>313110</b>	silk-type yarns made from purchased artificial or synthetic fibres
<b>541190</b>	signing agent certifying signatures (except lawyer or notary)	<b>212326</b>	sillimanite mining
<b>418990</b>	signs (except electric) merchant wholesalers	<b>327390</b>	sills, concrete, manufacturing
<b>541850</b>	signs and displays space, rental service	<b>321919</b>	silo staves, wood, manufacturing
<b>323119</b>	signs and notices, paper, printing (except quick, digital) without publishing	<b>327390</b>	silos, prefabricated concrete, manufacturing
<b>339950</b>	signs and signboards, non-electric, of wood, manufacturing	<b>332311</b>	silos, prefabricated metal, manufacturing
<b>339950</b>	signs of plastic, wood or glass, manufacturing	<b>332311</b>	silos, prefabricated, metal, manufacturing and installation
<b>325189</b>	silica gel, manufacturing	<b>331490</b>	silver and silver alloy bar, sheet, strip and tubing, made from purchased metal or scrap
<b>327120</b>	silica refractories, manufacturing	<b>339910</b>	silver articles, with or without precious stones, manufacturing
<b>212323</b>	silica sand, mining	<b>332999</b>	silver beating (i.e., to manufacture leaf and foil)
<b>325189</b>	silica, amorphous, manufacturing	<b>325189</b>	silver bromide, manufacturing
<b>325189</b>	silicofluorides, manufacturing	<b>212220</b>	silver bullion, produced at mine site
<b>331110</b>	silico-manganese ferro-alloys, manufacturing	<b>325189</b>	silver chloride, manufacturing
<b>327910</b>	silicon carbide abrasives, manufacturing	<b>212220</b>	silver concentrates
<b>334410</b>	silicon wafers, chemically doped, manufacturing	<b>332999</b>	silver foil and leaf, made from purchased foil
<b>334410</b>	silicon waveguides, manufacturing	<b>331490</b>	silver foil, made by rolling purchased metal or scrap
<b>325190</b>	silicone (except resins), manufacturing	<b>325189</b>	silver nitrate, manufacturing
<b>325210</b>	silicone resins, manufacturing	<b>418510</b>	silver ore merchant wholesalers
<b>325210</b>	silicone rubber, manufacturing	<b>212220</b>	silver ores mining and milling
<b>112999</b>	silk (raw) production and silkworm farms	<b>333248</b>	silver recovery equipment, electrolytic, manufacturing
<b>313310</b>	silk carding	<b>331490</b>	silver rolling, drawing or extruding, purchased metal or scrap
<b>313210</b>	silk fabrics, broad-woven, weaving	<b>331410</b>	silver smelting and primary refining
<b>541430</b>	silk screen design service (serigraphy)	<b>339910</b>	silversmith
<b>333248</b>	silk screen machinery for textiles, manufacturing	<b>414410</b>	silverware and plated ware merchant wholesalers
<b>414130</b>	silk thread merchant wholesalers	<b>458310</b>	silverware and plated ware, retail
<b>313110</b>	silk yarn, spooling, throwing, twisting or winding purchased yarn	<b>811490</b>	silverware cleaning, repairing and replating
<b>313110</b>	silk yarns made from purchased yarn, manufacture of synthetic or artificial filament yarns		
<b>414130</b>	silk yarns merchant wholesalers		

<b>339910</b>	silverware, solid silver or clad, manufacturing	<b>315250</b>	ski jackets and pants, women's and misses', cut and sewn from purchased fabric
<b>115310</b>	silviculture	<b>713920</b>	ski lift and tow operation
<b>333310</b>	simulation equipment, manufacturing	<b>721113</b>	ski lodges and resorts
<b>711130</b>	singers, independent	<b>315120</b>	ski pants and suits, men's and boys', made in knitting mills
<b>813410</b>	singing societies	<b>315120</b>	ski pants and suits, women's and misses, made in knitting mills
<b>812990</b>	singing telegram services	<b>315250</b>	ski pants, men's and boys', cut and sewn from purchased fabric
<b>236110</b>	single-family home improvements, general contractors	<b>332329</b>	ski racks, outdoor, metal, manufacturing
<b>236110</b>	single-family homes, built on others' land, by general contractors	<b>532280</b>	ski rental concessions
<b>236110</b>	single-family homes, built on own land, for sale, by operative builders	<b>713920</b>	ski resorts, without accommodations
<b>236110</b>	single-family house construction, by operative builders	<b>561730</b>	ski slope preparation
<b>326191</b>	sinks, plastics, manufacturing	<b>315250</b>	ski suits, girls', cut and sewn from purchased fabric
<b>327110</b>	sinks, vitreous china, manufacturing	<b>315250</b>	ski suits, men's and boys', cut and sewn from purchased fabric
<b>212210</b>	sintering iron ore produced at the mine	<b>315250</b>	ski suits, women's and misses, cut and sewn from purchased fabric
<b>334290</b>	sirens (e.g., air raid, industrial, marine, vehicle), manufacturing	<b>237990</b>	ski tow erection, general contractors
<b>333990</b>	sirens, steam and air, manufacturing	<b>532410</b>	skidder rental
<b>541620</b>	site remediation consulting services	<b>332999</b>	skids, metal, manufacturing
<b>562910</b>	site remediation	<b>321920</b>	skids, pallets and pallet containers, wood or wood and metal combination, manufacturing
<b>541611</b>	site selection consulting services	<b>711215</b>	skiers, all types, independent
<b>313310</b>	sizing of fabric, for the trade	<b>611620</b>	skiing and snowboarding instruction
<b>316210</b>	skate boots, without blades or wheels, manufacturing	<b>414470</b>	skiing equipment merchant wholesalers
<b>339920</b>	skate covers, manufacturing	<b>459112</b>	skiing equipment, retail
<b>811490</b>	skate sharpening	<b>811490</b>	skin and scuba diving tank re-filling
<b>711215</b>	skateboarders, independent	<b>561910</b>	skin blister packaging services
<b>339920</b>	skates, ice or roller (boots and blades or wheels assembled), manufacturing	<b>414520</b>	skin care preparations merchant wholesalers
<b>339920</b>	skating equipment, manufacturing	<b>459119</b>	skin diving and scuba equipment, retail
<b>611620</b>	skating instruction, ice or roller	<b>339920</b>	skin diving equipment (except clothing), manufacturing
<b>713940</b>	skating rinks, ice or roller	<b>339110</b>	skin grafting equipment, manufacturing
<b>331110</b>	skelp, iron or steel, made in steel mills	<b>561611</b>	skip tracers services
<b>711511</b>	sketch artists, independent	<b>315250</b>	skirts (except leather, tennis), girls', cut and sewn from purchased fabric
<b>321999</b>	skewers, wood, manufacturing	<b>315250</b>	skirts (except leather, tennis), women's and misses', cut and sewn from purchased fabric
<b>339920</b>	ski bags, manufacturing	<b>414110</b>	skirts merchant wholesalers
<b>339920</b>	ski boots, manufacturing		
<b>459112</b>	ski equipment and supply specialty, retail		
<b>532280</b>	ski equipment rental		
<b>315250</b>	ski jackets and pants, girls', cut and sewn from purchased fabric		

<b>315250</b>	skirts, infants', cut and sewn from purchased fabric	<b>311617</b>	slaughtering hogs for animal feed
<b>315250</b>	skirts, leather, women's and misses', manufacturing	<b>311615</b>	slaughtering, dressing and packing small game
<b>315120</b>	skirts, made in knitting mills	<b>332210</b>	sledgehammers, manufacturing
<b>458112</b>	skirts, retail	<b>458119</b>	sleep and lounge wear, men's and boys', retail
<b>315210</b>	skirts, women's, misses' and girls', cut and sewn from materials owned by others	<b>458119</b>	sleep and lounge wear, women's and girls', retail
<b>339920</b>	skis and skiing equipment (except apparel), manufacturing	<b>621499</b>	sleep clinics
<b>339920</b>	skis, manufacturing	<b>337215</b>	sleeping mechanisms, for convertible beds, manufacturing
<b>811310</b>	ski-tows and lifts, maintenance and repair	<b>314990</b>	sleeping bags, manufacturing
<b>481215</b>	sky writing, using general purpose aircraft	<b>721111</b>	sleeping car operation on a contract basis
<b>238160</b>	skylights, installation	<b>315250</b>	sleepwear or nightwear, infants', cut and sewn from purchased fabric
<b>332321</b>	skylights, metal frame, manufacturing	<b>315250</b>	sleepwear or nightwear, men's and boys', cut and sewn from purchased fabric
<b>331313</b>	slab, primary aluminum, manufacturing	<b>315250</b>	sleepwear, women's and misses', cut and sewn from purchased fabric
<b>331110</b>	slab, steel, made in steel mills	<b>316990</b>	sleeves and leggings, welders', leather, manufacturing
<b>458112</b>	slacks and pants, women's, retail	<b>339930</b>	sleighs (sleds) for children, manufacturing
<b>315120</b>	slacks or pants, men's and boys', made in knitting mills	<b>333248</b>	slicing machinery (i.e., food manufacturing type), manufacturing
<b>315120</b>	slacks or pants, women's and girls', made in knitting mills	<b>313220</b>	slide fastener tapes, weaving
<b>315250</b>	slacks, girls', cut and sewn from purchased fabric	<b>332619</b>	slings, lifting, made from purchased wire
<b>315210</b>	slacks, men's and boys', cut and sewn from materials owned by others	<b>212326</b>	slip clay mining
<b>315250</b>	slacks, men's and boys', cut and sewn from purchased fabric	<b>414330</b>	slip covers (furniture) merchant wholesalers
<b>315250</b>	slacks, women's and misses', cut and sewn from purchased fabric	<b>335312</b>	slip rings for motors and generators, manufacturing
<b>315210</b>	slacks, women's, misses' and girls', cut and sewn from materials owned by others	<b>314120</b>	slipcovers, all materials, made from purchased materials
<b>238140</b>	slate (i.e., exterior work), contractors	<b>316210</b>	slipper socks, made from purchased socks
<b>416390</b>	slate and slate products merchant wholesalers	<b>315120</b>	slipper socks, made in knitting mills
<b>327990</b>	slate products, manufacturing	<b>316210</b>	slippers, manufacturing
<b>311619</b>	slaughtering animals (except beef cattle, hogs or poultry and small game) and preparing meat products	<b>315250</b>	slips, girls', cut and sewn from purchased fabric
<b>311619</b>	slaughtering animals (except cattle, hogs, poultry and small game) and preparing meat products	<b>315250</b>	slips, women's and misses', cut and sewn from purchased fabric
<b>311616</b>	slaughtering beef cattle and preparing beef products	<b>313220</b>	slit fabrics (i.e., edged with selvages), weaving
<b>311617</b>	slaughtering hogs and preparing pork products	<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>332999</b>	smoke generators (i.e., ordnance), manufacturing
<b>327330</b>	slumped brick, manufacturing	<b>238210</b>	smoke sensors electrical installation
<b>486990</b>	slurry pipeline transport service	<b>459999</b>	smoke shop
<b>213118</b>	slush pits and cellars, excavation of, on a contract basis	<b>413160</b>	smoked meat merchant wholesalers
<b>541940</b>	small animal veterinary services	<b>418990</b>	smokers' supplies merchant wholesalers
<b>332999</b>	small arms (e.g., revolvers), manufacturing	<b>332319</b>	smokestacks, fabricated metal boiler plate, manufacturing
<b>332999</b>	small arms percussion caps and primers, ammunition (i.e., 30 mm. or less; 1.18 inch or less), manufacturing	<b>337126</b>	smoking stands, metal, manufacturing
<b>332999</b>	small arms, hand-held (e.g., pistols (except toy), rifles, machine guns, tranquilizer guns, shotguns, revolvers), manufacturing	<b>337123</b>	smoking stands, wood, manufacturing
<b>111330</b>	small berry fruit farming (e.g., blackberry, blueberry, currant, dewberry, loganberry, raspberry)	<b>333310</b>	snack and confection vending machines, manufacturing
<b>912910</b>	small business administration, provincial	<b>722512</b>	snack bar
<b>912910</b>	small business support programs, provincial government	<b>311919</b>	snack food (e.g., cheese curls or puffs, pork rinds), manufacturing
<b>912110</b>	small claims court, provincial government	<b>722330</b>	snack truck operation
<b>811310</b>	small electric motor repair	<b>335930</b>	snap switches (i.e., electric wiring devices), manufacturing
<b>335210</b>	small electrical appliance manufacturing	<b>811411</b>	snow- and leaf-blower, repair service (without retail sales of new equipment)
<b>811411</b>	small engine repair shops	<b>336120</b>	snow blowers and ploughs, special purpose motor vehicle (except graders), assembling on chassis of own manufacture
<b>311615</b>	small game, processing fresh, frozen, canned or cooked	<b>336211</b>	snow blowers and ploughs, special purpose motor vehicle (except graders), assembling on purchased chassis
<b>811411</b>	small gas engines, repair (without retail sales of new equipment)	<b>488490</b>	snow clearing, highways and bridges, road transport service
<b>111190</b>	small grains including mixed (except wheat) farming	<b>321919</b>	snow fence lath, made by resawing purchased lumber
<b>522291</b>	small loan companies (i.e., unsecured cash loans)	<b>321111</b>	snow fence lath, made from logs or bolts
<b>334110</b>	smart boards, electronic, manufacturing	<b>333416</b>	snow making machinery, manufacturing
<b>334110</b>	smart card readers, manufacturing	<b>238210</b>	snow melting cable, electric, installation
<b>236210</b>	smelters, construction	<b>238220</b>	snow melting systems (hot water or glycol), installation
<b>331410</b>	smelters, non-ferrous metals (except aluminum)	<b>111219</b>	snow pea farming, field and seed production
<b>417230</b>	smelting machinery and equipment merchant wholesalers	<b>561799</b>	snow ploughing services, parking lots and driveways (except combined with any other service)
<b>331410</b>	smelting of non-ferrous metals (except aluminum), primary	<b>488490</b>	snow removal, highway
<b>333990</b>	smelting ovens, manufacturing	<b>315250</b>	snow suits, men's and boys', cut and sewn from purchased fabric
<b>332420</b>	smelting pots and retorts, manufacturing	<b>333110</b>	snowblowers and throwers, residential type, manufacturing
<b>315250</b>	smocks, women's, misses' and girls', cut and sewn from purchased fabric	<b>711215</b>	snowboarders, independent
<b>334290</b>	smoke detectors, manufacturing		



<b>321999</b>	snowfence, in sections or rolls, wire and wood lath, manufacturing	<b>459119</b>	soccer equipment, retail
<b>441220</b>	snowmobile dealers, also retailing parts and accessories	<b>911910</b>	social assistance, cost-sharing, federal
<b>415290</b>	snowmobile engines merchant wholesalers	<b>722320</b>	social catering services (weddings, parties)
<b>333619</b>	snowmobile engines, manufacturing	<b>813310</b>	social change organizations
<b>484229</b>	snowmobile operation, freight	<b>813410</b>	social club
<b>415290</b>	snowmobile parts merchant wholesalers	<b>911910</b>	social development services, federal government
<b>336990</b>	snowmobile parts, manufacturing	<b>531112</b>	social housing projects, operators of
<b>711214</b>	snowmobile race tracks, operation of	<b>541820</b>	social media consulting services
<b>711214</b>	snowmobile racing teams	<b>516219</b>	social networking websites
<b>315250</b>	snowmobile suits, men's and boys', cut and sewn from purchased fabric	<b>813410</b>	social organization, civic and fraternal
<b>315250</b>	snowmobile suits, women's and misses', cut and sewn from purchased fabric	<b>912910</b>	social policy, provincial administration
<b>336215</b>	snowmobile trailers (for transport of snowmobiles), manufacturing	<b>541720</b>	social science research and development services
<b>336990</b>	snowmobile, manufacturing	<b>541720</b>	social science research, noncommercial
<b>415190</b>	snowmobiles merchant wholesalers	<b>813310</b>	social service advocacy organizations
<b>441220</b>	snowmobiles, retail	<b>624190</b>	social service centres
<b>713991</b>	snowmobiling clubs	<b>911910</b>	social service programs, federal administration
<b>333120</b>	snowplough attachments (except lawn and garden type), manufacturing	<b>624120</b>	social services, homemaker
<b>339920</b>	snowshoes, manufacturing	<b>813920</b>	social workers' associations
<b>315250</b>	snowsuits, girls', cut and sewn from purchased fabric	<b>624190</b>	social workers' offices
<b>315250</b>	snowsuits, infants', cut and sewn from purchased fabric	<b>541720</b>	sociological research and development services
<b>315250</b>	snowsuits, women's and misses', cut and sewn from purchased fabric	<b>541720</b>	sociological research, noncommercial
<b>335930</b>	snubbers for CATV systems, manufacturing	<b>335930</b>	sockets (lamp holders), manufacturing
<b>325610</b>	soap and cleaning compound manufacturing	<b>332210</b>	sockets and socket sets, manufacturing
<b>327110</b>	soap dishes, vitreous china and earthenware, manufacturing	<b>339110</b>	socks, stump, manufacturing
<b>332999</b>	soap dispensers, metal, manufacturing	<b>561730</b>	sod laying services
<b>414520</b>	soap, toilet (toiletries) merchant wholesalers	<b>444240</b>	sod, retail
<b>332999</b>	soap-impregnated steel wool pads, manufacturing	<b>325181</b>	soda ash (i.e., disodium carbonate), manufacturing
<b>325610</b>	soaps (e.g., bar, chip, powder), manufacturing	<b>212398</b>	soda ash mining
<b>713991</b>	soccer clubs	<b>333416</b>	soda fountain cooling and dispensing equipment, manufacturing
<b>339920</b>	soccer equipment (except apparel), 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>311930</b>	soft drink concentrates (i.e., soda fountain syrup), manufacturing
<b>325190</b>	sodium benzoate, manufacturing	<b>722512</b>	soft drink stand
<b>325181</b>	sodium bicarbonate (i.e., baking soda), manufacturing	<b>333310</b>	soft drink vending machines, manufacturing
<b>325189</b>	sodium bichromate and chromate, manufacturing	<b>413210</b>	soft drinks merchant wholesalers
<b>325189</b>	sodium borate, manufacturing	<b>312110</b>	soft drinks or soda pop, manufacturing
<b>325189</b>	sodium borohydride, manufacturing	<b>333246</b>	soft plastics and rubber working machinery, manufacturing
<b>325189</b>	sodium bromide, manufacturing	<b>561990</b>	soft water service (conditioning)
<b>325181</b>	sodium carbonate (i.e., soda ash), manufacturing	<b>339920</b>	softball equipment, manufacturing
<b>325189</b>	sodium chlorate, manufacturing	<b>459119</b>	softball equipment, retail
<b>325410</b>	sodium chloride pharmaceutical preparations, manufacturing	<b>321216</b>	softboard, cellular fibre or hard pressed wood, manufacturing
<b>212398</b>	sodium compounds, natural (except common salt) mining	<b>325610</b>	softeners, leather or textile, manufacturing
<b>325190</b>	sodium glutamate, manufacturing	<b>518210</b>	software as a service (SaaS)
<b>325189</b>	sodium hydrosulphite, manufacturing	<b>541514</b>	software consulting, integration of multiple software packages within users' systems
<b>325181</b>	sodium hydroxide (i.e., caustic soda), manufacturing	<b>541514</b>	software installation services
<b>325189</b>	sodium hypochlorite, manufacturing	<b>541514</b>	software programming, custom
<b>325189</b>	sodium molybdate, manufacturing	<b>513211</b>	software publishers
<b>325190</b>	sodium pentachlorophenate, manufacturing	<b>513211</b>	software publishing exclusively on Internet
<b>325189</b>	sodium perborate, manufacturing	<b>541514</b>	software systems analysis and design, custom
<b>325189</b>	sodium peroxide, manufacturing	<b>513211</b>	software, computer, packaged, publishers or publishing
<b>325189</b>	sodium phosphate, manufacturing	<b>325190</b>	softwood distillates, manufacturing
<b>325189</b>	sodium polyphosphate, manufacturing	<b>321919</b>	softwood flooring, manufacturing
<b>325410</b>	sodium salicylate preparations, manufacturing	<b>321212</b>	softwood plywood composites, manufacturing
<b>325189</b>	sodium silicate, manufacturing	<b>321212</b>	softwood veneer or plywood, manufacturing
<b>325189</b>	sodium silicofluoride, manufacturing	<b>238910</b>	soil compacting service, contractors
<b>325189</b>	sodium stannate, manufacturing	<b>325320</b>	soil conditioning preparations, manufacturing
<b>212398</b>	sodium sulphate mining	<b>331511</b>	soil pipe, cast iron, manufacturing
<b>325189</b>	sodium sulphate, manufacturing	<b>115110</b>	soil preparation services (e.g., hoeing, ploughing, rototilling, weeding), agricultural
<b>325190</b>	sodium sulphoxalate formaldehyde, manufacturing	<b>562910</b>	soil remediation services
<b>325189</b>	sodium tetraborate, manufacturing	<b>238910</b>	soil test drilling (for building construction)
<b>325189</b>	sodium thiosulfate, manufacturing	<b>334512</b>	soil testing and analysis instruments, manufacturing
<b>325189</b>	sodium tungstate, manufacturing	<b>325999</b>	soil testing kits, manufacturing
<b>325189</b>	sodium uranate, manufacturing	<b>541380</b>	soil testing services
<b>337121</b>	sofas (including sofa beds), manufacturing	<b>444240</b>	soil, top, retail
<b>413210</b>	soft drink beverages merchant wholesalers		
<b>332431</b>	soft drink cans, metal, manufacturing		

<b>417320</b>	solar cell (i.e., photovoltaic cell) merchant wholesalers	<b>325130</b>	solvent dyes, manufacturing
<b>334410</b>	solar cells, manufacturing	<b>325999</b>	solvents recovery service, on a contract or fee basis
<b>237130</b>	solar central receiving structure, construction	<b>324110</b>	solvents, made in petroleum refineries
<b>333416</b>	solar energy heating equipment (e.g., panels, mirrors), manufacturing	<b>334511</b>	sonar buoys, manufacturing
<b>541330</b>	solar energy units (designing)	<b>417320</b>	sonar equipment merchant wholesalers
<b>221119</b>	solar farms	<b>334511</b>	sonar fish finders, manufacturing
<b>416120</b>	solar heating panels and equipment merchant wholesalers	<b>334511</b>	sonar systems and equipment, manufacturing
<b>238220</b>	solar heating plant installation	<b>711513</b>	song writers, independent
<b>333416</b>	solar heating systems, manufacturing	<b>512230</b>	songs, publisher or publishing
<b>238160</b>	solar reflecting coatings, application onto roofs	<b>512230</b>	songs, publishing and printing combined
<b>238310</b>	solar reflecting insulation film, contractors	<b>512230</b>	songs, publishing
<b>416390</b>	solar reflective film merchant wholesalers	<b>325610</b>	soot removing chemicals, manufacturing
<b>334512</b>	solarimeters, manufacturing	<b>311520</b>	sorbets or sherbets, manufacturing
<b>332311</b>	solariums, prefabricated, metal, manufacturing	<b>325190</b>	sorbitol, manufacturing
<b>331490</b>	solder wire, non-ferrous metal (except aluminum, copper), made from purchased metal or scrap	<b>111190</b>	sorghum farming, field and seed production
<b>332210</b>	soldering guns and irons, hand-held (including electric), manufacturing	<b>813410</b>	sororities (except residential)
<b>332210</b>	soldering iron tips and tipleets, manufacturing	<b>721310</b>	sorority houses
<b>333990</b>	soldering non-electric equipment (except hand-held), manufacturing	<b>721310</b>	sorority or fraternity residential houses
<b>335990</b>	solenoid and coil windings, manufacturing	<b>115110</b>	sorting farm products (for the grower)
<b>335315</b>	solenoid switches industrial, manufacturing	<b>337215</b>	sorting racks, mail, manufacturing
<b>332910</b>	solenoid valves (except fluid power), industrial type, manufacturing	<b>562920</b>	sorting, cleaning, and baling of commingled non-metal recyclable materials (except hazardous)
<b>332910</b>	solenoid valves, fluid power, manufacturing	<b>532490</b>	sound and lighting equipment rental
<b>334410</b>	solenoids for electronic applications, manufacturing	<b>238910</b>	sound barriers (earth mounds), construction
<b>336320</b>	solenoids, automotive, rebuilding, on a factory basis	<b>238990</b>	sound barriers (fences), construction
<b>813310</b>	soliciting contributions or selling memberships for the support of their activities	<b>512190</b>	sound dubbing service for film or motion picture (except in sound recording studios)
<b>322211</b>	solid fibre boxes, made from purchased paper or paperboard	<b>512190</b>	sound dubbing service, motion picture
<b>325410</b>	solid pharmaceutical preparations (e.g., pills, capsules, tablets, suppositories, extracts, powders), manufacturing	<b>238210</b>	sound equipment installation
<b>711130</b>	soloists, musical, independent	<b>449211</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>339110</b>	space suits, manufacturing
<b>441330</b>	sound systems or stereos, motor vehicle, retail	<b>334511</b>	space vehicle guidance systems and equipment, manufacturing
<b>238310</b>	soundproofing contractors	<b>336410</b>	space vehicle propulsion units, manufacturing
<b>722512</b>	soup and sandwich shop	<b>336410</b>	space vehicles, complete, manufacturing
<b>332431</b>	soup cans, manufacturing	<b>332210</b>	spades and shovels, hand-held, manufacturing
<b>311990</b>	soup mixes, dry, made from purchased dry ingredients	<b>413190</b>	spaghetti merchant wholesalers
<b>311420</b>	soup mixes, made in dehydration plants	<b>313210</b>	spandex fabrics, broad-woven, weaving
<b>413190</b>	soups merchant wholesalers	<b>325220</b>	spandex fibre, filaments and yarn, manufacturing
<b>311410</b>	soups, frozen (except seafood), manufacturing	<b>327110</b>	spark plug insulators, porcelain, manufacturing
<b>311511</b>	sour cream substitutes, manufacturing	<b>334512</b>	spark plug testing instruments, electric, manufacturing
<b>311511</b>	sour cream, manufacturing	<b>336320</b>	spark plugs, for internal combustion engines, manufacturing
<b>311515</b>	soy beverages manufacturing	<b>321999</b>	spars, wood, manufacturing
<b>311224</b>	soybean crushing mills	<b>316990</b>	spats, leather, manufacturing
<b>111110</b>	soybean farming, field and seed production	<b>326290</b>	spatulas, rubber, manufacturing
<b>325220</b>	soybean fibres and filaments, manufacturing	<b>711411</b>	speakers' bureaus, agents or managers
<b>311224</b>	soybean oil mills	<b>912910</b>	speaker's office, provincial
<b>311224</b>	soybean oil, cake and meal, made in crushing mills	<b>711512</b>	speakers, independent
<b>311224</b>	soybean oil, crude, manufacturing	<b>339920</b>	spearguns, manufacturing
<b>311224</b>	soybean oil, deodorized, made in crushing mills	<b>325999</b>	spearmint oil, manufacturing
<b>311224</b>	soybean oil, refined, made in crushing mills	<b>339920</b>	spears, fishing, manufacturing
<b>325210</b>	soybean plastics, manufacturing	<b>711512</b>	special effect technicians, independent
<b>311224</b>	soybean protein concentrates, manufacturing	<b>512190</b>	special effects for motion picture, post production
<b>311224</b>	soybean protein isolates, made in crushing mills	<b>485990</b>	special needs passenger transportation service
<b>111110</b>	soybeans (soya beans), growing	<b>812990</b>	special occasion greeting service
<b>411120</b>	soybeans merchant wholesalers	<b>911910</b>	special retraining programs, federal
<b>336410</b>	space capsules, manufacturing	<b>621110</b>	specialist physicians and surgeons
<b>335210</b>	space heaters, portable, electric, manufacturing	<b>238299</b>	specialized medical machinery, installation
<b>417990</b>	space propulsion units and parts merchant wholesalers	<b>481215</b>	specialized services such as air ambulance, towing advertising banners, and aerial traffic reporting, or general air transportation of passengers and goods, with no single service predominating
<b>911910</b>	space research and development, federal government	<b>213118</b>	specialized services to contract oil and gas well drillers
<b>334220</b>	space satellites, communications equipment, manufacturing	<b>237990</b>	specialized trade activities related to civil engineering construction projects
<b>332319</b>	space simulation chambers, fabricated metal plate, manufacturing		

<b>237310</b>	specialized trade activities related to highway, street, and bridge construction	<b>236210</b>	speculative builders (i.e., building on own land, for sale), industrial buildings
<b>237120</b>	specialized trade activities related to oil and gas pipeline and related structures construction	<b>621340</b>	speech clinicians, offices of
<b>237130</b>	specialized trade activities related to power and communication line and related structures construction	<b>621340</b>	speech defect clinics
<b>237110</b>	specialized trade activities related to water and sewer line and related structures construction	<b>541930</b>	speech interpretation services, language
<b>541920</b>	specializing in a particular field of photography, such as aerial, commercial and industrial, portrait and special event	<b>621340</b>	speech pathologists, offices of
<b>512190</b>	specializing in motion picture or video post-production services, such as creating credits, producing computer graphics and animation	<b>621340</b>	speech therapy clinics
<b>336510</b>	special-purpose self-propelled railroad equipment (e.g., rail layers), manufacturing	<b>561410</b>	speech writing service
<b>541891</b>	specialty advertising distribution services (creating and organizing the production of specialty advertising products)	<b>333619</b>	speed changers or reducers (i.e., power transmission equipment), manufacturing
<b>481215</b>	specialty flying services, using general purpose aircraft	<b>611690</b>	speed or improvement reading courses or schools
<b>413190</b>	specialty food merchant wholesalers	<b>441330</b>	speed shops, retail
<b>419110</b>	specialty food, business-to-business (B2B) electronic markets, wholesale	<b>711215</b>	speed skaters, independent
<b>516211</b>	specialty television (e.g., music, sports, news) channels	<b>334511</b>	speed, pitch and roll navigational instruments and systems, manufacturing
<b>335311</b>	specialty transformers, manufacturing	<b>334512</b>	speedometers, manufacturing
<b>334512</b>	specific ion measuring instruments, laboratory type, manufacturing	<b>711214</b>	speedways, operation of
<b>621990</b>	specimen collection centres	<b>621990</b>	sperm banks
<b>238390</b>	spectator seating installation, contractors	<b>445298</b>	spice and herbs, retail
<b>334512</b>	spectrofluorometers, manufacturing	<b>111999</b>	spice farming (except greenhouse grown)
<b>334512</b>	spectrographs, manufacturing	<b>311940</b>	spice grinding and blending
<b>334512</b>	spectrometers (e.g., electron diffraction, mass, NMR, Raman), manufacturing	<b>311940</b>	spices and spice mixtures, manufacturing
<b>334512</b>	spectrometers (e.g., liquid scintillation, nuclear), manufacturing	<b>413190</b>	spices merchant wholesalers
<b>334512</b>	spectrophotometers (e.g., atomic absorption, atomic emission, flame, fluorescence, infrared, Raman, visible), manufacturing	<b>331110</b>	spiegeleisen ferro-alloys, manufacturing
<b>334512</b>	spectrum analyzers, manufacturing	<b>321999</b>	spigots, wood, manufacturing
<b>212210</b>	specular hematite concentrate mining	<b>331110</b>	spike rods, made in steel mills
		<b>332619</b>	spikes, made from purchased wire
		<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>445320</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>236220</b>	sports facilities, recreational (e.g., arenas, indoor gymnasium and tennis courts), construction
<b>331110</b>	sponge iron, manufacturing	<b>712119</b>	sports hall of fame
<b>418990</b>	sponges merchant wholesalers	<b>611620</b>	sports instructors, independent
<b>326198</b>	sponges, plastics, manufacturing	<b>711319</b>	sports organizers and operators with facilities
<b>326290</b>	sponges, rubber, manufacturing	<b>711215</b>	sports professionals, independent
<b>332999</b>	sponges, scouring, metal, manufacturing	<b>711319</b>	sports stadiums or arenas, promoting events
<b>313310</b>	sponging or shrinking textiles for tailors and dressmakers	<b>713991</b>	sports teams and leagues, recreational or youth
<b>313310</b>	sponging textile fabrics, for the trade	<b>711217</b>	sports teams or clubs, professional, semi-professional, amateur (e.g., baseball, basketball, football, hockey, soccer)
<b>321999</b>	spools (except for textile machinery), wood, manufacturing	<b>561590</b>	sports ticket offices
<b>333248</b>	spools for textile machinery, manufacturing	<b>711217</b>	sports timekeepers
<b>315250</b>	sport and short coats, tailored (except fur, leather), men's and boys', cut and sewn from purchased fabric	<b>459999</b>	sports trading cards shop, retail
<b>459999</b>	sport cards, retail	<b>711217</b>	sports trainer and advisor
<b>813990</b>	sport leagues (i.e., regulating bodies)	<b>711217</b>	sports trainers, independent
<b>315250</b>	sport shirts, men's and boys', cut and sewn from purchased fabric	<b>315250</b>	sports uniforms, cut and sewn from purchased fabric
<b>336110</b>	sport utility vehicles assembling on chassis of own manufacture	<b>458119</b>	sportswear (except uniforms), women's, retail
<b>414470</b>	sporting equipment, firearms and ammunitions merchant wholesalers	<b>458119</b>	sportswear, men's and boys' (except uniforms), retail
<b>339920</b>	sporting equipment, manufacturing	<b>419110</b>	sportswear, women's and children's, business-to-business (B2B) electronic markets, wholesale
<b>414470</b>	sporting goods merchant wholesalers	<b>325610</b>	spot removers (except laundry presoaks), manufacturing
<b>532280</b>	sporting goods rental	<b>333990</b>	spot welding equipment, manufacturing
<b>711412</b>	sports agents	<b>336320</b>	spotlights, vehicular, manufacturing
<b>458119</b>	sports apparel, retail	<b>332329</b>	spouts, sheet metal, manufacturing
<b>316990</b>	sports bags, manufacturing	<b>333990</b>	spray guns, pneumatic, manufacturing
<b>315250</b>	sports clothing (except team uniforms), non-tailored, men's and boys', cut and sewn from purchased fabric	<b>333110</b>	sprayers and dusters, farm type, manufacturing
<b>315250</b>	sports clothing (except team uniforms), women's and misses', cut and sewn from purchased fabric	<b>333910</b>	sprayers, manually-pumped units, general purpose type, manufacturing
<b>315120</b>	sports clothing, men's and boys', made in knitting mills	<b>333110</b>	spreaders, farm type, manufacturing
<b>315120</b>	sports clothing, women's and misses', made in knitting mills	<b>337121</b>	spring cushions, manufacturing
<b>713940</b>	sports clubs, physical fitness facilities	<b>337910</b>	spring filled mattresses, manufacturing
<b>414470</b>	sports equipment merchant wholesalers	<b>332720</b>	spring pins, metal, manufacturing
<b>811490</b>	sports equipment repair and maintenance (e.g., bicycles, golf clubs, snowboards, etc.), without retail sales of new equipment	<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>339990</b>	stage hardware and equipment (except lighting equipment), manufacturing
<b>332611</b>	springs (except motor vehicle and railroad), heavy-gauge, manufacturing	<b>335130</b>	stage lighting equipment, manufacturing
<b>332619</b>	springs and spring units (except clock and watch), light gauge, made from purchased wire	<b>711512</b>	stage sets, erecting and dismantling
<b>337910</b>	springs, assembled, bed and box, manufacturing	<b>327215</b>	stained glass and stained glass products, made from purchased glass
<b>334512</b>	springs, clock and watch, made from purchased wire	<b>327214</b>	stained glass and stained glass products, made in glass-making plants
<b>332611</b>	springs, motor vehicle and railroad, heavy-gauge, manufacturing	<b>711511</b>	stained glass artists
<b>332619</b>	springs, precision (except clock and watch), manufacturing	<b>238150</b>	stained glass, installation
<b>416120</b>	sprinkler systems merchant wholesalers	<b>416210</b>	stainless steel fabricated products merchant wholesalers
<b>333990</b>	sprinkler systems, automatic fire, manufacturing	<b>332420</b>	stainless steel tanks for food manufacturing
<b>238220</b>	sprinkler systems, lawn and garden, installation	<b>331110</b>	stainless steel, made in steel mills
<b>332910</b>	sprinklers, lawn, manufacturing	<b>325510</b>	stains (except biological), manufacturing
<b>417230</b>	sprockets merchant wholesalers	<b>325130</b>	stains, biological, manufacturing
<b>333619</b>	sprockets, power transmission equipment, manufacturing	<b>332329</b>	stair railings, metal, manufacturing
<b>213111</b>	spudding in oil and gas wells on a contract basis	<b>332329</b>	stair treads, metal, manufacturing
<b>313230</b>	spun laid nonwoven fabrics, manufacturing	<b>326290</b>	stair treads, rubber, manufacturing
<b>313230</b>	spunbonded fabrics, manufacturing	<b>332329</b>	staircases, metal, manufacturing
<b>332210</b>	squares, carpenter, metal, manufacturing	<b>332329</b>	stairs, metal, manufacturing
<b>339920</b>	squash equipment, manufacturing	<b>238120</b>	stairs, precast concrete, installation
<b>111219</b>	squash farming, field, bedding plant and seed production	<b>321919</b>	stairs, prefabricated wood, manufacturing
<b>711215</b>	squash players, independent	<b>327390</b>	stairs, steps and landings, prefabricated concrete, manufacturing
<b>336410</b>	stabilizers, aircraft, manufacturing	<b>333920</b>	stairways and walkways, moving, manufacturing
<b>325999</b>	stabilizers, chemical preparations, manufacturing	<b>238190</b>	stairways, metal, installation
<b>332999</b>	stabilizing bars, cargo, metal, manufacturing	<b>238350</b>	stairways, wood, installation
<b>333920</b>	stackers, industrial truck type, manufacturing	<b>321919</b>	stairwork (e.g., newel posts, railings, staircases, stairs), wood, manufacturing
<b>236220</b>	stadium construction, general contractors	<b>336211</b>	stake bodies, truck, manufacturing
<b>531120</b>	stadium operating	<b>336212</b>	stake trailer, manufacturing
<b>711319</b>	stadium or arena operators, promoting events	<b>321999</b>	stakes, surveyors', wood, manufacturing
<b>337127</b>	stadium seating, manufacturing	<b>333110</b>	stalk choppers (i.e., shredders), manufacturing
		<b>332329</b>	stalls, metal, manufacturing
		<b>459999</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>334410</b>	static converters, integrated circuit, manufacturing
<b>418990</b>	stamps for collectors merchant wholesalers	<b>334410</b>	static power supply converters for electronic applications, manufacturing
<b>459999</b>	stamps philatelic, retail	<b>334512</b>	static pressure regulators, manufacturing
<b>516212</b>	stand-alone streaming services	<b>333247</b>	stationary log debarking machinery, log splitters, and similar machinery manufacturing
<b>334512</b>	standards and calibration equipment for electrical measuring, manufacturing	<b>419120</b>	stationery and office supplies, wholesale agents and brokers
<b>334512</b>	standing wave ratio measuring equipment, manufacturing	<b>418210</b>	stationery and stationery supplies merchant wholesalers
<b>337215</b>	stands and racks, merchandise display, wire, manufacturing	<b>419110</b>	stationery and stationery supplies, business-to-business (B2B) electronic markets, wholesale
<b>333920</b>	stands, ground servicing aircraft, manufacturing	<b>327110</b>	stationery articles, pottery, manufacturing
<b>711512</b>	standup comedians, independent	<b>322130</b>	stationery products, made in paperboard mills
<b>325189</b>	stannic and stannous chloride, manufacturing	<b>322230</b>	stationery, made from purchased paper
<b>339940</b>	staple removers, manufacturing	<b>323119</b>	stationery, printing (except quick) on a job-order basis
<b>333990</b>	staplers and nailers, hand-held power-driven, manufacturing	<b>459410</b>	stationery, retail
<b>339940</b>	staplers, office, manufacturing	<b>911910</b>	statistical agency, federal government
<b>416330</b>	staples merchant wholesalers	<b>335312</b>	stators, for motors, manufacturing
<b>331222</b>	staples, spikes and tacks, iron or steel, made in wire drawing plants	<b>327420</b>	statuary (e.g., gypsum, plaster of Paris), manufacturing
<b>332619</b>	staples, wire, made from purchased wire	<b>418990</b>	statuary merchant wholesalers
<b>325520</b>	starch glues, manufacturing	<b>327110</b>	statuary, clay and ceramic, manufacturing
<b>311221</b>	starch manufacturing	<b>327990</b>	statuary, marble, manufacturing
<b>311221</b>	starches (i.e., root, rice, potato, grain, corn or vegetable) (except laundry), manufacturing	<b>238990</b>	statues, erection
<b>413190</b>	starches merchant wholesalers	<b>321920</b>	staves, barrel, sawed or split, manufacturing
<b>112310</b>	started pullet farms	<b>221330</b>	steam and air-conditioning supply
<b>811113</b>	starter and generator repair, automotive	<b>812190</b>	steam bath
<b>336320</b>	starters and starter parts, for internal combustion engine, manufacturing	<b>561799</b>	steam cleaning of building exteriors
<b>335930</b>	starters for fluorescent lamps, manufacturing	<b>332410</b>	steam condensers, manufacturing
<b>336410</b>	starters, aircraft, manufacturing	<b>333310</b>	steam cookers, commercial type, manufacturing
<b>335315</b>	starters, electric motor, manufacturing	<b>336510</b>	steam engines (i.e., railroad locomotives), manufacturing
<b>335312</b>	starting equipment, for street cars, manufacturing	<b>238220</b>	steam fitting contractors
<b>335930</b>	starting switches, fluorescent lamp, manufacturing	<b>332910</b>	steam fittings and specialties, metal, manufacturing
<b>911410</b>	state and official visits, organization of, federal government	<b>416120</b>	steam fittings, heating equipment merchant wholesalers
		<b>221330</b>	steam generation plant



<b>333416</b>	steam heating equipment, manufacturing	<b>236210</b>	steel mills, construction
<b>221330</b>	steam heating systems (i.e., suppliers of heat)	<b>331110</b>	steel mills
<b>812320</b>	steam laundry	<b>331210</b>	steel pipe and tubing, made from purchased steel
<b>334512</b>	steam pressure controls, residential and commercial type, manufacturing	<b>416210</b>	steel pipe merchant wholesalers
<b>221330</b>	steam production and distribution	<b>416210</b>	steel plates, sheets and strips merchant wholesalers
<b>333990</b>	steam separating machinery, manufacturing	<b>416210</b>	steel posts merchant wholesalers
<b>221330</b>	steam supply systems (including geothermal)	<b>331110</b>	steel products (e.g., bar, plate, rod, sheet, structural shapes), made in steel mills
<b>333310</b>	steam tables, manufacturing	<b>332319</b>	steel railroad car racks (i.e., for transporting motor vehicles), manufacturing
<b>487110</b>	steam train excursions, local	<b>416210</b>	steel reinforcing rods merchant wholesalers
<b>332910</b>	steam traps, industrial type, manufacturing	<b>416210</b>	steel rods, bars and angles merchant wholesalers
<b>333611</b>	steam turbine generator set units, manufacturing	<b>416210</b>	steel sheet piling merchant wholesalers
<b>333611</b>	steam turbines, manufacturing	<b>327910</b>	steel shot abrasives, manufacturing
<b>417990</b>	steamboats merchant wholesalers	<b>416210</b>	steel slabs merchant wholesalers
<b>335210</b>	steamers and vaporizers, electric, manufacturing	<b>416210</b>	steel strapping merchant wholesalers
<b>488511</b>	steamship agency	<b>331514</b>	steel tube fittings, made from purchased steel
<b>532410</b>	steamship leasing (except financial) without operator	<b>416210</b>	steel wire cable and rope merchant wholesalers
<b>325190</b>	stearic acid esters, manufacturing	<b>416210</b>	steel wire cloth (screening) merchant wholesalers
<b>325190</b>	stearic acid salts, manufacturing	<b>416210</b>	steel wire rods merchant wholesalers
<b>311614</b>	stearin, animal, rendering	<b>416210</b>	steel wool merchant wholesalers
<b>212398</b>	steatite mining	<b>332999</b>	steel wool, manufacturing
<b>327110</b>	steatite porcelain insulators, manufacturing	<b>331110</b>	steel, manufacturing
<b>331110</b>	steel balls, made in steel mills	<b>238160</b>	steep slope roofing installation
<b>331221</b>	steel basic shapes (except pipe, tube or wire), made from purchased steel	<b>238990</b>	steeplejack work
<b>416210</b>	steel billets merchant wholesalers	<b>311221</b>	steepwater concentrate, manufacturing
<b>332431</b>	steel cans, manufacturing	<b>336330</b>	steering boxes, manual and power assist, manufacturing
<b>331222</b>	steel chain, made in wire drawing plants	<b>336330</b>	steering columns, automotive, truck and bus, manufacturing
<b>416210</b>	steel concrete forms merchant wholesalers	<b>336330</b>	steering wheels, automotive, truck and bus, manufacturing
<b>416210</b>	steel concrete hardware merchant wholesalers	<b>327215</b>	stemware, made from purchased glass
<b>332113</b>	steel forgings, unfinished, made from purchased steel	<b>325910</b>	stencil inks, manufacturing
<b>331514</b>	steel foundries	<b>339940</b>	stencil paper, manufacturing
<b>238130</b>	steel framing (except structural) contractors	<b>339940</b>	stencils, printing, manufacturing
<b>331514</b>	steel investment foundries	<b>561410</b>	stenographic services (except court or stenographic reporting)
<b>332319</b>	steel joists, manufacturing		
<b>416210</b>	steel merchant wholesalers		

<b>333310</b>	stenography machines, manufacturing	<b>488990</b>	stockyards (exclusively holding for the purpose of transport)
<b>561490</b>	stenography services, public	<b>238140</b>	stone cutting and setting, construction
<b>561490</b>	stereotype reporting services	<b>332210</b>	stone cutting saw blades, manufacturing
<b>332999</b>	stepladders, metal, manufacturing	<b>238340</b>	stone flooring, installation
<b>321999</b>	stepladders, wood, manufacturing	<b>212315</b>	stone quarrying, limestone
<b>321999</b>	stereo cabinets, wood, manufacturing	<b>313310</b>	stone washing purchased mens' and boys' pants and jeans
<b>811210</b>	stereo equipment (including automotive), repair service	<b>313310</b>	stone washing purchased womens' and girls' pants and jeans
<b>414210</b>	stereo equipment merchant wholesalers	<b>333248</b>	stone working machinery, manufacturing
<b>449211</b>	stereo equipment, retail	<b>327990</b>	stone, cut products (e.g., blocks, statuary), manufacturing
<b>325210</b>	stereorubber, manufacturing	<b>332210</b>	stonecutters' hand tools, non-powered, manufacturing
<b>339110</b>	sterilizers, hospital, surgical and laboratory type, manufacturing	<b>459999</b>	stones, crystalline, rough, retail
<b>339110</b>	sterilizers, laboratory type, manufacturing	<b>458310</b>	stones, precious, retail
<b>414410</b>	sterling and silverplate table flatware and holloware merchant wholesalers	<b>339910</b>	stones, preparation of real and imitation gems for settings, manufacturing
<b>414410</b>	sterling and silverplate table holloware merchant wholesalers	<b>212326</b>	stoneware clay mining
<b>325410</b>	steroids, uncompounded, manufacturing	<b>238140</b>	stonework erection, contractors
<b>488320</b>	stevedoring service	<b>337126</b>	stools, household (except wood), manufacturing
<b>311710</b>	stew, fish and seafood, manufacturing	<b>337123</b>	stools, household, wood, manufacturing
<b>339920</b>	sticks, sports (e.g., hockey, lacrosse), manufacturing	<b>621990</b>	stop smoking clinic
<b>325130</b>	stilbene dyes, manufacturing	<b>334512</b>	stop watches, manufacturing
<b>324110</b>	still gases, made in petroleum refineries	<b>332910</b>	stopcocks, drain, plumbing, manufacturing
<b>333248</b>	stitchers and trimmers (i.e., bookbinding equipment), manufacturing	<b>321999</b>	stoppers, cork, manufacturing
<b>314990</b>	stitching, decorative and novelty, on clothing owned by others	<b>326290</b>	stoppers, rubber, manufacturing
<b>523120</b>	stock brokers, offices	<b>335312</b>	storage battery chargers, engine generator type, manufacturing
<b>711214</b>	stock car race tracks, operation of	<b>335910</b>	storage cells, manufacturing
<b>523210</b>	stock exchanges	<b>334110</b>	storage devices, computer, manufacturing
<b>112991</b>	stock farming, livestock combination	<b>493110</b>	storage of goods at foreign trade zones
<b>512190</b>	stock footage, film libraries	<b>493110</b>	storage of goods, in bond, general merchandise
<b>523120</b>	stock option brokerages	<b>484210</b>	storage of household goods, combined with local trucking
<b>523210</b>	stock or commodities options exchanges	<b>493190</b>	storage of household goods, for the trade
<b>519290</b>	stock photo agencies or libraries	<b>493120</b>	storage plant, cold
<b>112110</b>	stock raising, dairy animal	<b>493130</b>	storage service, non-refrigerated agricultural produce
<b>561990</b>	stock taking	<b>493120</b>	storage service, refrigerated goods
<b>321919</b>	stock, chair, unfinished hardwood, manufacturing	<b>327390</b>	storage tanks, concrete, manufacturing
<b>561990</b>	stocking shelves services in retail stores		
<b>315120</b>	stockings, manufacturing		
<b>112110</b>	stockyards (exclusively for fattening cattle)		

<b>332420</b>	storage tanks, heavy gauge metal, manufacturing	<b>333990</b>	strainers, pipeline, manufacturing
<b>237120</b>	storage tanks, natural gas or oil, construction	<b>332619</b>	stranded wire, uninsulated, made from purchased wire
<b>493190</b>	storage, furniture (except used uncrated household furniture)	<b>316990</b>	strap work, harness, manufacturing
<b>493110</b>	storage, general	<b>332999</b>	strapping, metal, manufacturing
<b>493190</b>	storage, special (except farm product, cold storage, household goods)	<b>316990</b>	straps, leather, manufacturing
<b>337127</b>	store cabinets, portable, manufacturing	<b>541611</b>	strategic planning consulting services
<b>541850</b>	store display advertising services	<b>321999</b>	straw baskets, manufacturing
<b>417910</b>	store equipment (except furniture) merchant wholesalers	<b>315990</b>	straw hats, manufacturing
<b>417910</b>	store fixtures (except refrigerated) merchant wholesalers	<b>418310</b>	straw merchant wholesalers
<b>238190</b>	store fronts, metal or metal frame, installation	<b>111330</b>	strawberries, growing
<b>332321</b>	store fronts, prefabricated, metal, manufacturing	<b>322219</b>	straws, drinking, made from purchased paper or paperboard
<b>417910</b>	store furniture merchant wholesalers	<b>488490</b>	street cleaning service
<b>337127</b>	store furniture, manufacturing	<b>513130</b>	street guides, publishing and printing combined
<b>236220</b>	storehouses, construction	<b>416110</b>	street lighting equipment merchant wholesalers
<b>332321</b>	storm doors and windows, metal, manufacturing	<b>335130</b>	street lighting fixtures and equipment (except traffic signals), manufacturing
<b>321911</b>	storm doors and windows, wood framed, manufacturing	<b>323119</b>	street map guides, printing without publishing
<b>237110</b>	storm sewers, construction	<b>485110</b>	street railway operation
<b>444180</b>	storm windows and sash, wood or metal, retail	<b>237990</b>	streetcar line construction
<b>711512</b>	storytellers, independent	<b>336510</b>	streetcars and car equipment (urban transit), manufacturing
<b>332329</b>	stove boards, sheet metal, manufacturing	<b>336120</b>	street-cleaning motor vehicles (e.g., street flushers, sprinklers, sweepers), assembling on chassis of own manufacture
<b>327120</b>	stove lining, clay, manufacturing	<b>336211</b>	street-cleaning motor vehicles (e.g., street flushers, sprinklers, sweepers), assembling on purchased chassis
<b>332329</b>	stove pipe and flues, sheet metal, manufacturing	<b>713940</b>	strength development centres
<b>416120</b>	stoves, cooking (except electric) merchant wholesalers	<b>336211</b>	stretch limousines, assembling on purchased chassis
<b>416120</b>	stoves, cooking (except electric), wholesale	<b>339110</b>	stretchers, medical, manufacturing
<b>335223</b>	stoves, domestic, electric or non-electric, manufacturing	<b>333519</b>	stretching machines, metalworking, manufacturing
<b>333416</b>	stoves, heating, manufacturing	<b>418990</b>	string merchant wholesalers
<b>335223</b>	stoves, ranges or ovens (e.g., coal, wood, oil, gas, domestic, cooking), manufacturing	<b>314990</b>	string, manufacturing
<b>333920</b>	straddle carriers, mobile, 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>332910</b>	straightway (i.e., y-type) valves, industrial type, manufacturing	<b>339920</b>	strings, tennis rackets, manufacturing
<b>336390</b>	strainers, oil, motor vehicle, manufacturing		

<b>213119</b>	strip mining for non-metallic minerals (except fuels), on a contract basis	<b>332319</b>	structural steel, fabricated, manufacturing
<b>212114</b>	strip mining, bituminous coal (except on a contract basis)	<b>339930</b>	structural toy sets, manufacturing
<b>213119</b>	strip mining, metal, on a contract basis	<b>321215</b>	structural wood members, prefabricated (e.g., arches, trusses, I-joists and parallel chord ceilings), manufacturing
<b>416210</b>	strip steel merchant wholesalers	<b>321215</b>	structural wood product, manufacturing
<b>331221</b>	strip steel, made from purchased steel	<b>333248</b>	structured packing for distillation equipment (except beverage), including laboratory-type, manufacturing
<b>331317</b>	strip, aluminum, made from purchased aluminum	<b>325410</b>	strychnine and derivatives (i.e., basic chemicals), manufacturing
<b>331420</b>	strip, copper and copper alloy, made from purchased metal or scrap	<b>327990</b>	stucco and stucco products, manufacturing
<b>331110</b>	strip, galvanized iron or steel, made in steel mills	<b>238140</b>	stucco application contractors
<b>331110</b>	strip, iron or steel, made in steel mills	<b>416390</b>	stucco merchant wholesalers
<b>416210</b>	strip, metal merchant wholesalers	<b>321111</b>	stud mills
<b>331490</b>	strip, non-ferrous metal (except aluminum, copper), made from purchased metal or scrap	<b>115210</b>	stud services, farm animal
<b>321919</b>	strips, hardwood, flooring, manufacturing	<b>238130</b>	stud walls, wood or steel, installation
<b>334512</b>	stroboscopes, manufacturing	<b>611710</b>	student exchange programs
<b>335130</b>	strobotrons, manufacturing	<b>721310</b>	student residence
<b>212398</b>	strontianite mining	<b>813410</b>	students' associations
<b>325189</b>	strontium carbonate, manufacturing	<b>813410</b>	students club
<b>212398</b>	strontium minerals, mining	<b>813410</b>	students' unions
<b>325189</b>	strontium nitrate, manufacturing	<b>334220</b>	studio equipment, radio and television broadcasting, manufacturing
<b>416390</b>	structural assemblies, prefabricated (except wood) merchant wholesalers	<b>516120</b>	studio operation, television, over the airwaves transmission
<b>444180</b>	structural clay products, retail	<b>532490</b>	studio property rental for motion picture film production
<b>327120</b>	structural clay tile, manufacturing	<b>321919</b>	studs, made by resawing purchased lumber
<b>416210</b>	structural iron and steel merchant wholesalers	<b>332329</b>	studs, sheet metal, manufacturing
<b>321114</b>	structural lumber and timber, treating	<b>339930</b>	stuffed toys (including animals), manufacturing
<b>321215</b>	structural members, glued-laminated or pre-engineered wood, manufacturing	<b>711512</b>	stuntman, independent
<b>332319</b>	structural metal work, manufacturing	<b>561990</b>	styling wigs for the trade
<b>333519</b>	structural rolling mill machinery, metalworking, manufacturing	<b>325210</b>	s-type rubber, manufacturing
<b>416210</b>	structural shapes and plates merchant wholesalers	<b>325210</b>	styrene resins, manufacturing
<b>331110</b>	structural shapes, iron and steel, made in steel mills	<b>325110</b>	styrene, made from refined petroleum or natural gas liquids
<b>331317</b>	structural shapes, made from purchased aluminum	<b>324110</b>	styrene, made in petroleum refineries
<b>238120</b>	structural steel and precast concrete contractors	<b>325210</b>	styrene-acrylonitrile resins, manufacturing
<b>238120</b>	structural steel erection, contractors	<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>325999</b>	sugar substitutes (i.e., synthetic sweeteners blended with other ingredients), made from purchased synthetic sweeteners
<b>491110</b>	sub post office	<b>311310</b>	sugar, clarified, granulated and raw, made in sugarcane mills
<b>212115</b>	subbituminous coal mining	<b>311221</b>	sugar, made by wet-milling corn
<b>212115</b>	subbituminous coal preparation plant	<b>311310</b>	sugar, manufacturing
<b>531120</b>	subcontracting operation of non-residential properties to a third party	<b>111930</b>	sugarcane farming
<b>531111</b>	subcontracting operation of residential property to a third party	<b>624190</b>	suicide crisis centre
<b>237210</b>	subdividing and servicing land owned by others	<b>315990</b>	suit and coat parts (e.g., coat fronts, pockets), made from purchased fabric
<b>531120</b>	subleasing non-residential building	<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>531120</b>	subleasing of non-residential buildings (except mini-warehouses) to 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>332999</b>	submachine guns, manufacturing	<b>315990</b>	suit trimmings, made from purchased fabric
<b>237990</b>	submarine rock removal, general contractors	<b>332510</b>	suitcase hardware, metal, manufacturing
<b>722512</b>	submarine sandwich shops	<b>316990</b>	suitcases, all materials, manufacturing
<b>333519</b>	subpresses, machine tool, manufacturing	<b>315120</b>	suits and jackets, made in knitting mills
<b>334210</b>	subscriber loop equipment, telephone, manufacturing	<b>315250</b>	suits, coats, tailored jackets and skirts, women's and girls', cut and sewn from purchased fabric
<b>516211</b>	subscription television, network	<b>315250</b>	suits, custom tailoring, women
<b>516212</b>	subscription Video on Demand (SVOD) services	<b>315250</b>	suits, infants', cut and sewn from purchased fabric
<b>551114</b>	subsidiary management offices	<b>315210</b>	suits, men's and boys', cut and sewn from materials owned by others
<b>813310</b>	substance abuse prevention advocacy groups	<b>315250</b>	suits, men's and boys', cut and sewn from purchased fabric
<b>237130</b>	substation and switching station construction	<b>315120</b>	suits, men's and boys', made in knitting mills
<b>311515</b>	substitute butter, cheese, and dry and condensed dairy products manufacturing	<b>458119</b>	suits, men's and boys', retail
<b>311511</b>	substitute milk products manufacturing	<b>315250</b>	suits, non-tailored (e.g., jogging, snow, ski, warm-up), men's and boys', cut and sewn from purchased fabric
<b>336510</b>	subway cars, manufacturing	<b>315250</b>	suits, non-tailored (e.g., jogging, snow, warm-up), women's and misses', cut and sewn from purchased fabric
<b>237990</b>	subway construction, general contractors	<b>315250</b>	suits, tailored, girls', cut and sewn from purchased fabric
<b>237990</b>	subway construction	<b>315250</b>	suits, tailored, women's and misses', cut and sewn from purchased fabric
<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>315210</b>	suits, women's, misses' and girls', cut and sewn from materials owned by others	<b>332910</b>	supply line assemblies, plumbing (i.e., flexible hose with fittings), manufacturing
<b>458119</b>	suits, women's, retail	<b>483115</b>	supply vessels to drilling rigs
<b>212398</b>	sulfur, native, mining	<b>812330</b>	supplying and laundering commercial and industrial uniforms, laboratory coats, safety gloves, and flame and heat resistant clothing
<b>339930</b>	sulkies, baby (vehicles), manufacturing	<b>115110</b>	support activities for crop production
<b>325189</b>	sulphides and sulphites, manufacturing	<b>115210</b>	support activities related to raising companion animals
<b>325189</b>	sulphocyanides, manufacturing	<b>213119</b>	support services for iron ore mining
<b>325410</b>	sulphonamides, uncompounded, manufacturing	<b>213119</b>	support services for lignite mining
<b>325190</b>	sulphonated derivatives, manufacturing	<b>213119</b>	support services for metal (uranium or thorium) mining
<b>325189</b>	sulphur chloride, manufacturing	<b>213119</b>	support services for other non ferrous metal ore (except uranium and thorium), mining
<b>325189</b>	sulphur dioxide, manufacturing	<b>213119</b>	support services to salt mining
<b>325189</b>	sulphur hexafluoride gas, manufacturing	<b>339110</b>	supports, orthopedic (e.g., abdominal, ankle, arch, kneecap), manufacturing
<b>325320</b>	sulphur insecticides, manufacturing	<b>911210</b>	Supreme Court of Canada
<b>418410</b>	sulphur merchant wholesalers	<b>418410</b>	surface active agents merchant wholesalers
<b>211110</b>	sulphur, extraction from natural gas	<b>325610</b>	surface active agents, manufacturing
<b>212398</b>	sulphur, ground or otherwise treated	<b>334512</b>	surface area analyzers, manufacturing
<b>325189</b>	sulphur, recovering or refining (except from sour natural gas)	<b>334512</b>	surface burner controls, temperature, manufacturing
<b>311420</b>	sulphured fruit and vegetables, manufacturing	<b>333120</b>	surface mining machinery (except drilling), manufacturing
<b>418410</b>	sulphuric acid merchant wholesalers	<b>333130</b>	surface mining machinery, mineral beneficiation type, manufacturing
<b>325189</b>	sulphuric acid, manufacturing	<b>333248</b>	surface mount machinery, for making printed circuit boards, manufacturing
<b>325190</b>	sumac extract, manufacturing	<b>811192</b>	surface treating, motor vehicle service
<b>721113</b>	summer resort hotel	<b>332113</b>	surface-finishing the forgings produced, by such activities as deburring and grinding, without further processing them
<b>711111</b>	summer theatres (except theatre-dinner)	<b>335990</b>	surge suppressors, manufacturing
<b>238220</b>	sump pump installation and servicing, contractors	<b>621110</b>	surgeons' offices
<b>336390</b>	sunroofs and parts, automotive, truck and bus, manufacturing	<b>115110</b>	surgery on orchard trees and vines
<b>236110</b>	sun-room additions, residential	<b>541940</b>	surgery services, veterinary
<b>325620</b>	sunscreens and suntan lotions and oils, manufacturing	<b>417930</b>	surgical and medical instruments merchant wholesalers
<b>315250</b>	sunsuits, infants', cut and sewn from purchased fabric	<b>339110</b>	surgical and orthopedic dressings, gauzes, sponges and stockinettes, manufacturing
<b>331110</b>	superalloys, iron or steel, made in steel mills	<b>811210</b>	surgical instrument repair
<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>339110</b>	surgical instruments (e.g., knives, probes, saws, clamps, forceps, retractors), manufacturing	<b>315250</b>	sweat suits and pants, girls', cut and sewn from purchased fabric
<b>339110</b>	surgical instruments for bone (e.g., plates, screws, rongeurs, drills), manufacturing	<b>315250</b>	sweat suits and pants, women's and misses', cut and sewn from purchased fabric
<b>334512</b>	surgical support systems (e.g., heart-lung machines) (except iron lungs), manufacturing	<b>315250</b>	sweat suits, infants', cut and sewn from purchased fabric
<b>912110</b>	surrogate courts	<b>315120</b>	sweater jackets, made in knitting mills
<b>238210</b>	surveillance systems, installation only	<b>315250</b>	sweater jackets, men's and boys', cut and sewn from purchased fabric
<b>334512</b>	surveying and geophysical instruments, manufacturing	<b>315250</b>	sweater jackets, women's, misses' and girls', cut and sewn from purchased fabric
<b>541370</b>	surveying and mapping services (except geophysical)	<b>315120</b>	sweater vests, made in knitting mills
<b>811210</b>	surveying instrument repair	<b>315250</b>	sweater vests, men's and boys', cut and sewn from purchased fabric
<b>321999</b>	surveyors' stakes, wood, manufacturing	<b>315120</b>	sweaters, knitting on a contract basis
<b>611690</b>	survival schools	<b>315120</b>	sweaters, made in knitting mills
<b>311990</b>	sushi retailing	<b>315210</b>	sweaters, men's and boys', cut and sewn from materials owned by others
<b>238310</b>	suspended (drop) ceiling installation on metal structures, including the installation of ceiling tiles	<b>315250</b>	sweaters, men's and boys', cut and sewn from purchased fabric
<b>332329</b>	suspended ceilings, metal, manufacturing	<b>458119</b>	sweaters, men's and boys', retail
<b>315990</b>	suspenders, made from purchased fabric	<b>315250</b>	sweaters, waterproof, infants', cut and sewn from purchased fabric
<b>336330</b>	suspension kits, for raising and lowering automotive, truck and bus, manufacturing	<b>315210</b>	sweaters, women's, misses' and girls', cut and sewn from materials owned by others
<b>213118</b>	swabbing wells, on a contract basis	<b>315250</b>	sweaters, women's, misses' and girls', cut and sewn from purchased fabric
<b>335130</b>	swag lamps, manufacturing	<b>458112</b>	sweaters, women's, retail
<b>333519</b>	swaging machines, metalworking, manufacturing	<b>334512</b>	sweep generators, manufacturing
<b>323120</b>	swatches and samples, mounting for the trade	<b>417210</b>	sweepers and snow removal equipment merchant wholesalers
<b>336330</b>	sway bars and assemblies, automotive, truck and bus, manufacturing	<b>418410</b>	sweeping compounds merchant wholesalers
<b>315990</b>	sweat bands, hat and cap, made from purchased fabric	<b>325610</b>	sweeping compounds, absorbent, manufacturing
<b>315250</b>	sweat pants, men's, boys' and unisex (i.e., sized without regard to gender), cut and sewn from purchased fabric	<b>111219</b>	sweet corn growing
<b>315250</b>	sweat shirts, girls', cut and sewn from purchased fabric	<b>111211</b>	sweet potato farming, field and seed potato production
<b>315250</b>	sweat shirts, men's and boys', cut and sewn from purchased fabric	<b>311990</b>	sweetening syrups (except pure maple), made from purchased sweeteners
<b>315250</b>	sweat shirts, unisex (i.e., sized without regard to gender), cut and sewn from purchased fabric	<b>713991</b>	swimming clubs
<b>315250</b>	sweat shirts, women's and misses', cut and sewn from purchased fabric	<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>334512</b>	switches, pneumatic positioning remote, manufacturing
<b>326198</b>	swimming pool covers and liners, plastic, manufacturing	<b>334512</b>	switches, thermostatic, manufacturing
<b>314910</b>	swimming pool covers, made from purchased canvas	<b>335315</b>	switchgear and switchboard, and relay and industrial control apparatus manufacturing
<b>333310</b>	swimming pool filter systems, manufacturing	<b>335315</b>	switchgear and switchgear accessories, manufacturing
<b>238990</b>	swimming pool screen enclosures, construction	<b>334210</b>	switching equipment, telephone, manufacturing
<b>414470</b>	swimming pools, equipment and supplies merchant wholesalers	<b>488210</b>	switching services, railroad
<b>238990</b>	swimming pools, outdoor nonresidential-type, construction	<b>339920</b>	swivels (fishing equipment), manufacturing
<b>339920</b>	swimming pools, prefabricated, manufacturing	<b>332210</b>	swords, non-precious and precious plated metal, manufacturing
<b>459999</b>	swimming pools, retail	<b>212314</b>	syenite (except nepheline) and granite, crushed and broken stone, quarrying
<b>713940</b>	swimming pools	<b>212314</b>	syenite (except nepheline), dimension, quarrying
<b>315250</b>	swimsuits, girls', cut and sewn from purchased fabric	<b>212314</b>	syenite (except nepheline), quarrying
<b>315250</b>	swimsuits, men's and boys', cut and sewn from purchased fabric	<b>212220</b>	sylvanite mining
<b>315250</b>	swimsuits, women's and misses', cut and sewn from purchased fabric	<b>711130</b>	symphony orchestras
<b>458119</b>	swimwear, men's and boys', retail	<b>813110</b>	synagogues
<b>458119</b>	swimwear, retail	<b>335312</b>	synchronous motors and condensers, manufacturing
<b>112991</b>	swine and cattle, raising	<b>334512</b>	synchrosopes, manufacturing
<b>112991</b>	swine and poultry combination farms	<b>523910</b>	syndicates, investment
<b>337123</b>	swings, porch, wood, manufacturing	<b>311340</b>	synthetic chocolate, marzipan or toffee, manufacturing
<b>335930</b>	switch boxes and covers, electrical, manufacturing	<b>211141</b>	synthetic crude oil production, in-situ
<b>335930</b>	switch boxes, electric, manufacturing	<b>211142</b>	synthetic crude oil production, mining
<b>335315</b>	switchboards and parts, power, manufacturing	<b>313210</b>	synthetic fibre (e.g., nylon, polyester) fabrics, broad-woven, weaving
<b>416110</b>	switchboards merchant wholesalers	<b>313110</b>	synthetic fibre thread, manufacturing
<b>416110</b>	switches (except electronic) merchant wholesalers	<b>418410</b>	synthetic fibres merchant wholesalers
<b>335930</b>	switches (including outlet box mounting), manufacturing	<b>418410</b>	synthetic organic chemicals merchant wholesalers
<b>335930</b>	switches for electric wiring (e.g., snap, tumbler, pressure, pushbutton), manufacturing	<b>327990</b>	synthetic precious or semiprecious stones for jewellery uses, manufacturing and working (except setting)
<b>335315</b>	switches, electric power (except snap, push button, tumbler and solenoid), manufacturing	<b>418410</b>	synthetic resins (except rubber) merchant wholesalers
<b>334410</b>	switches, for electronic applications, manufacturing	<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>322121</b>	tablets (e.g., memo, note, writing), made in paper mills
<b>325190</b>	synthetic sweeteners (i.e., sweetening agents), manufacturing	<b>322230</b>	tablets and pads, made from purchased newsprint
<b>413190</b>	syrops (except for fountain use) merchant wholesalers	<b>332999</b>	tablets, metal, manufacturing
<b>311990</b>	syrops, corn (except wet milled), manufacturing	<b>327215</b>	tableware (e.g., tumblers, plates), made from purchased glass
<b>541514</b>	systems analysis and design, computer services (software)	<b>327214</b>	tableware (e.g., tumblers, plates), made in glass-making plants
<b>541514</b>	systems engineering (system integration)	<b>326198</b>	tableware, plastics (except foam), manufacturing
<b>541514</b>	systems integration, computer	<b>532280</b>	tableware, rental
<b>T</b>		<b>321999</b>	tableware, wood, manufacturing
		<b>418210</b>	tabulation cards merchant wholesalers
<b>449129</b>	table and floor lamps, retail	<b>334512</b>	tachometer generators, manufacturing
<b>327110</b>	table articles, coarse earthenware, manufacturing	<b>334512</b>	tachometers, manufacturing
<b>327110</b>	table articles, earthenware, manufacturing	<b>459119</b>	tack shops
<b>327110</b>	table articles, vitreous china, manufacturing	<b>321999</b>	tackle blocks, wood, manufacturing
<b>812330</b>	table cover supply service	<b>416330</b>	tacks merchant wholesalers
<b>339910</b>	table flatware, precious metal (except plated), manufacturing	<b>332619</b>	tacks, metal, made from purchased wire
<b>449129</b>	table linen, retail	<b>313210</b>	taffeta fabrics, broad-woven, weaving
<b>414330</b>	table linens merchant wholesalers	<b>334511</b>	taffrail logs, manufacturing
<b>337110</b>	table or counter tops (e.g., kitchen, bathroom, bar), plastic laminated, manufacturing	<b>336410</b>	tail assemblies and parts (empennage), aircraft, manufacturing
<b>413150</b>	table potatoes merchant wholesalers	<b>811490</b>	tailor shops (except custom or merchant tailors), repair or alterations
<b>311990</b>	table syrups, artificially flavoured, manufacturing	<b>315250</b>	tailored dress and sport coats, men's and boys', cut and sewn from purchased fabric
<b>339920</b>	table tennis equipment, manufacturing	<b>332210</b>	tailors' scissors, manufacturing
<b>327990</b>	table tops, marble, manufacturing	<b>332210</b>	tailors' shears, non-powered, manufacturing
<b>721120</b>	table wagering games and other gambling activities, such as slot machines and sports betting	<b>417920</b>	tailors' supplies merchant wholesalers
<b>314120</b>	tablecloths (except paper), made from purchased materials	<b>722512</b>	take-out food, chicken
<b>414330</b>	tablecloths merchant wholesalers	<b>722512</b>	take-out food, submarines
<b>313240</b>	tablecloths, made in lace mills	<b>722512</b>	take-out restaurants
<b>322291</b>	tablecloths, paper, made from purchased paper	<b>722512</b>	take-out service, prepared food (except caterers and mobile food services)
<b>337123</b>	tables, household, wood, manufacturing	<b>212398</b>	talc mining
<b>322230</b>	tablets (e.g., memo, note, writing), made from purchased paper	<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>325190</b>	tanning agents, synthetic organic, manufacturing
<b>238990</b>	tank lining contractors	<b>325190</b>	tanning extracts and materials, natural, manufacturing
<b>315120</b>	tank tops, men's and boys', made in knitting mills	<b>812190</b>	tanning salon
<b>315250</b>	tank tops, outerwear, girls', cut and sewn from purchased fabric	<b>417920</b>	tanning studio equipment and supplies merchant wholesalers
<b>315250</b>	tank tops, outerwear, men's and boys', cut and sewn from purchased fabric	<b>331410</b>	tantalum smelting and primary refining
<b>315250</b>	tank tops, outerwear, women's and misses', cut and sewn from purchased fabric	<b>711120</b>	tap dance companies
<b>315250</b>	tank tops, underwear, men's and boys', cut and sewn from purchased fabric	<b>334610</b>	tape cleaners, magnetic, manufacturing
<b>315250</b>	tank tops, underwear, women's and misses', cut and sewn from purchased fabric	<b>339940</b>	tape dispensers, off, manufacturing
<b>315120</b>	tank tops, women's and girls', made in knitting mills	<b>417910</b>	tape dispensing machines merchant wholesalers
<b>336212</b>	tank trailers, liquid and dry bulk, manufacturing	<b>332210</b>	tape measures, metal, manufacturing
<b>334512</b>	tank truck meters, manufacturing	<b>334310</b>	tape players and recorders, household type, manufacturing
<b>336211</b>	tank trucks (e.g., fuel oil, milk, water), assembling on purchased chassis	<b>449211</b>	tape recorders and players, retail
<b>484221</b>	tank trucks local transportation (including refrigeration) of goods such as milk, water, chemicals and petroleum products	<b>561990</b>	tape slitting for the trade (i.e., cutting plastic, leather, other materials into widths)
<b>484231</b>	tank trucks long distance transportation (including refrigeration) of goods such as milk, water, chemicals and petroleum products	<b>334110</b>	tape storage units (e.g., drives, backups), computer peripheral equipment, manufacturing
<b>532410</b>	tanker leasing (except financial) without operator	<b>322220</b>	tapes (e.g., cellophane, masking, pressure sensitive), gummed, made from purchased paper or other materials
<b>417990</b>	tanks and tank components merchant wholesalers	<b>334512</b>	tapes, surveyors', manufacturing
<b>327110</b>	tanks, flush, vitreous china, manufacturing	<b>313320</b>	tapes, varnished and coated (except magnetic), made from purchased fabric
<b>811113</b>	tanks, gasoline, automobile, repair	<b>313220</b>	tapes, weaving
<b>332420</b>	tanks, heavy gauge metal, manufacturing	<b>311221</b>	tapioca, manufacturing
<b>336990</b>	tanks, military (including factory rebuilding), manufacturing	<b>417230</b>	tapping attachments merchant wholesalers
<b>811310</b>	tanks, repairing (heavy gauge)	<b>333519</b>	tapping machines, metalworking, manufacturing
<b>326198</b>	tanks, storage, plastic or fibreglass, manufacturing	<b>333519</b>	taps and dies (i.e., machine tool accessory), manufacturing
<b>321920</b>	tanks, wood, coopered, manufacturing	<b>325210</b>	tar acid resins, manufacturing
<b>316110</b>	tanneries, leather, manufacturing	<b>325190</b>	tar and tar oils, made by distillation of wood
<b>333248</b>	tannery machinery, manufacturing	<b>322121</b>	tar paper made in paper mills
<b>325190</b>	tannic acid (i.e., tannins), manufacturing	<b>324122</b>	tar paper, building and roofing, made from purchased asphaltic materials and paper
<b>325189</b>	tanning agents, inorganic, manufacturing	<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>332210</b>	tea kettles and coffee pots, fabricated metal (except electric, glass), manufacturing
<b>325190</b>	tar, made by distillation of coal tar	<b>327214</b>	tea kettles, glass and glass ceramic, made in glass-making plants
<b>324110</b>	tar, made in petroleum refineries	<b>413190</b>	tea merchant wholesalers
<b>336410</b>	target drones, aircraft, manufacturing	<b>337126</b>	tea wagons, metal, manufacturing
<b>339920</b>	target shooting equipment (except small arms and ammunition), manufacturing	<b>337123</b>	tea wagons, wood, manufacturing
<b>339920</b>	targets, archery, rifle, shooting, manufacturing	<b>813920</b>	teacher associations (except bargaining)
<b>336410</b>	targets, trailer type, aircraft, manufacturing	<b>912910</b>	teacher certification bureaus, provincial
<b>911910</b>	tariff board	<b>912910</b>	teacher development programs, provincial
<b>541619</b>	tariff consulting services	<b>611310</b>	teachers' colleges
<b>111219</b>	taro farming, field and seed production	<b>611690</b>	teaching financial education
<b>314910</b>	tarpaulins, made from purchased fabrics	<b>333310</b>	teaching machines (e.g., flight simulators), manufacturing
<b>416390</b>	tarred felts merchant wholesalers	<b>721310</b>	teaching residence
<b>237310</b>	tarring roads	<b>315250</b>	team and club jackets, men's and boys', cut and sewn from purchased fabric
<b>325190</b>	tartaric acid, manufacturing	<b>315250</b>	team and club jackets, women's and misses', cut and sewn from purchased fabric
<b>314990</b>	tassels, textile, manufacturing	<b>332999</b>	tear gas devices and equipment, manufacturing
<b>812190</b>	tattoo parlours	<b>325190</b>	tear gas, manufacturing
<b>561440</b>	tax collection services on a contract or fee basis	<b>313310</b>	teaselling textile fabrics, for the trade
<b>913910</b>	tax collection, local administration	<b>325410</b>	technetium medicinal preparations, manufacturing
<b>541110</b>	tax law attorneys, private practice	<b>414420</b>	technical and professional books merchant wholesalers
<b>523910</b>	tax liens dealing (i.e., acting as principals)	<b>513130</b>	technical books, publishing and printing combined
<b>911910</b>	tax sharing arrangements, federal administration	<b>513130</b>	technical books, publishing or publishers
<b>911910</b>	tax violation investigation, federal	<b>541690</b>	technical consultant services
<b>911910</b>	taxation, federal government	<b>611110</b>	technical high schools
<b>485310</b>	taxi dispatching service	<b>611210</b>	technical institute, post-secondary
<b>541850</b>	taxicab card advertising services	<b>334410</b>	technical laminates, manufacturing
<b>485310</b>	taxicab fleet owners and organizations that provide dispatch services regardless of whether drivers are hired, rent their cabs or are otherwise compensated	<b>513120</b>	technical magazines and periodicals, publishing and printing combined
<b>485310</b>	taxicab fleet owners	<b>513120</b>	technical magazines and periodicals, publishing or publisher
<b>485310</b>	taxicab operation	<b>323119</b>	technical manuals and papers (books), printing without publishing
<b>485310</b>	taxicab owner-operator	<b>513130</b>	technical manuals and papers, publishing and printing combined
<b>485310</b>	taxicab service	<b>513130</b>	technical manuals and papers, publishing or publishers
<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>445298</b>	tea and coffee, retail		
<b>111999</b>	tea farming		

<b>611210</b>	technical school, post-secondary non-university	<b>417910</b>	telephone answering equipment merchant wholesalers
<b>711513</b>	technical writers, independent	<b>414220</b>	telephone answering machines merchant wholesalers
<b>315250</b>	teddies, girls', cut and sewn from purchased fabric	<b>334210</b>	telephone answering machines, manufacturing
<b>315250</b>	teddies, infants', cut and sewn from purchased fabric	<b>561420</b>	telephone answering services
<b>315250</b>	teddies, women's and misses', cut and sewn from purchased fabric	<b>561722</b>	telephone booths, cleaning and maintenance of
<b>458119</b>	tee shirts, custom printed, retail	<b>561420</b>	telephone call centre
<b>325610</b>	teeth whiteners (e.g., pastes, gels), manufacturing	<b>334210</b>	telephone carrier line equipment, manufacturing
<b>332810</b>	teflon coating metals and metal products	<b>334210</b>	telephone carrier switching equipment, manufacturing
<b>517310</b>	telecommunication network, facilities-based	<b>517310</b>	telephone carrier, facilities-based
<b>541710</b>	telecommunication research and development	<b>517410</b>	telephone communications carriers, satellite
<b>517911</b>	telecommunication resellers	<b>517310</b>	telephone companies, facilities-based
<b>237130</b>	telecommunication transmission lines, construction	<b>517310</b>	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
<b>517310</b>	telecommunications carriers, cellular telephone, facilities-based	<b>624190</b>	telephone counselling service
<b>541330</b>	telecommunications engineering consulting	<b>323119</b>	telephone directories, printing without publishing
<b>238210</b>	telecommunications equipment installation, contractors	<b>513140</b>	telephone directories, publishing and printing combined
<b>334512</b>	telecommunications line testing equipment, manufacturing	<b>513140</b>	telephone directories, publishing
<b>541619</b>	telecommunications management consulting services	<b>541870</b>	telephone directory distribution services, door-to-door
<b>417320</b>	telegraph equipment merchant wholesalers	<b>417320</b>	telephone equipment and apparatus merchant wholesalers
<b>237130</b>	telegraph line construction, general contractors	<b>237130</b>	telephone line construction, general contractors
<b>561420</b>	telemarketing bureaus	<b>237130</b>	telephone line stringing
<b>561420</b>	telemarketing service on a contract or fee basis	<b>561420</b>	telephone message service
<b>334512</b>	telemetering instruments, industrial process type, manufacturing	<b>334210</b>	telephone sets, refurbishing on a factory basis
<b>517919</b>	telemetry and tracking system operation on a contract or fee basis	<b>561420</b>	telephone solicitation service on a contract or fee basis
<b>416110</b>	telephone and telegraph cable wire merchant wholesalers	<b>337123</b>	telephone stands, wood, manufacturing
<b>334410</b>	telephone and telegraph transformers, electronic component type, manufacturing	<b>335920</b>	telephone wire and cable, insulated, manufacturing
<b>238210</b>	telephone and telephone equipment installation, contractors	<b>519290</b>	telephone-based recorded information services

<b>334210</b>	telephones (except cellular telephones), manufacturing	<b>334512</b>	temperature instruments (except glass and bimetal thermometers), industrial process type, manufacturing
<b>334210</b>	telephones, coin operated, manufacturing	<b>334512</b>	temperature sensors for motor windings, manufacturing
<b>449211</b>	telephones, smartphones, retail	<b>327215</b>	tempered glass, made from purchased glass
<b>334110</b>	teleprinters (i.e., computer terminals), manufacturing	<b>327214</b>	tempered glass, made in glass-making plants
<b>512190</b>	teleproduction services	<b>332810</b>	tempering metals and metal products, for the trade
<b>333310</b>	telescopes, manufacturing	<b>813110</b>	temples, religious
<b>459999</b>	telescopes, retail	<b>561320</b>	temporary employment services
<b>334310</b>	television (TV) sets, manufacturing	<b>561320</b>	temporary help service
<b>541840</b>	television advertising representatives, independent	<b>532490</b>	temporary road signs, rental
<b>334220</b>	television broadcast equipment, manufacturing	<b>314910</b>	temporary shelters (e.g., garages), woven fabrics, manufacturing
<b>516120</b>	television broadcasting stations, over the airwaves transmission	<b>459999</b>	temporary shelters for automobile, polypropylene, retail
<b>321999</b>	television cabinets, wood, manufacturing	<b>532280</b>	temporary shelters for automobile, wood, rental
<b>561310</b>	television employment agencies	<b>813310</b>	tenant advocacy associations
<b>513120</b>	television guides, publishing or publishers	<b>813990</b>	tenant associations (except advocacy)
<b>326198</b>	television housings, plastic, manufacturing	<b>339930</b>	tenders, baby (vehicles), manufacturing
<b>517310</b>	television operation, closed circuit	<b>713991</b>	tennis and squash clubs
<b>334220</b>	television or radio transmitting antennas and ground equipment, manufacturing	<b>713940</b>	tennis courts, outdoor and indoor
<b>334410</b>	television picture tubes, manufacturing	<b>414470</b>	tennis equipment and supplies merchant wholesalers
<b>711512</b>	television producers, independent	<b>339920</b>	tennis equipment, manufacturing
<b>417320</b>	television receiving and transmitting tubes merchant wholesalers	<b>459119</b>	tennis goods and equipment, retail
<b>532210</b>	television rental and leasing	<b>711215</b>	tennis players, independent
<b>811210</b>	television repair shops	<b>315250</b>	tennis shirts, men's and boys', cut and sewn from purchased fabric
<b>449211</b>	television sales and service, retail	<b>315120</b>	tennis shirts, men's and boys', made in knitting mills
<b>414210</b>	television sets merchant wholesalers	<b>316210</b>	tennis shoes, rubber or plastic sole with fabric upper, manufacturing
<b>512120</b>	television show syndicators	<b>315120</b>	tennis skirts, made in knitting mills
<b>512190</b>	television tape services (e.g., editing, transfers)	<b>334512</b>	tens (transcutaneous electrical nerve stimulators), manufacturing
<b>332319</b>	television tower sections, prefabricated structural metal, manufacturing	<b>334512</b>	tensile strength testing equipment, manufacturing
<b>449211</b>	television, radio and stereo retailers	<b>321999</b>	tent poles, wood, manufacturing
<b>449211</b>	television, radio, stereo and appliances, retail	<b>811490</b>	tent repair shops (without retail sales of new equipment)
<b>331410</b>	tellurium smelting and primary refining	<b>459119</b>	tent shops, retail
<b>813310</b>	temperance organizations		
<b>334512</b>	temperature controls, automatic, residential and commercial type, manufacturing		

<b>336215</b>	tent trailers (hard top and soft top), manufacturing	<b>314990</b>	textile and wool waste, processing
<b>415190</b>	tent trailers merchant wholesalers	<b>313210</b>	textile articles made in broadwoven fabric mills, weaving as primary activity
<b>314910</b>	tents, made from purchased fabrics	<b>418990</b>	textile bags merchant wholesalers
<b>532280</b>	tents, rental	<b>414130</b>	textile binding merchant wholesalers
<b>721211</b>	tents, tent trailers, travel trailers and recreational vehicles (RVs)	<b>418410</b>	textile chemicals merchant wholesalers
<b>493130</b>	terminal elevator service (storage only)	<b>561990</b>	textile cutting service
<b>561710</b>	termite control services	<b>541490</b>	textile design services
<b>416210</b>	terneplate merchant wholesalers	<b>414130</b>	textile fabric merchant wholesalers
<b>331110</b>	terneplate, made in steel mills	<b>414130</b>	textile fabrics merchant wholesalers
<b>331110</b>	ternes, iron and steel, long or short, made in steel mills	<b>459130</b>	textile fabrics, retail
<b>325190</b>	terpineol, manufacturing	<b>419120</b>	textile fabrics, wholesale agents and brokers
<b>416390</b>	terra cotta merchant wholesalers	<b>325610</b>	textile finishing assistants, manufacturing
<b>327390</b>	terrazzo products, precast (except block, brick and pipe), manufacturing	<b>333248</b>	textile finishing machinery (e.g., bleaching, dyeing, mercerizing), manufacturing
<b>238340</b>	terrazzo work, contractors	<b>561910</b>	textile folding and packaging services
<b>238340</b>	terrazzo, pouring, setting and finishing	<b>419110</b>	textile for knitting, business-to-business (B2B) electronic markets, wholesale
<b>912110</b>	territorial courts	<b>327214</b>	textile glass fibres, made in glass-making plants
<b>325190</b>	tert-butylated bis (p-phenoxyphenyl) ether fluid, manufacturing	<b>327110</b>	textile guides, porcelain, manufacturing
<b>213117</b>	test drilling for metal mining, on a contract basis	<b>316990</b>	textile leathers (e.g., apron picker leather, mill strapping), manufacturing
<b>213117</b>	test drilling for non-metallic minerals mining (except fuels), on a contract basis	<b>417230</b>	textile machinery and equipment merchant wholesalers
<b>334512</b>	test equipment for electronic and electrical circuits and equipment, manufacturing	<b>238299</b>	textile machinery installation
<b>334512</b>	test sets, ignition harness, manufacturing	<b>532490</b>	textile machinery rental or leasing
<b>334512</b>	testers for checking hydraulic controls on aircraft, manufacturing	<b>333248</b>	textile making machinery (except sewing machines), manufacturing
<b>334512</b>	testing equipment (e.g., abrasion, shearing strength, tensile strength, torsion), manufacturing	<b>339940</b>	textile marking stamps, manufacturing
<b>621510</b>	testing laboratories, medical, analytic or diagnostic	<b>313220</b>	textile mills, narrow woven fabric
<b>541380</b>	testing laboratory (except medical or dental)	<b>417230</b>	textile printers' supplies merchant wholesalers
<b>541380</b>	testing of activities in a laboratory or on-site	<b>325910</b>	textile printing inks, manufacturing
<b>333990</b>	testing, weighing and inspecting packaging machinery, manufacturing	<b>313240</b>	textile products (except apparel) made in lace or warp knitting mills
<b>325190</b>	tetrachloroethylene, manufacturing	<b>313220</b>	textile products (except clothing), made in narrow woven fabric mills
<b>325190</b>	tetraethyl lead, manufacturing	<b>323113</b>	textile products, labels and newspaper screen printing
<b>414420</b>	textbook, dictionary and encyclopedia merchant wholesalers	<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>532490</b>	theatrical equipment (except costumes), rental
<b>325610</b>	textile scouring agents, manufacturing	<b>711111</b>	theatrical production, live
<b>414330</b>	textile sheets merchant wholesalers	<b>711321</b>	theatrical promoters, without facilities
<b>414130</b>	textile smallwear merchant wholesalers	<b>339990</b>	theatrical scenery, manufacturing
<b>414130</b>	textile tape merchant wholesalers	<b>711411</b>	theatrical talent agents
<b>493190</b>	textile warehousing	<b>561590</b>	theatrical ticket agencies or offices
<b>313320</b>	textile waterproofing, for the trade	<b>532280</b>	theatrical wardrobes and costumes rental
<b>337920</b>	textile window blinds or shades and associated hardware (e.g., vertical and venetian), manufacturing	<b>541370</b>	thematic mapping services
<b>414130</b>	textile yard goods merchant wholesalers	<b>325410</b>	theobromine and derivatives (i.e., basic chemicals), manufacturing
<b>325220</b>	texturizing cellulosic yarn, made in the same establishment	<b>334512</b>	theodolites or transits, surveying, manufacturing
<b>333248</b>	texturizing machinery for textiles, manufacturing	<b>333310</b>	theodolites, manufacturing
<b>325220</b>	texturizing non-cellulosic yarn, made in the same establishment	<b>611310</b>	theological colleges or seminary (degree-granting)
<b>313110</b>	texturizing purchased monofilament yarn	<b>417930</b>	therapeutic beds merchant wholesalers
<b>213118</b>	thawing and cleaning wellheads in oil fields	<b>532490</b>	therapeutic equipment rental, non-consumer
<b>711111</b>	theatre (except musical) companies	<b>334512</b>	therapeutic X-ray apparatus and tubes (e.g., medical, industrial, research), manufacturing
<b>611610</b>	theatre arts school	<b>417930</b>	therapy equipment merchant wholesalers
<b>531120</b>	theatre buildings (ownership and operation)	<b>334512</b>	thermal analysis instruments, laboratory type, manufacturing
<b>711111</b>	theatre companies that operate their own facilities, primarily for the staging of their own productions	<b>212114</b>	thermal coal, bituminous, mining
<b>417920</b>	theatre equipment and supplies (including projection equipment) merchant wholesalers	<b>212115</b>	thermal coal, subbituminous, mining
<b>711311</b>	theatre festival promoters, with facilities	<b>334512</b>	thermal conductivity instruments and sensors, manufacturing
<b>711322</b>	theatre festival promoters, without facilities	<b>334512</b>	thermal conductivity instruments, industrial process type, manufacturing
<b>711311</b>	theatre festivals with facilities	<b>326140</b>	thermal insulation, polystyrene foam, manufacturing
<b>337127</b>	theatre furniture, manufacturing	<b>237130</b>	thermal power plants, construction
<b>711311</b>	theatre operators, promoting events	<b>541380</b>	thermal testing, laboratories
<b>813920</b>	theatre producers associations	<b>334410</b>	thermistors (except industrial process type), manufacturing
<b>711111</b>	theatre production agencies	<b>334512</b>	thermistors, industrial process type, manufacturing
<b>417920</b>	theatre seats merchant wholesalers	<b>334512</b>	thermocouples, manufacturing
<b>417920</b>	theatre supplies merchant wholesalers	<b>335990</b>	thermo-electric generators, manufacturing
<b>531120</b>	theatre, real estate operation	<b>333990</b>	thermoform, blister and skin packaging machinery, manufacturing
<b>339990</b>	theatrical accessories, manufacturing	<b>333246</b>	thermoforming machinery for plastics, 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>541380</b>	thermography services (testing for heat loss in buildings)	<b>333519</b>	thread rolling machines, metalworking, manufacturing
<b>334512</b>	thermogravimetric analyzers, manufacturing	<b>326290</b>	thread, rubber (except fabric covered), manufacturing
<b>417930</b>	thermometers merchant wholesalers	<b>333519</b>	threading machines, metalworking, manufacturing
<b>334512</b>	thermometers, filled system, industrial process type, manufacturing	<b>333519</b>	threading toolholders, manufacturing
<b>334512</b>	thermometers, liquid-in-glass and bimetal types (except medical), manufacturing	<b>417230</b>	threading tools merchant wholesalers
<b>325210</b>	thermoplastic resins and plastics materials, manufacturing	<b>333110</b>	threshing machinery, farm type, manufacturing
<b>325210</b>	thermosetting plastics resins, manufacturing	<b>115110</b>	threshing service, agricultural crop and plant
<b>325210</b>	thermosetting vulcanizable elastomers, manufacturing	<b>333248</b>	through-hole machinery, for loading printed circuit boards, manufacturing
<b>811210</b>	thermostat repair	<b>325220</b>	throwing cellulosic yarn, made in the same establishment
<b>332910</b>	thermostatic traps, industrial type, manufacturing	<b>325220</b>	throwing non-cellulosic yarn, made in the same establishment
<b>334512</b>	thermostats (e.g., air-conditioning, appliance, comfort heating, refrigeration), manufacturing	<b>334512</b>	thrust power indicators, aircraft engine, manufacturing
<b>336390</b>	thermostats, automotive, truck and bus, manufacturing	<b>334410</b>	thyristors, manufacturing
<b>334512</b>	thickness gauging instruments, ultrasonic, manufacturing	<b>325320</b>	tick and flea powder or spray, manufacturing
<b>332999</b>	thimbles, wire rope, manufacturing	<b>561590</b>	ticket agencies, amusement (except theatrical)
<b>334410</b>	thin film integrated circuits, manufacturing	<b>561590</b>	ticket agencies, sports or transportation
<b>333248</b>	thin layer deposition equipment, semiconductor, manufacturing	<b>561590</b>	ticket sales agency (e.g., theatrical, sports)
<b>115110</b>	thinning of crops, mechanical and chemical	<b>113311</b>	tie bolts, cutting
<b>325189</b>	thiocyanate, manufacturing	<b>331110</b>	tie plates, iron or steel, made in steel mills
<b>325190</b>	thioglycolic acid, manufacturing	<b>336330</b>	tie rods, tie rod ends and assemblies, manufacturing
<b>325210</b>	thiol rubber, manufacturing	<b>458115</b>	tie shops, retail
<b>212299</b>	thorium ore mining	<b>331222</b>	tie wires, iron or steel, made in wire drawing plants
<b>711213</b>	thoroughbred and standardbreds race tracks	<b>327390</b>	ties, concrete railroad, manufacturing
<b>313220</b>	thread and yarn, elastic, fabric-covered, manufacturing	<b>315990</b>	ties, men's and boys', hand sewn
<b>313310</b>	thread bleaching, dyeing and finishing	<b>113311</b>	ties, railroad, hewn, producing
<b>333519</b>	thread cutting dies (i.e., a machine tool accessory), manufacturing	<b>321111</b>	ties, railroad, made from logs or bolts
<b>333248</b>	thread making machinery, manufacturing	<b>335130</b>	tiffany lamps, manufacturing
<b>414130</b>	thread merchant wholesalers	<b>315120</b>	tights, knitting
<b>313110</b>	thread mills	<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>326220</b>	timing belts, plastics, manufacturing
<b>416390</b>	tile, clay or other ceramic (except refractory) merchant wholesalers	<b>326220</b>	timing belts, rubber, manufacturing
<b>419120</b>	tile, clay or other ceramic (except refractory), wholesale agents and brokers	<b>336310</b>	timing gears and chains, automotive and truck gasoline engine, manufacturing
<b>321999</b>	tile, cork, manufacturing	<b>417930</b>	timing instruments merchant wholesalers
<b>327120</b>	tile, roofing and drain, clay, manufacturing	<b>335312</b>	timing motors, synchronous, electric, manufacturing
<b>321919</b>	tiles, hardwood, flooring, manufacturing	<b>335315</b>	timing relay, mechanical and solid-state (except clockwork), manufacturing
<b>113311</b>	timber (product of logging camps)	<b>331490</b>	tin and tin alloy bar, sheet, strip and tubing, made from purchased metal or scrap
<b>419110</b>	timber and building materials, business-to-business (B2B) electronic markets	<b>416210</b>	tin and tin alloys primary forms and basic shapes merchant wholesalers
<b>419120</b>	timber brokers, wholesale	<b>416210</b>	tin and tin base metals, shapes, forms merchant wholesalers
<b>115310</b>	timber cruising and valuation	<b>325189</b>	tin chloride, manufacturing
<b>113312</b>	timber cutting and yarding on contract	<b>332999</b>	tin foil, made from purchased foil
<b>113311</b>	timber pole cutting (e.g., telephone poles)	<b>331110</b>	tin free steel, made in steel mills
<b>418610</b>	timber poles merchant wholesalers	<b>325189</b>	tin oxide, manufacturing
<b>237990</b>	timber removal underwater, general contractors	<b>332431</b>	tin plate cans, manufacturing
<b>113110</b>	timber tracts operations for the purpose of selling standing timber	<b>416210</b>	tin plate merchant wholesalers
<b>321111</b>	timber, made from logs or bolts	<b>331490</b>	tin rolling, drawing or extruding, purchased metal or scrap
<b>321215</b>	timber, structural, glued-laminated or pre-engineered wood, manufacturing	<b>325189</b>	tin salts, manufacturing
<b>113311</b>	timbers, mine, hewn, producing	<b>331410</b>	tin smelting and primary refining
<b>113311</b>	timbers, round mine, cutting	<b>331490</b>	tin, recovering from scrap and/or alloying purchased metals
<b>334512</b>	time clocks and time recording devices, manufacturing	<b>331410</b>	tin-based alloys, made in primary smelting and refining mills (except aluminum)
<b>334512</b>	time cycle and program controllers, industrial process type, manufacturing	<b>325410</b>	tincture of iodine preparations, manufacturing
<b>334512</b>	time locks, manufacturing	<b>332210</b>	tinners' snips, manufacturing
<b>334512</b>	time program controls, air-conditioning system type, manufacturing	<b>331110</b>	tinplate, made in steel mills
<b>417910</b>	time recording devices (punch clocks) merchant wholesalers	<b>339990</b>	tinsel, manufacturing
<b>561590</b>	time share exchange services	<b>332999</b>	tinsmiths (i.e., artisans)
<b>334512</b>	time stamps, containing clock mechanisms, manufacturing	<b>238220</b>	tinsmiths, duct work, construction
<b>416110</b>	time switches merchant wholesalers	<b>238160</b>	tinsmiths, roof work, construction
<b>335315</b>	time switches, electrical switchgear apparatus, manufacturing	<b>325999</b>	tint and dye preparations, household type (except hair), manufacturing
<b>334512</b>	timers for industrial use, clockwork mechanism, manufacturing	<b>325620</b>	tints, dyes and rinses, hair, manufacturing
<b>561590</b>	time-share condominium exchanges	<b>416330</b>	tinware merchant wholesalers
<b>236110</b>	time-share condominiums, construction, by operative builders	<b>449129</b>	tinware, 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>331410</b>	titanium smelting and primary refining
<b>336360</b>	tire covers, made from purchased fabric	<b>541190</b>	title abstract and search companies, real estate
<b>417230</b>	tire customizing machine merchant wholesalers	<b>541190</b>	title reconveyance companies, real estate
<b>333246</b>	tire making machinery, manufacturing	<b>512190</b>	titling or sub-titling of motion picture film or video
<b>333310</b>	tire mounting machines, motor vehicle, manufacturing	<b>334512</b>	titrimeters, manufacturing
<b>333246</b>	tire recapping machinery, manufacturing	<b>335210</b>	toasters, electric (including sandwich toasters), manufacturing
<b>326210</b>	tire repair materials, manufacturing	<b>413310</b>	tobacco (e.g., pipe, chewing, smoking, snuff (powder)) merchant wholesalers
<b>811199</b>	tire repairing	<b>411190</b>	tobacco auctioning, merchant wholesalers
<b>326210</b>	tire retreading, recapping or rebuilding	<b>312220</b>	tobacco cigarettes, manufacturing
<b>333246</b>	tire shredding machinery, manufacturing	<b>111910</b>	tobacco farming
<b>441340</b>	tire stores selling primarily to other businesses but also selling to household consumers	<b>115110</b>	tobacco grading service
<b>332910</b>	tire valves and parts (e.g., tire valve cores), manufacturing	<b>333110</b>	tobacco harvesters, manufacturing
<b>415210</b>	tires and tubes (e.g., automobile, truck, motor vehicle) merchant wholesalers	<b>321920</b>	tobacco hogsheads, manufacturing
<b>415210</b>	tires and tubes for motorcycle merchant wholesalers	<b>312210</b>	tobacco leaf processing and aging
<b>326198</b>	tires, plastics, manufacturing	<b>115110</b>	tobacco picking service
<b>326210</b>	tires, solid rubber, manufacturing	<b>316990</b>	tobacco pouches (except metal), manufacturing
<b>419120</b>	tires, wholesale agents and brokers	<b>333248</b>	tobacco processing machinery (except farm type), manufacturing
<b>322121</b>	tissue paper stock, manufacturing	<b>312220</b>	tobacco products (e.g., chewing, smoking, snuff), manufacturing
<b>418220</b>	tissue paper, toilet and facial merchant wholesalers	<b>419120</b>	tobacco products, wholesale agents and brokers
<b>322291</b>	tissues, cleansing, made from purchased paper	<b>312220</b>	tobacco sheeting services
<b>327110</b>	titania porcelain insulators, manufacturing	<b>312210</b>	tobacco stemming and redrying
<b>212299</b>	titaniferous-magnetite ores, valued chiefly for titanium content, mining	<b>493130</b>	tobacco warehousing, storage
<b>331490</b>	titanium and titanium alloy bar, sheet, strip and tubing, made from purchased metal or scrap	<b>419110</b>	tobacco, business-to-business (B2B) electronic markets, wholesale
<b>325130</b>	titanium based pigments, manufacturing	<b>459999</b>	tobacconists, retail
<b>331529</b>	titanium castings (except die-castings), unfinished, manufacturing	<b>339920</b>	toboggans, manufacturing
<b>331523</b>	titanium die-castings, unfinished, manufacturing	<b>458113</b>	toddlers clothing, retail
<b>325189</b>	titanium dioxide, manufacturing	<b>311990</b>	tofu (except frozen desserts), manufacturing
<b>332113</b>	titanium forgings, unfinished, made from purchased titanium	<b>311520</b>	tofu frozen desserts, manufacturing
<b>331490</b>	titanium rolling, drawing or extruding, purchased metal or scrap	<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>325999</b>	toners for photocopiers, laser printers and similar electrostatic printing devices, manufacturing
<b>332999</b>	toilet fixtures, metal, manufacturing	<b>332210</b>	tongs, oyster, manufacturing
<b>326191</b>	toilet fixtures, plastics, manufacturing	<b>321919</b>	tongue and groove lumber, made by resawing purchased lumber
<b>327110</b>	toilet fixtures, vitreous china, manufacturing	<b>316990</b>	tongues, boot and shoe, leather, manufacturing
<b>316990</b>	toilet kits and cases (except metal), manufacturing	<b>332439</b>	tool boxes, light gauge metal, manufacturing
<b>322291</b>	toilet paper, made from purchased paper	<b>321999</b>	tool handles, turned and shaped wood, manufacturing
<b>322121</b>	toilet paper, made in paper mills	<b>331110</b>	tool steel, made in steel mills
<b>414520</b>	toilet preparations (toiletries) merchant wholesalers	<b>417230</b>	toolholders (e.g., chucks, turrets) merchant wholesalers
<b>456120</b>	toilet preparations (toiletries), retail	<b>333519</b>	toolholders (i.e., machine tool accessory), manufacturing
<b>332910</b>	toilet tank fittings, manufacturing	<b>333519</b>	tools and accessories for machine tools, manufacturing
<b>332999</b>	toilet ware, precious plated metal, manufacturing	<b>444140</b>	tools and builders' hardware, retail
<b>325620</b>	toilet water (toiletries), manufacturing	<b>332210</b>	tools, hand-held, non-powered (except kitchen type), manufacturing
<b>414520</b>	toilet waters and colognes merchant wholesalers	<b>333120</b>	tooth, bucket and scarifier, manufacturing
<b>414520</b>	toiletries merchant wholesalers	<b>414520</b>	toothbrushes (except electric) merchant wholesalers
<b>325620</b>	toiletory preparations (e.g., cosmetics, deodorants, perfumes), manufacturing	<b>335210</b>	toothbrushes, electric, manufacturing
<b>562990</b>	toilets, portable, rental, leasing and pumping	<b>414520</b>	toothpaste merchant wholesalers
<b>488490</b>	toll bridge operation	<b>325610</b>	toothpastes, gels and tooth powders, manufacturing
<b>488490</b>	toll roads, operation of	<b>321999</b>	toothpicks, wood, manufacturing
<b>334210</b>	toll switching equipment, telephone, manufacturing	<b>316990</b>	top and heel lifts, boot and shoe, leather, manufacturing
<b>325110</b>	toluene, made from refined petroleum or natural gas liquids	<b>418390</b>	top soil merchant wholesalers
<b>324110</b>	toluene, made in petroleum refineries	<b>418390</b>	top soil or potting soil merchant wholesalers
<b>325190</b>	toluidines, manufacturing	<b>212326</b>	topaz (nongem) mining
<b>111219</b>	tomato farming	<b>315250</b>	topcoats, men's and boys', cut and sewn from purchased fabric
<b>333110</b>	tomato harvesters, manufacturing	<b>325410</b>	topical pharmaceutical agents (e.g., antiseptics, antipruritics like corticosteroids and demulcents), manufacturing
<b>311420</b>	tomato paste, manufacturing	<b>325410</b>	topical pharmaceutical agents (i.e., ointments, lip balms and zinc oxide creams), manufacturing
<b>459999</b>	tombstone engraving services	<b>541370</b>	topographic mapping and surveying services
<b>417930</b>	tombstones merchant wholesalers	<b>332999</b>	torpedo tubes, manufacturing
<b>459999</b>	tombstones, retail		
<b>325999</b>	toner cartridges, manufacturing or rebuilding		
<b>325999</b>	toner cartridges, manufacturing		
<b>325130</b>	toners (except electrostatic, photographic), manufacturing		
<b>325999</b>	toners (i.e., photographic), manufacturing		

<b>336350</b>	torque converters, automotive, truck and bus, manufacturing	<b>236110</b>	townhouse construction, general contractors
<b>335312</b>	torque motors, electric, manufacturing	<b>325410</b>	toxoids (e.g., diphtheria, tetanus), manufacturing
<b>334512</b>	torsion testing equipment, manufacturing	<b>414460</b>	toy furniture and household equipment merchant wholesalers
<b>311830</b>	tortilla, manufacturing	<b>339930</b>	toy furniture and household equipment, manufacturing
<b>334512</b>	totalizing fluid meters, manufacturing	<b>339930</b>	toy guns and pistols, manufacturing
<b>334512</b>	totalizing meters (except aircraft), consumption registering, manufacturing	<b>326290</b>	toy inflatable rubber swimming pool rafts, manufacturing
<b>316990</b>	tote bags, manufacturing	<b>532280</b>	toy library (i.e., renting toys)
<b>561520</b>	tour operators	<b>335311</b>	toy transformers, manufacturing
<b>913910</b>	tourism development programs, local	<b>459120</b>	toy vehicles, children's, retail
<b>912910</b>	tourism development programs, provincial government	<b>339930</b>	toy vehicles, miniature, manufacturing
<b>721213</b>	tourism farms	<b>811490</b>	toys and dolls repairing
<b>911910</b>	tourism promotion programs, federal government	<b>459120</b>	toys and games, retail
<b>721213</b>	tourist camp	<b>419120</b>	toys and hobby goods, wholesale agents and brokers
<b>721211</b>	tourist camping park	<b>339930</b>	toys, electric (including parts), manufacturing
<b>721211</b>	tourist camps (campground)	<b>339930</b>	toys, manufacturing
<b>721192</b>	tourist courts and cabins, accommodations	<b>333519</b>	tracing and tapering machine tool attachments, manufacturing
<b>713999</b>	tourist guide services	<b>339920</b>	track and field athletic equipment (except apparel and footwear), manufacturing
<b>561590</b>	tourist information bureaus	<b>459119</b>	track and field equipment, retail
<b>336410</b>	tow targets, aircraft, manufacturing	<b>711215</b>	track athletes, independent
<b>488410</b>	tow truck service	<b>414470</b>	track sports equipment and supplies merchant wholesalers
<b>336211</b>	tow trucks (including tilt and load), assembling on purchased chassis	<b>484229</b>	tracked vehicle freight transportation, local
<b>336611</b>	towboats or tugboats, building and repairing	<b>487110</b>	tracked vehicle, passenger, sightseeing operation
<b>327110</b>	towel bar holders, vitreous china and earthenware, manufacturing	<b>517919</b>	tracking missiles by telemetry and photography on a contract basis
<b>812330</b>	towel supply service	<b>417210</b>	tracklaying equipment merchant wholesalers
<b>325620</b>	towelettes, premoistened, manufacturing	<b>336510</b>	trackless trolley buses (electric power from overhead or underground wires), manufacturing
<b>314120</b>	towels and washcloths, made from purchased fabrics	<b>339110</b>	traction apparatus, manufacturing
<b>414330</b>	towels merchant wholesalers	<b>811310</b>	tractor (farm) repair
<b>322291</b>	towels, paper, made from purchased paper	<b>417220</b>	tractor mounted mining equipment merchant wholesalers
<b>322121</b>	towels, paper, made in paper mills	<b>532120</b>	tractor rental (truck), without drivers
<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>333120</b>	tractors and attachments, construction type, manufacturing	<b>419120</b>	trailers, wholesale agents and brokers
<b>333110</b>	tractors and attachments, lawn and garden type, manufacturing	<b>611510</b>	train engineer (locomotive) instruction
<b>333120</b>	tractors, crawler, manufacturing	<b>611430</b>	training courses for executives, soft skills (e.g., leadership, teamwork, conflict resolution, communication, problem solving)
<b>333920</b>	tractors, industrial, manufacturing	<b>115210</b>	training horses (except racehorses)
<b>333120</b>	tractors, tracklaying, manufacturing	<b>611420</b>	training in computer programming, software packages, computerized business systems, computer electronics technology, computer operations and local area network management
<b>336120</b>	tractors, truck, for highway use, assembled on chassis of own manufacture	<b>611690</b>	training in raising small animals
<b>813910</b>	trade associations	<b>315250</b>	training pants (i.e., underwear), infants', cut and sewn from purchased fabric
<b>323120</b>	trade binding services	<b>611430</b>	training provided directly to individuals or through employers' training programs
<b>561920</b>	trade fairs promoters	<b>711213</b>	training racehorses (race horse trainers)
<b>513120</b>	trade journals, publishing and printing combined	<b>611690</b>	training recreational program leaders
<b>513120</b>	trade journals, publishing or publisher	<b>624310</b>	training services in sheltered workshops
<b>513120</b>	trade magazines and periodicals, publishing and printing combined	<b>339930</b>	trains and equipment, toy, electric or mechanical, manufacturing
<b>513120</b>	trade magazines and periodicals, publishing or publisher	<b>713992</b>	trampoline facilities
<b>238390</b>	trade show exhibit installation and dismantling	<b>485110</b>	tramway operation, commuter
<b>561920</b>	trade show management	<b>487110</b>	tramways (except aerial), scenic and sightseeing
<b>561920</b>	trade show organizers	<b>485110</b>	tramways, aerial (except sightseeing and scenic)
<b>561920</b>	trade show promoters	<b>325410</b>	tranquilizers preparations, manufacturing
<b>813930</b>	trade unions	<b>336350</b>	transaxles, automotive, truck and bus, manufacturing
<b>533110</b>	trademark copyright licensing	<b>334220</b>	transceivers (i.e., transmitter-receiver units), manufacturing
<b>533110</b>	trademark holders	<b>561410</b>	transcription services
<b>533110</b>	trademark lessors	<b>334512</b>	transcutaneous electrical nerve stimulators (tens), manufacturing
<b>533110</b>	trademark owners	<b>334410</b>	transducers (except pressure), manufacturing
<b>334290</b>	traffic advisory communication highway signs, manufacturing	<b>484110</b>	transfer (trucking) service, general freight, local
<b>541330</b>	traffic consultants, engineering services	<b>541330</b>	transformer engineering services
<b>912110</b>	traffic courts	<b>335311</b>	transformer parts, manufacturing
<b>516219</b>	traffic reporting services (road)	<b>237130</b>	transformer stations and substations, electric power, construction
<b>238210</b>	traffic signal installation	<b>334410</b>	transformers, electronic component type, manufacturing
<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>335311</b>	transformers, for electronic meters, manufacturing	<b>488519</b>	transport clearinghouse
<b>335311</b>	transformers, ignition, for use on domestic fuel burners, manufacturing	<b>911910</b>	transportation and communication research, federal
<b>335311</b>	transformers, reactor, manufacturing	<b>911910</b>	transportation and communications standards
<b>417320</b>	transistors merchant wholesalers	<b>488519</b>	transportation brokerage (multi modal)
<b>334410</b>	transistors, manufacturing	<b>488519</b>	transportation brokers
<b>541850</b>	transit advertising services	<b>481214</b>	transportation by space vehicle
<b>485110</b>	transit system, mixed mode	<b>913910</b>	transportation commission, local administration
<b>485110</b>	transit system, operation of	<b>541330</b>	transportation consultants (consulting engineering)
<b>623991</b>	transition homes for victims and survivors of abuse or domestic violence	<b>912910</b>	transportation control and safety programs, provincial administration
<b>623991</b>	transition homes for victims and survivors of family violence	<b>417230</b>	transportation equipment industries, machinery, equipment and supplies merchant wholesalers
<b>623991</b>	transition homes for victims and survivors of intimate partner violence	<b>236220</b>	transportation facilities building construction (e.g., bus shelter, terminals, hangars, stations)
<b>623991</b>	transition homes for women	<b>561613</b>	transportation guard services
<b>541930</b>	translation services (translator)	<b>911910</b>	transportation licensing, federal administration
<b>335315</b>	transmission accessories, electric, manufacturing	<b>417990</b>	transportation machinery, equipment and supplies (except motor vehicles) merchant wholesalers
<b>335311</b>	transmission and distribution voltage regulators, manufacturing	<b>541619</b>	transportation management consulting services
<b>316990</b>	transmission belting, leather, manufacturing	<b>483115</b>	transportation of freight on bays and sounds of the oceans
<b>326220</b>	transmission belts, rubber, manufacturing	<b>911910</b>	transportation of freight using government space vehicles and systems
<b>336390</b>	transmission coolers, manufacturing	<b>485990</b>	transportation services for persons with disabilities
<b>325999</b>	transmission fluids, synthetic, manufacturing	<b>484210</b>	transportation, used uncrated goods (household, museum, hospital, factory)
<b>221121</b>	transmission lines and the transformer stations that are integral to transmission	<b>484229</b>	transporting automobiles and other motor vehicles, local
<b>221121</b>	transmission of electric power	<b>484229</b>	transporting mobile homes, local
<b>336350</b>	transmission rebuilding on a factory basis	<b>484210</b>	transporting used institutional equipment
<b>811113</b>	transmission repair and replacement, motor vehicle	<b>339920</b>	trap racks (clay targets)
<b>332319</b>	transmission tower sections, prefabricated structural metal, manufacturing	<b>212316</b>	trap rock, crushed and broken stone, quarrying
<b>332319</b>	transmission towers and masts, prefabricated, manufacturing	<b>212316</b>	trap rock, dimension, quarrying
<b>336350</b>	transmissions and parts, automotive, truck and bus, manufacturing	<b>414470</b>	trap shooting equipment and supplies merchant wholesalers
<b>811113</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>332619</b>	traps, animal and fish, made from purchased wire	<b>562110</b>	treating and packaging hazardous waste for transport
<b>339920</b>	traps, shooting equipment, manufacturing	<b>238160</b>	treating roofs (by spraying, painting or coating)
<b>713992</b>	trapshooting facilities	<b>238160</b>	treating roofs and installing skylights
<b>333310</b>	trash and garbage compactors, commercial type, manufacturing	<b>321114</b>	treating wood products with creosote or other preservatives
<b>562110</b>	trash collection	<b>562210</b>	treatment and filtration of hazardous industrial waste water
<b>335229</b>	trash compactors, household, manufacturing	<b>321114</b>	treatment of wood products with organic compounds such as creosote, and water-borne inorganic compounds, such as chromated copper arsenate
<b>326198</b>	trash containers, plastics, manufacturing	<b>111421</b>	tree and shrub farming (except forestry), short rotation growing and harvesting cycle
<b>562210</b>	trash disposal, landfill	<b>113311</b>	tree felling, bucking, cutting
<b>332319</b>	trash racks, fabricated metal plate, manufacturing	<b>413150</b>	tree fruit (apples, pears, peaches, plums, cherries) merchant wholesalers
<b>561510</b>	travel agencies	<b>111330</b>	tree fruit farming
<b>513130</b>	travel guide, publishers or publishing exclusively on Internet	<b>333120</b>	tree harvesting equipment, manufacturing
<b>513130</b>	travel guide, publishing and printing combined	<b>111421</b>	tree nursery
<b>513130</b>	travel guide, publishing	<b>111330</b>	tree nut (e.g., almond, filbert, hazelnut, macadamia, pecan, pistachio, tung nut, walnut) groves and farms
<b>561510</b>	travel information services	<b>311225</b>	tree nut oils (e.g., tung, walnut), made from purchased oils
<b>561510</b>	travel planning and arranging services	<b>311224</b>	tree nut oils (e.g., tung, walnut), made in crushing mills
<b>561520</b>	travel tour services, tour operators	<b>115110</b>	tree planting (except forestry services)
<b>721211</b>	travel trailer parks	<b>115310</b>	tree planting (forestry services)
<b>415190</b>	travel trailers (e.g., tent trailers) merchant wholesalers	<b>561730</b>	tree removal services
<b>624190</b>	traveler's aid centres	<b>113210</b>	tree seeds gathering
<b>334410</b>	traveling wave tubes, manufacturing	<b>333110</b>	tree shakers (e.g., nuts, soft fruits, citrus), manufacturing
<b>522390</b>	travellers' cheque issuance services	<b>561730</b>	tree surgery service
<b>316990</b>	travelling bags, all materials, manufacturing	<b>411130</b>	trees, bushes and plants merchant wholesalers
<b>212315</b>	travertine, quarrying	<b>321919</b>	trellises, wood, manufacturing
<b>114113</b>	trawling and trolling, seafood	<b>333120</b>	trenching machines, manufacturing
<b>321920</b>	trays, carrier, wood, manufacturing	<b>237990</b>	trenching, underwater
<b>335210</b>	trays, warming, electric, manufacturing	<b>237310</b>	trestle bridge construction, general contractors
<b>332619</b>	trays, wire, made from purchased wire	<b>332319</b>	trestles, steel, manufacturing
<b>321999</b>	trays, wood, wicker and bagasse, manufacturing	<b>325220</b>	tri-acetate fibres and yarns, manufacturing
<b>326210</b>	tread rubber (e.g., camelback), manufacturing	<b>541190</b>	trial consulting services
<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>325190</b>	trichloroethylene, manufacturing	<b>112510</b>	tropical aquarium fish farms, freshwater
<b>325190</b>	trichlorophenoxyacetic acid, manufacturing	<b>411110</b>	tropical fish merchant wholesalers
<b>339930</b>	tricycles, children's toy (except metal), manufacturing	<b>111422</b>	tropical foliage and green plants, greenhouse grown
<b>336990</b>	tricycles, children's, metal, manufacturing	<b>111330</b>	tropical fruit farms
<b>325190</b>	tridecyl alcohol, manufacturing	<b>213111</b>	troubleshooting, natural gas and oil well, on a contract basis
<b>238350</b>	trim and finish, contractors	<b>332329</b>	troughs, elevator, sheet metal, manufacturing
<b>332321</b>	trim, metal, manufacturing	<b>332319</b>	troughs, industrial, fabricated metal plate, manufacturing
<b>326193</b>	trim, motor vehicle, plastic mouldings and extrusions, manufacturing	<b>335210</b>	trouser pressers, electric, domestic, manufacturing
<b>321919</b>	trim, wood and covered wood, manufacturing	<b>315120</b>	trousers, made in knitting mills
<b>315990</b>	trimmings for clothing, made from purchased fabric	<b>315250</b>	trousers, men's and boys', cut and sewn from purchased fabric
<b>339910</b>	trimmings, cane, umbrella, precious metals, manufacturing	<b>315250</b>	trousers, women's and misses', cut and sewn from purchased fabric
<b>339990</b>	trimmings, feather, manufacturing	<b>332210</b>	trowels, manufacturing
<b>313220</b>	trimmings, made in narrow fabric weaving mills	<b>336211</b>	truck bodies and cabs, manufacturing
<b>316990</b>	trimmings, shoe, leather, manufacturing	<b>336211</b>	truck bodies, assembling on purchased chassis
<b>326198</b>	trims for appliances, plastic, manufacturing	<b>415190</b>	truck boxes (e.g., dump, utility, service) merchant wholesalers
<b>325920</b>	trinitrotoluene (TNT), manufacturing	<b>488990</b>	truck broker (without truck expenses)
<b>325190</b>	triphenyl and tricresyl phosphate, manufacturing	<b>336215</b>	truck campers (i.e., slide-in campers), manufacturing
<b>236110</b>	triplexes, construction	<b>335315</b>	truck controls, industrial battery, manufacturing
<b>333310</b>	tripods, camera and projector, manufacturing	<b>811111</b>	truck engine repair shops
<b>212398</b>	tripoli mining	<b>111219</b>	truck farming
<b>335311</b>	tripping transformers	<b>532120</b>	truck finance leasing
<b>335315</b>	trolley duct-feeders, manufacturing	<b>488490</b>	truck loading and unloading service
<b>335930</b>	trolley line material, overhead, manufacturing	<b>811121</b>	truck or trailer body repair
<b>485110</b>	trolley operation, commuter	<b>532120</b>	truck rental (except industrial), without drivers
<b>487110</b>	trolley operation, scenic and sightseeing (scheduled)	<b>811111</b>	truck repair shops, general
<b>212398</b>	trona mining	<b>457120</b>	truck stops
<b>332999</b>	trophies and holloware, precious plated metal, manufacturing	<b>336120</b>	truck tractors for highway use, assembling on chassis of own manufacture
<b>414410</b>	trophies merchant wholesalers	<b>336211</b>	truck tractors, for highway use, assembling on purchased chassis
<b>332999</b>	trophies, non-precious metal, manufacturing	<b>336212</b>	truck trailer manufacturing
<b>339910</b>	trophies, precious metal (except plated), manufacturing	<b>415190</b>	truck trailers merchant wholesalers
<b>321999</b>	trophy bases, wood, manufacturing	<b>488990</b>	truck transportation brokers
<b>459999</b>	trophy shops, retail		



<b>484210</b>	truck transportation of art objects, displays and exhibits	<b>315120</b>	t-shirts, made in knitting mills
<b>811192</b>	truck washing	<b>315210</b>	t-shirts, men's and boys', cut and sewn from materials owned by others
<b>488490</b>	truck weighing station operation	<b>315250</b>	t-shirts, outerwear, girls', cut and sewn from purchased fabric
<b>532120</b>	truck, utility trailer and recreational vehicles (RVs) rental and leasing	<b>315250</b>	t-shirts, outerwear, infants', cut and sewn from purchased fabric
<b>813910</b>	trucking (truckers) association	<b>315250</b>	t-shirts, outerwear, men's and boys', cut and sewn from purchased fabric
<b>484210</b>	trucking service, used goods, household, office or institutional	<b>315250</b>	t-shirts, outerwear, unisex (i.e., sized without regard to gender), cut and sewn from purchased fabric
<b>488490</b>	trucking terminals, independent, with or without maintenance facilities	<b>315250</b>	t-shirts, outerwear, women's and misses', cut and sewn from purchased fabric
<b>484229</b>	trucking wood building materials for housing construction, local	<b>315250</b>	t-shirts, underwear, girls', cut and sewn from purchased fabric
<b>484229</b>	trucking, automobiles, local	<b>315250</b>	t-shirts, underwear, infants', cut and sewn from purchased fabric
<b>484122</b>	trucking, general freight, long distance, less than truckload	<b>315250</b>	t-shirts, underwear, men's and boys', cut and sewn from purchased fabric
<b>484239</b>	trucking, hazardous materials, using specialized equipment, long distance	<b>315250</b>	t-shirts, underwear, women's and misses', cut and sewn from purchased fabric
<b>415120</b>	trucks and buses merchant wholesalers	<b>315120</b>	t-shirts, women's and girls', made in knitting mills
<b>419120</b>	trucks and buses, wholesale agents and brokers	<b>315210</b>	t-shirts, women's, misses' and girls', cut and sewn from materials owned by others
<b>336120</b>	trucks, heavy (except off-highway), assembling on chassis of own manufacture	<b>325610</b>	tub and tile cleaning preparations, manufacturing
<b>336110</b>	trucks, light duty, assembling on chassis of own manufacture	<b>332910</b>	tube and hose fittings, non-ferrous, fluid power, manufacturing
<b>316990</b>	trunks (i.e., luggage), all materials, manufacturing	<b>333519</b>	tube rolling mill machinery, metalworking, manufacturing
<b>332319</b>	truss plates, fabricated metal plate, manufacturing	<b>331110</b>	tube rounds, iron or steel, made in steel mills
<b>321215</b>	trusses, glue-laminated or pre-engineered wood, manufacturing	<b>331317</b>	tube, aluminum, made from purchased aluminum
<b>321215</b>	trusses, wood, metal-plate-connected, manufacturing	<b>331110</b>	tube, iron or steel, made in steel mills
<b>321215</b>	trusses, wood, roof or floor, manufacturing	<b>326121</b>	tube, non-rigid plastics, manufacturing
<b>522111</b>	trust companies, depository	<b>325410</b>	tuberculin (i.e., tuberculo-protein derived), manufacturing
<b>523990</b>	trust companies, non-depository	<b>622310</b>	tuberculosis hospital
<b>522111</b>	trust company branches, chartered, providing personal and commercial banking services	<b>332999</b>	tubes, made from purchased metal pipe
<b>522299</b>	trust deeds, purchase and sale of	<b>331210</b>	tubes, pipes or conduits (e.g., heavy riveted, lock joint, seamless, welded), made from purchased iron or steel
<b>813210</b>	trusts (e.g., religious, educational, charitable, philanthropic), awarding grants	<b>331420</b>	tubing, copper and copper alloy, made from purchased metal or scrap
<b>523990</b>	trusts administration		
<b>526989</b>	trusts, estates, and agency accounts		
<b>458119</b>	T-shirts shops		

<b>331490</b>	tubing, made from purchased non-ferrous (except aluminum, copper) metal or scrap	<b>334512</b>	turbine meters, consumption registering, manufacturing
<b>326290</b>	tubing, rubber (except extruded, lathe-cut, moulded), manufacturing	<b>333611</b>	turbines (except aircraft type), manufacturing
<b>326290</b>	tubing, rubber, manufacturing	<b>336390</b>	turbocharger air coolers, manufacturing
<b>331110</b>	tubing, seamless steel, made in steel mills	<b>111421</b>	turf (sod) farming
<b>313210</b>	tubing, seamless, cotton, broad-woven, weaving	<b>561730</b>	turf installation (except artificial)
<b>331110</b>	tubing, wrought iron or steel, made in steel mills	<b>112330</b>	turkey and turkey egg production
<b>332999</b>	tubs, laundry and bath, metal, manufacturing	<b>112330</b>	turkey production
<b>327390</b>	tubs, laundry, concrete, manufacturing	<b>325610</b>	turkey red oil, manufacturing
<b>238140</b>	tuck pointing, contractors	<b>812190</b>	Turkish baths
<b>333248</b>	tufting machinery for textiles, manufacturing	<b>332720</b>	turnbuckles, manufacturing
<b>532410</b>	tugboat leasing (except financial) without operator	<b>416320</b>	turned or shaped wood products merchant wholesalers
<b>488339</b>	tugboat service, harbour operations	<b>333519</b>	turning machines (i.e., lathes), metalworking, manufacturing
<b>326198</b>	tumblers, plastics, manufacturing	<b>321919</b>	turnings, furniture, unfinished wood, manufacturing
<b>332810</b>	tumbling (i.e., cleaning and polishing) metals and metal products, for the trade	<b>334512</b>	turnstiles, equipped with counting mechanisms, manufacturing
<b>325189</b>	tungstates (e.g., ammonium tungstate, sodium tungstate), manufacturing	<b>418410</b>	turpentine and resin, chemicals merchant wholesalers
<b>331490</b>	tungsten bar, sheet, strip and tubing, made from purchased metal or scrap	<b>325190</b>	turpentine, made by distillation of pine gum or pine wood
<b>331490</b>	tungsten carbide powder, made by metallurgical process	<b>212398</b>	turquoise mining
<b>331410</b>	tungsten smelting and primary refining	<b>333519</b>	turret lathe, metalworking, manufacturing
<b>237990</b>	tunnel construction	<b>112510</b>	turtle and other freshwater animal aquaculture
<b>333920</b>	tunnel kiln cars, manufacturing	<b>112510</b>	turtle and other salt water animal aquaculture
<b>238210</b>	tunnel lighting contractors	<b>611690</b>	tutors, private
<b>332319</b>	tunnel lining, fabricated metal plate, manufacturing	<b>315250</b>	tuxedos, cut and sewn from purchased fabric
<b>488490</b>	tunnel operation, vehicular	<b>313210</b>	twill fabrics, cotton or man-made fibre, broad-woven, weaving
<b>332319</b>	tunnels, wind, fabricated metal plate, manufacturing	<b>314990</b>	twine (except paper), manufacturing
<b>315990</b>	tuques, made from purchased fabric	<b>418990</b>	twine merchant wholesalers
<b>315120</b>	tuques, made in knitting mills	<b>314990</b>	twine, paper, manufacturing
<b>334512</b>	turbidity instruments, industrial process type, manufacturing	<b>417230</b>	twist drills merchant wholesalers
<b>334512</b>	turbidimeters, laboratory type, manufacturing	<b>517310</b>	two-way paging communications carriers
<b>334512</b>	turbine flow meters, industrial process type, manufacturing	<b>811210</b>	two-way radio system repair
<b>333611</b>	turbine generator set unit, manufacturing	<b>449211</b>	two-way radios, home or auto, retail
		<b>323120</b>	typesetting (i.e., computer-controlled, hand, machine), for the printing trade
		<b>333248</b>	typesetting machinery, manufacturing

<b>418210</b>	typewriter and other office machine paper merchant wholesalers	<b>333130</b>	underground mining machinery, manufacturing
<b>417910</b>	typewriters merchant wholesalers	<b>238910</b>	underground tank (except hazardous material) removal
<b>333310</b>	typewriters, manufacturing	<b>541380</b>	underground utility lines (e.g., telephone, cablevision, hydro), locating on contract
<b>561410</b>	typing services	<b>326150</b>	underlay, carpet and rug, foam plastics (except polystyrene), manufacturing
<b>U</b>		<b>326290</b>	underlay, carpet and rug, foam rubber, manufacturing
<b>711511</b>	Ukrainian eggs, hand-painting	<b>237310</b>	underpass construction, general contractors
<b>212398</b>	ulexite mining	<b>238990</b>	underpinning, construction
<b>335130</b>	ultra violet lamps, manufacturing	<b>417920</b>	undertakers' equipment and supplies merchant wholesalers
<b>336410</b>	ultra-light aircraft, manufacturing	<b>325410</b>	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
<b>325130</b>	ultramarine pigments, manufacturing	<b>561990</b>	underwater diving services
<b>333519</b>	ultrasonic boring, drilling and milling machines, metalworking, manufacturing	<b>335130</b>	underwater lighting fixtures (e.g., swimming pool), manufacturing
<b>335990</b>	ultrasonic cleaning equipment (except medical and dental), manufacturing	<b>334511</b>	underwater navigational systems, manufacturing
<b>339110</b>	ultrasonic dental equipment, manufacturing	<b>336612</b>	underwater ROV (remotely operated vehicle), manufacturing
<b>333519</b>	ultrasonic metal forming machines, manufacturing	<b>414470</b>	underwater sports equipment merchant wholesalers
<b>334512</b>	ultrasonic scanning devices, medical, manufacturing	<b>113312</b>	underwater timber removal services
<b>334512</b>	ultrasonic testing equipment (except medical), manufacturing	<b>315210</b>	underwear and nightwear, men's and boys, cut and sewn from materials owned by others
<b>333990</b>	ultrasonic welding equipment, manufacturing	<b>315210</b>	underwear and nightwear, women's, misses' and girls', cut and sewn from materials owned by others
<b>335130</b>	ultraviolet lamp fixtures, manufacturing	<b>315250</b>	underwear, girls', cut and sewn from purchased fabric
<b>561710</b>	ultraviolet radiation of mollusc, on contract	<b>315250</b>	underwear, infants' (e.g., slips, panties), cut and sewn from purchased fabric
<b>334512</b>	ultraviolet-type analytical instruments, manufacturing	<b>315120</b>	underwear, made in knitting mills
<b>212398</b>	umber mining	<b>315250</b>	underwear, men's and boys', cut and sewn from purchased fabric
<b>325130</b>	umber, manufacturing	<b>315250</b>	underwear, women's and misses', cut and sewn from purchased fabric
<b>339910</b>	umbrella handles and trimmings, precious metal	<b>523110</b>	underwriters, securities
<b>339990</b>	umbrellas (e.g., beach, garden), manufacturing		
<b>458115</b>	umbrellas, retail		
<b>458119</b>	underclothing, men's and boys', retail		
<b>324122</b>	undercoating for motor vehicles, made from purchased asphaltic materials		
<b>811199</b>	undercoating service, automotive		
<b>458119</b>	undergarments, women's, retail		
<b>237130</b>	underground cable (e.g., cable television, electricity, and telephone) laying		

<b>414390</b>	unfinished furniture merchant wholesalers	<b>315250</b>	union suits, men's and boys', cut and sewn from purchased fabric
<b>418510</b>	unfinished precious stones merchant wholesalers	<b>526989</b>	union trust funds
<b>315990</b>	uniform hats and caps (except protective head gear), made from purchased fabric	<b>332910</b>	unions, pipe, metal (except made from purchased pipe), manufacturing
<b>315250</b>	uniform shirts (except team athletic, women's and misses', cut and sewn from purchased fabric	<b>414110</b>	unisex clothing merchant wholesalers
<b>315250</b>	uniform shirts (except team athletic, washable service), men's and boys', cut and sewn from purchased fabric	<b>458114</b>	unisex clothing, retail
<b>315250</b>	uniform shirts, team athletic, men's and boys', cut and sewn from purchased fabric	<b>812116</b>	unisex hair stylist shops
<b>315250</b>	uniform shirts, team athletic, women's and misses', cut and sewn from purchased fabric	<b>812116</b>	unisex hairdressers
<b>315250</b>	uniform shirts, washable service type, men's and boys', cut and sewn from purchased fabric	<b>316210</b>	unisex sabot, manufacturing
<b>812330</b>	uniform supply and laundering service	<b>416110</b>	unit substations merchant wholesalers
<b>315250</b>	uniforms (e.g., fire fighter, military, police), men's and boys', cut and sewn from purchased fabric	<b>813210</b>	united fund councils
<b>315250</b>	uniforms (e.g., maids', military, nurses', police, waitresses'), women's, misses' and girls', made from purchased fabric	<b>919110</b>	United Nations, office in Canada
<b>458119</b>	uniforms (except athletic), men's and boys', retail	<b>336410</b>	universal joints, aircraft, manufacturing
<b>458119</b>	uniforms (except athletic), women's, retail	<b>336350</b>	universal joints, automotive, truck and bus, manufacturing
<b>458119</b>	uniforms and work clothing, retail	<b>912910</b>	universities commission, provincial administration
<b>315250</b>	uniforms, dress, tailored (e.g., firefighter, military, police), women's and misses', cut and sewn from purchased fabric	<b>813410</b>	university clubs
<b>315250</b>	uniforms, non-tailored, men's and boys', cut and sewn from purchased fabric	<b>912910</b>	university support program, provincial
<b>315120</b>	uniforms, non-tailored, men's and boys', made in knitting mills	<b>611310</b>	university teachers, own account
<b>315250</b>	uniforms, non-tailored, washable service type, men's, cut and sewn from purchased fabric	<b>311814</b>	unleavened bread, made in commercial bakeries
<b>315120</b>	uniforms, non-tailored, women's and girls', made in knitting mills	<b>411120</b>	unpolished rice merchant wholesalers
<b>315250</b>	uniforms, non-tailored, women's, misses' and girls', cut and sewn from purchased fabric	<b>411190</b>	unprocessed crude vegetables and fruits merchant wholesalers
<b>813930</b>	union organizations	<b>411190</b>	unprocessed feathers merchant wholesalers
<b>315120</b>	union suit or long underwear (longjohn's), men's and boys', made in knitting mills	<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>418610</b>	untreated wooden poles and pilings merchant wholesalers
		<b>337121</b>	upholstered household furniture manufacturing
		<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>415310</b>	used automotive parts (recyclers) merchant wholesalers
<b>459130</b>	upholstery fabric, retail	<b>441330</b>	used automotive parts, retail
<b>417920</b>	upholstery filling and padding merchant wholesalers	<b>459510</b>	used furniture, retail
<b>314990</b>	upholstery filling, textile (except nonwoven fabric), manufacturing	<b>459510</b>	used merchandise dealers (except motor vehicles)
<b>811121</b>	upholstery repair, automotive	<b>415310</b>	used motorcycle parts merchant wholesalers
<b>811420</b>	upholstery repair	<b>459510</b>	used office equipment, retail
<b>332619</b>	upholstery springs and spring units, made from purchased wire	<b>441120</b>	used or second-hand motor vehicle dealers (e.g., automobiles, pickups, vans), retail
<b>332113</b>	upset forgings, unfinished, made from purchased iron or steel	<b>418190</b>	used plastic milk jugs and similar plastic containers merchant wholesalers
<b>333519</b>	upsetters (i.e., forging machines), manufacturing	<b>459510</b>	used rare collector's items (e.g., autograph, coins, card, stamps) shops
<b>212291</b>	uranium ore milling	<b>459510</b>	used sporting goods and equipment, retail
<b>325189</b>	uranium oxide, manufacturing	<b>415210</b>	used tires (except scrap) merchant wholesalers
<b>331410</b>	uranium smelting and primary refining	<b>484210</b>	used uncrated goods, moving and storage
<b>325189</b>	uranium, enriched, manufacturing	<b>112510</b>	using some form of intervention in the aquaculture rearing or growing process to enhance production
<b>485110</b>	urban and suburban passenger transit system operation	<b>339910</b>	utensils and cutlery (e.g., spoons, knives, forks), precious metal (except plated), manufacturing
<b>913910</b>	urban community council	<b>321999</b>	utensils, wood, manufacturing
<b>913130</b>	urban community police force	<b>541619</b>	utilities management consulting services
<b>522299</b>	urban mortgage company	<b>332311</b>	utility buildings, prefabricated, metal, manufacturing
<b>485110</b>	urban transit system	<b>326198</b>	utility containers (e.g., baskets, bins, boxes, buckets, dishpans, pails), plastics, manufacturing
<b>325313</b>	urea (except fertilizer), manufacturing	<b>237130</b>	utility line (e.g., communication and electric power), construction
<b>325210</b>	urea resins, manufacturing	<b>237110</b>	utility line (i.e., sewer and water), construction
<b>325313</b>	urea, manufacturing	<b>513211</b>	utility software, computer, packaged, publishers or publishing
<b>326150</b>	urethane foam products, manufacturing	<b>532120</b>	utility trailer rental
<b>325210</b>	urethane rubber, manufacturing	<b>336215</b>	utility trailers, manufacturing
<b>238190</b>	urethane slabjacking contractors	<b>441220</b>	utility trailers, retail
<b>238190</b>	urethane soil stabilization contractors		
<b>621499</b>	urgent medical care centres and clinics (except hospitals)	<b>V</b>	
<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>459510</b>	used appliances, household, retail		
<b>415310</b>	used automobile parts merchant wholesalers		

<b>721213</b>	vacation camps (except hunting and fishing camps)	<b>812320</b>	valet apparel services, laundry and drycleaning
<b>526989</b>	vacation funds for employees	<b>812930</b>	valet parking services
<b>236110</b>	vacation homes, construction, by operative builders	<b>812320</b>	valet service, cleaning and pressing clothing
<b>115210</b>	vaccinating livestock (except by veterinarians)	<b>325190</b>	valonia extract, manufacturing
<b>115210</b>	vaccinating pets and other animal specialties (except by veterinarians)	<b>321999</b>	valve discs, cork, manufacturing
<b>541940</b>	vaccination services, animal	<b>333519</b>	valve grinding machines, metalworking, manufacturing
<b>325410</b>	vaccines (i.e., bacterial, viral), manufacturing	<b>417230</b>	valves and fittings (except plumbers') merchant wholesalers
<b>332439</b>	vacuum bottles, light gauge metal, manufacturing	<b>416120</b>	valves and fittings, plumbers' merchant wholesalers
<b>336340</b>	vacuum brake boosters, automotive, truck and bus, manufacturing	<b>332910</b>	valves, for nuclear applications, manufacturing
<b>326220</b>	vacuum cleaner belts and hoses, plastics, manufacturing	<b>332910</b>	valves, for water works and municipal water systems, manufacturing
<b>326220</b>	vacuum cleaner belts and hoses, rubber, manufacturing	<b>332910</b>	valves, hydraulic and pneumatic, fluid power, manufacturing
<b>449211</b>	vacuum cleaners retail sales and service	<b>332910</b>	valves, industrial type (e.g., gate, globe, check, pop safety, relief), manufacturing
<b>335210</b>	vacuum cleaners, household, manufacturing	<b>316990</b>	vamps, leather, manufacturing
<b>333310</b>	vacuum cleaners, industrial and commercial type, manufacturing	<b>336215</b>	van and mini-van conversions, on purchased chassis
<b>449211</b>	vacuum cleaners, retail	<b>336211</b>	van bodies (cube), manufacturing
<b>238299</b>	vacuum cleaning systems, built-in, contractors	<b>811121</b>	van conversions on a custom basis
<b>333990</b>	vacuum furnaces and ovens, manufacturing	<b>484210</b>	van lines, moving and storage service
<b>332810</b>	vacuum plating metals and metal products, for the trade	<b>212291</b>	vanadium ore mining
<b>333910</b>	vacuum pumps (except laboratory), manufacturing	<b>325190</b>	vanillin, synthetic, manufacturing
<b>339110</b>	vacuum pumps, laboratory type, manufacturing	<b>337126</b>	vanities, household, metal, manufacturing
<b>335315</b>	vacuum relays, manufacturing	<b>316990</b>	vanity cases (except leather and precious metal), manufacturing
<b>332420</b>	vacuum tanks, heavy gauge metal, manufacturing	<b>316990</b>	vanity cases, leather, manufacturing
<b>562910</b>	vacuum truck services in oilfield	<b>337123</b>	vanity dressers, manufacturing
<b>327215</b>	vacuum tube blanks, glass, made from purchased glass	<b>336110</b>	vans, commercial and passenger, light duty, assembling on chassis of own manufacture
<b>327214</b>	vacuum tube blanks, glass, made in glass-making plants	<b>335210</b>	vaporizers, electric, manufacturing
<b>334410</b>	vacuum tubes, manufacturing	<b>334512</b>	vapour heating controls, manufacturing
<b>488119</b>	vacuuming of airport runways	<b>335130</b>	vapour lamps, manufacturing
<b>333110</b>	vacuums, yard, manufacturing	<b>333990</b>	vapour separating machinery, manufacturing
		<b>334512</b>	variable control instruments, industrial process type, manufacturing
		<b>455219</b>	variety and dollar stores, retail

<b>311616</b>	variety beef products (i.e., edible organs), produced in slaughtering plants	<b>111219</b>	vegetable bedding plants, growing of
<b>311619</b>	variety meats (i.e., edible organs; except beef, pork, poultry and small game), produced in slaughtering plants	<b>418310</b>	vegetable cake and meal merchant wholesalers
<b>311617</b>	variety pork products (i.e., edible organs), produced in slaughtering plants	<b>311225</b>	vegetable cooking and table oils, made from purchased oils
<b>445131</b>	variety, convenience or confectionary stores	<b>413190</b>	vegetable cooking oil merchant wholesalers
<b>334410</b>	varistors, manufacturing	<b>111219</b>	vegetable farming, other than potato (except field crops)
<b>325510</b>	varnishes, manufacturing	<b>111419</b>	vegetable farming, under cover
<b>416340</b>	varnishes, stains, lacquers and shellacs merchant wholesalers	<b>411190</b>	vegetable fibres merchant wholesalers
<b>332810</b>	varnishing metals and metal products	<b>111419</b>	vegetable food crops grown in greenhouses
<b>327420</b>	vases or urns (e.g., gypsum, plaster of Paris), manufacturing	<b>413190</b>	vegetable juices merchant wholesalers
<b>327215</b>	vases, made from purchased glass	<b>333248</b>	vegetable oil processing machinery, manufacturing
<b>327110</b>	vases, pottery (e.g., china, earthenware and stoneware), manufacturing	<b>413150</b>	vegetable packing shed merchant wholesalers
<b>325130</b>	vat dyes, synthetic, manufacturing	<b>111219</b>	vegetable seed growing
<b>332420</b>	vats, heavy gauge metal, manufacturing	<b>413190</b>	vegetable shortening merchant wholesalers
<b>332439</b>	vats, light gauge metal, manufacturing	<b>311990</b>	vegetables, fresh (i.e., cut, peeled, polished or sliced), manufacturing
<b>711111</b>	vaudeville companies	<b>561990</b>	vehicle license issuing on a contract or fee basis
<b>332999</b>	vault doors and linings, metal, manufacturing	<b>321919</b>	vehicle stock, hardwood, manufacturing
<b>332999</b>	vaults (except burial), metal, manufacturing	<b>339930</b>	vehicles (except bicycles), children's, manufacturing
<b>417910</b>	vaults and safes merchant wholesalers	<b>336320</b>	vehicular lighting fixtures, manufacturing
<b>238299</b>	vaults, safes and banking machine, installation contractor	<b>313210</b>	velvet fabrics, cotton, man-made fibre or silk, broad-woven, weaving
<b>326220</b>	V-belts, plastics, manufacturing	<b>445132</b>	vending machine merchandise, non-store, retail
<b>326220</b>	V-belts, rubber, manufacturing	<b>811310</b>	vending machine service and repair
<b>413160</b>	veal (except frozen packaged) merchant wholesalers	<b>238299</b>	vending machines installation
<b>111219</b>	vegetable (e.g., asparagus, bok choy, pumpkin, rhubarb, squash), farming	<b>333310</b>	vending machines, manufacturing
<b>111219</b>	vegetable (e.g., broccoli, Brussels sprout, cabbage, carrot, cauliflower), farming	<b>532490</b>	vending machines, rental only
<b>111219</b>	vegetable (e.g., celery, cucumber, lettuce, radish, rutabaga), farming	<b>333245</b>	vener and plywood forming machinery, manufacturing
<b>111219</b>	vegetable (e.g., spinach, tomato, table turnip), farming	<b>333248</b>	vener drying machinery, manufacturing
<b>325410</b>	vegetable alkaloids (i.e., caffeine, codeine, morphine, nicotine and derivatives), basic chemicals, manufacturing	<b>113311</b>	vener logs, logging
<b>413150</b>	vegetable and fruit importers or shippers, merchant wholesalers	<b>416320</b>	vener merchant wholesalers
		<b>321211</b>	vener mills, hardwood
		<b>321212</b>	vener mills, softwood
		<b>321999</b>	vener work, inlaid, manufacturing
		<b>321211</b>	vener, hardwood, manufacturing

<b>321920</b>	veneer, manufacturing and converting into containers (e.g., fruit or vegetable baskets, boxes, hampers, bushel baskets)	<b>813410</b>	veterans' organization
<b>321212</b>	veneer, softwood, manufacturing	<b>813310</b>	veterans' rights associations
<b>321919</b>	venetian blind slats, wood, manufacturing	<b>417930</b>	veterinarians' equipment and supplies merchant wholesalers
<b>337920</b>	venetian blinds (wood), manufacturing	<b>339110</b>	veterinarians' instruments, manufacturing
<b>561722</b>	venetian blinds cleaning	<b>541940</b>	veterinarians, offices of
<b>337920</b>	venetian blinds, metal, manufacturing	<b>541940</b>	veterinary clinics
<b>238390</b>	ventilated wire shelving (i.e., closet organizing-type) installation	<b>541940</b>	veterinary laboratories
<b>416120</b>	ventilating equipment and supplies merchant wholesalers	<b>325410</b>	veterinary medicinal preparations, manufacturing
<b>335210</b>	ventilating fans, electric, household-kitchen, manufacturing	<b>325410</b>	veterinary medicine uncompounded, manufacturing
<b>333413</b>	ventilating fans, industrial and commercial type, manufacturing	<b>339110</b>	veterinary operating tables, manufacturing
<b>238220</b>	ventilating work, contractors	<b>541940</b>	veterinary practices or clinics
<b>332329</b>	ventilators, sheet metal, manufacturing	<b>541710</b>	veterinary research and development laboratories
<b>523910</b>	venture capital companies	<b>541940</b>	veterinary testing laboratories
<b>212316</b>	verde' antique, crushed and broken stone, quarrying	<b>523910</b>	viatical settlement companies
<b>212316</b>	verde' antique, dimension-quarrying	<b>417220</b>	vibrating and screening equipment, mine merchant wholesalers
<b>212398</b>	vermiculite mining	<b>532490</b>	vibrating beds or chairs, rental
<b>327990</b>	vermiculite, exfoliated, manufacturing	<b>335210</b>	vibrating devices (e.g., safety apparatus, technical aids, massagers), electric, manufacturing
<b>325410</b>	vermifuge preparations, manufacturing	<b>532490</b>	vibrating devices (e.g., safety apparatus, technical aids, massagers), rental
<b>325130</b>	vermilion pigments, manufacturing	<b>238390</b>	vibration isolation contractor
<b>414390</b>	vertical blinds merchant wholesalers	<b>334512</b>	vibration meters, analyzers and calibrators, manufacturing
<b>449122</b>	vertical blinds, retail	<b>541380</b>	vibration testing services
<b>517410</b>	very small aperture terminal (VSAT) services	<b>333120</b>	vibrators, concrete, manufacturing
<b>332420</b>	vessels, heavy gauge metal, manufacturing	<b>335311</b>	vibrators, interrupter, manufacturing
<b>315250</b>	vestments (e.g., academic, clerical or church), cut and sewn from purchased fabric	<b>518210</b>	video and audio technical streaming support services
<b>315250</b>	vests, non-tailored, men's and boys', cut and sewn from purchased fabric	<b>519212</b>	video archives
<b>315250</b>	vests, non-tailored, women's and misses', cut and sewn from purchased fabric	<b>334310</b>	video cameras, household type, manufacturing
<b>315250</b>	vests, tailored, men's and boys', cut and sewn from purchased fabric	<b>449211</b>	video cameras, retail
<b>315250</b>	vests, tailored, women's and misses', cut and sewn from purchased fabric	<b>334310</b>	video cassette recorders (VCR), manufacturing
<b>911910</b>	veterans' benefits program, federal government	<b>532280</b>	video cassette rental
<b>623310</b>	veteran's homes	<b>334610</b>	video cassettes, blank, manufacturing
<b>622111</b>	veterans' hospital	<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 rentals from kiosk
<b>532280</b>	video disk or tape rental to the general public	<b>532280</b>	video store rental of tapes machines
<b>713299</b>	video gambling device concession operators (i.e., supplying and servicing in others' facilities)	<b>417320</b>	video surveillance equipment merchant wholesalers
<b>713120</b>	video game arcades (except gambling machines)	<b>417320</b>	video surveillance recorders and encoders, merchant wholesalers
<b>334310</b>	video game consoles (games run from DVD or CD-ROM), manufacturing	<b>518210</b>	video tape and film stock digitization services
<b>339930</b>	video game consoles (pre-programmed games in the unit), manufacturing	<b>512190</b>	video tape and motion picture stock footage, film libraries
<b>513212</b>	video game designing and developing (with publishing)	<b>334610</b>	video tape or disk, mass-reproducing
<b>541515</b>	video game designing and developing (without publishing)	<b>449214</b>	video tapes, retail
<b>339930</b>	video game machines (except coin-operated), manufacturing	<b>541920</b>	video taping services (e.g., weddings, special events)
<b>334610</b>	video game software cartridges, mass-reproducing	<b>518210</b>	video transcoding services
<b>513212</b>	video game software publishing (including designing and developing)	<b>512190</b>	video, film and tape conversion services (i.e., transfer between formats)
<b>513212</b>	video game software publishing exclusively on Internet	<b>519212</b>	videothèques
<b>513212</b>	video game software publishing	<b>311940</b>	vinegar and cider vinegar, manufacturing
<b>459120</b>	video games (plug and play), retail	<b>111330</b>	vineyards
<b>414210</b>	video games merchant wholesalers	<b>325190</b>	vinyl acetate (except resins), manufacturing
<b>459510</b>	video games trading shop, retail	<b>326114</b>	vinyl and vinyl copolymer film and unlaminated sheet, manufacturing
<b>419110</b>	video games, business-to-business (B2B) electronic markets, wholesale	<b>325190</b>	vinyl chloride (chloroethylene), manufacturing
<b>339930</b>	video games, manufacturing	<b>313320</b>	vinyl coated fabrics, manufacturing
<b>333310</b>	video graphics (e.g., commercial projectors), manufacturing	<b>444180</b>	vinyl doors and windows, retail
<b>516211</b>	video on demand (VOD) channels	<b>325220</b>	vinyl fibres and filaments, manufacturing
<b>516211</b>	video on demand (VOD) programming	<b>326198</b>	vinyl floor coverings, manufacturing
<b>516212</b>	Video on Demand (VOD) streaming distribution services	<b>238330</b>	vinyl floor tile and sheet installation, contractors
<b>517310</b>	video on demand (VOD), distribution by cable	<b>325210</b>	vinyl resins, manufacturing
<b>516212</b>	video on demand (VOD), distribution on the Internet	<b>238170</b>	vinyl siding, soffit and fascia, installation
<b>541920</b>	video photography services, portrait	<b>416390</b>	vinyl snow fence merchant wholesalers
<b>532210</b>	video recorder and player rental and leasing	<b>326196</b>	vinyl window and door manufacturing
<b>811210</b>	video recorder or player repair	<b>325220</b>	vinylidene chloride fibres and filaments, manufacturing
<b>449211</b>	video recorders, retail	<b>325210</b>	vinylidene resins, manufacturing
		<b>414470</b>	violins merchant wholesalers
		<b>325410</b>	viral in vitro diagnostic test substances, manufacturing
		<b>523140</b>	virtual currency (cryptocurrency) brokering
		<b>523130</b>	virtual currency (cryptocurrency) dealing

<b>523990</b>	virtual currency trading exchange clearinghouses (i.e., commodities or securities)	<b>611510</b>	vocational schools (except high schools, data processing or business)
<b>713299</b>	virtual gambling website operators	<b>561420</b>	voice mail box services
<b>516212</b>	Virtual Multichannel Video Programming Distributors (vMVPDs)	<b>517310</b>	voice over Internet Protocol (VoIP) services providers, facilities-based
<b>459120</b>	virtual reality game equipment, household, retail	<b>517911</b>	voice over Internet protocol (VoIP) services, access-independent (non-managed)
<b>334110</b>	virtual reality helmets, manufacturing	<b>313210</b>	woles fabrics, cotton, man-made fibre or silk, broad-woven, weaving
<b>325410</b>	virus vaccines, manufacturing	<b>212398</b>	volcanic ash mining
<b>325220</b>	viscose fibres, bands, strips and yarn, manufacturing	<b>212316</b>	volcanic rock, crushed and broken stone, quarrying
<b>325220</b>	viscose rayon fibres and filaments, manufacturing	<b>212316</b>	volcanic rock, dimension, quarrying
<b>334512</b>	viscosimeters (except industrial process type), manufacturing	<b>212316</b>	volcanic rock, quarrying
<b>334512</b>	viscosity instruments, industrial process type, manufacturing	<b>416110</b>	voltage regulators (except motor vehicle) merchant wholesalers
<b>332210</b>	vises (except machine attachments), manufacturing	<b>336320</b>	voltage regulators, automotive, rebuilding, on a factory base
<b>333519</b>	vises (i.e., machine tool accessory), manufacturing	<b>336320</b>	voltage regulators, for internal combustion engines, manufacturing
<b>337214</b>	visible records equipment (e.g., filing cabinets, boxes and cases), office (except wood), manufacturing	<b>334410</b>	voltage regulators, integrated circuit, manufacturing
<b>337213</b>	visible records equipment (e.g., filing cabinets, boxes and cases), wood office, manufacturing	<b>334512</b>	voltmeters, manufacturing
<b>621610</b>	visiting nurse associations	<b>813920</b>	voluntary health care standards associations
<b>911320</b>	visitor admissions services	<b>813210</b>	voluntary health organization
<b>561590</b>	visitor information centres or bureaus	<b>561310</b>	volunteer employment centre
<b>541430</b>	visual communication, design consultants	<b>913140</b>	volunteer fire-fighter
<b>325410</b>	vitamin preparations, manufacturing	<b>417920</b>	voting machines merchant wholesalers
<b>414510</b>	vitamins merchant wholesalers	<b>333310</b>	voting machines, manufacturing
<b>456191</b>	vitamins, retail	<b>322219</b>	vulcanized fibre products, made from purchased paperboard
<b>325410</b>	vitamins, uncompounded, manufacturing	<b>325210</b>	vulcanized oils, manufacturing
<b>711130</b>	vocalist, independent	<b>333246</b>	vulcanizing machinery, manufacturing
<b>611510</b>	vocational apprenticeship training		
<b>611510</b>	vocational correspondence schools	<b>W</b>	
<b>611710</b>	vocational counselling (except rehabilitation)	<b>339920</b>	wading pools, plastic coated fabric
<b>611710</b>	vocational guidance centres	<b>332999</b>	wads, ammunition, manufacturing
<b>611110</b>	vocational high schools	<b>333248</b>	wafer processing equipment, semiconductor, manufacturing
<b>624310</b>	vocational rehabilitation counselling and training services	<b>334410</b>	wafers (i.e., semiconductor devices), manufacturing
		<b>339930</b>	wagons and sleighs (toys), manufacturing

<b>321919</b>	wainscoting, wood, manufacturing	<b>493110</b>	warehousing, general
<b>315990</b>	waistbands, trouser, made from purchased fabric	<b>531130</b>	warehousing, self-storage
<b>561420</b>	wake-up call services	<b>334511</b>	warfare countermeasures equipment, manufacturing
<b>339930</b>	walkers, baby, manufacturing	<b>416120</b>	warm air furnaces merchant wholesalers
<b>339990</b>	walking sticks, manufacturing	<b>416120</b>	warm air heating and cooling equipment merchant wholesalers
<b>238310</b>	wall cavities and attic space, insulating	<b>238220</b>	warm air heating systems, installation
<b>334512</b>	wall clocks, manufacturing	<b>315250</b>	warm-up suits, girls', cut and sewn from purchased fabric
<b>238320</b>	wall covering or removal contractors	<b>315250</b>	warm-up suits, men's and boys', cut and sewn from purchased fabric
<b>335930</b>	wall plates, electrical, manufacturing	<b>315250</b>	warm-up suits, women's and misses', cut and sewn from purchased fabric
<b>416390</b>	wallboard (except wooden) merchant wholesalers	<b>414130</b>	warp knit fabrics merchant wholesalers
<b>321216</b>	wallboard, cellular fibre or hard pressed wood, manufacturing	<b>333248</b>	warping machinery, manufacturing
<b>327420</b>	wallboard, gypsum, manufacturing	<b>524129</b>	warranty insurance, automobile
<b>316990</b>	wallets (except metal), manufacturing	<b>524129</b>	warranty insurance, home
<b>321999</b>	wall-mounted hat and coat racks, wood, manufacturing	<b>315250</b>	washable service apparel (e.g., barbers', hospital, professional), men's and boys', cut and sewn from purchased fabric
<b>325610</b>	wallpaper cleaners, manufacturing	<b>315250</b>	washable service apparel (e.g., maids', nurses', waitresses'), women's, misses' and girls', cut and sewn from purchased fabric
<b>444120</b>	wallpaper retailers	<b>315210</b>	washable service apparel, men's and boys', cut and sewn from materials owned by others
<b>322220</b>	wallpaper, made from purchased paper or other materials	<b>315210</b>	washable service apparel, women's, misses' and girls', cut and sewn from materials owned by others
<b>712115</b>	war museums	<b>321999</b>	washboards, wood and part wood, manufacturing
<b>316990</b>	wardrobe bags (i.e., luggage), manufacturing	<b>314120</b>	washcloths, made from purchased fabrics
<b>337123</b>	wardrobes, household, wood, manufacturing	<b>236210</b>	washeries construction, mining, general contractors
<b>236220</b>	warehouse (e.g., commercial, industrial, manufacturing, public or private) construction	<b>212114</b>	washeries, anthracite
<b>455211</b>	warehouse club or store (food and general merchandise), retail	<b>532210</b>	washers and dryers, rental
<b>455211</b>	warehouse club or store, primarily food, retail	<b>333130</b>	washers, aggregate and sand, stationary, manufacturing
<b>238220</b>	warehouse refrigeration, installation	<b>416330</b>	washers, hardware merchant wholesalers
<b>493120</b>	warehouse service, refrigerated	<b>332720</b>	washers, metal, manufacturing
<b>417230</b>	warehouse trucks and supplies merchant wholesalers	<b>335229</b>	washing machines, household (including coin-operated), manufacturing
<b>332311</b>	warehouses, prefabricated, metal, manufacturing	<b>449211</b>	washing machines, household, retail
<b>813910</b>	warehousing association	<b>333310</b>	washing machines, laundry (except household type), manufacturing
<b>493110</b>	warehousing of goods at foreign trade zones		
<b>493190</b>	warehousing service, furniture and household goods (except used uncrated goods)		

<b>561722</b>	washroom sanitation service	<b>238220</b>	water heater installation
<b>562110</b>	waste collection, solid	<b>333310</b>	water heaters (except boilers), commercial type, manufacturing
<b>562110</b>	waste collection	<b>416120</b>	water heaters (except electric) merchant wholesalers
<b>562210</b>	waste disposal facilities	<b>335229</b>	water heaters, household (including non-electric), manufacturing
<b>562110</b>	waste transfer stations	<b>326220</b>	water hoses, plastic, manufacturing
<b>562210</b>	waste treatment and disposal	<b>326220</b>	water hoses, rubber, manufacturing
<b>562210</b>	waste treatment facilities combined with collection and/or local hauling of waste	<b>334512</b>	water leak detectors, manufacturing
<b>322219</b>	wastebaskets, fibre, made from purchased paperboard	<b>237110</b>	water main line construction, general contractors
<b>316990</b>	watch bands or straps (except metal), manufacturing	<b>237110</b>	water mains and hydrants, construction
<b>339910</b>	watch bracelets, metal, manufacturing	<b>416120</b>	water meters merchant wholesalers
<b>334512</b>	watch cases, manufacturing	<b>334512</b>	water meters, consumption registering, manufacturing
<b>327215</b>	watch crystals, made from purchased glass	<b>238220</b>	water meters, installation
<b>326198</b>	watch crystals, plastics, manufacturing	<b>325190</b>	water pigments for finishing leather, manufacturing
<b>334512</b>	watch jewels, manufacturing	<b>331511</b>	water pipe, cast iron, manufacturing
<b>339910</b>	watchbands, base metal, manufacturing	<b>238299</b>	water pipes, insulating
<b>339910</b>	watchbands, precious metal, manufacturing	<b>238220</b>	water piping systems (except water well), installation
<b>414410</b>	watchcases merchant wholesalers	<b>912910</b>	water pollution control programs, provincial
<b>334512</b>	watches and parts (except crystals), manufacturing	<b>335210</b>	water pulsating devices, electric, domestic, manufacturing
<b>414410</b>	watches merchant wholesalers	<b>238220</b>	water pump installation and servicing, contractors
<b>237110</b>	water and sewer line and related structures construction	<b>334512</b>	water quality monitoring and control systems, manufacturing
<b>416120</b>	water and steam systems valves merchant wholesalers	<b>313310</b>	water repellency finishing of textile fabrics and products, for the trade
<b>221310</b>	water board, local government	<b>325510</b>	water repellent coatings for wood, concrete and masonry, manufacturing
<b>327110</b>	water closet bowls, vitreous china, manufacturing	<b>237110</b>	water sampling station installation
<b>332999</b>	water closets, metal, manufacturing	<b>445298</b>	water selling, home distribution, retail
<b>221310</b>	water collection, treatment and distribution systems	<b>713999</b>	water slides, on a concession basis
<b>459999</b>	water conditioning equipment, retail	<b>416120</b>	water softeners merchant wholesalers
<b>561990</b>	water conditioning service	<b>238220</b>	water softeners, installation
<b>333416</b>	water coolers, manufacturing	<b>325999</b>	water softeners, manufacturing
<b>221310</b>	water cooperatives	<b>532210</b>	water softeners, rental
<b>325410</b>	water decontamination or purification tablets, manufacturing	<b>561990</b>	water softening and conditioning services
<b>237110</b>	water desalination plant construction	<b>418410</b>	water softening compounds merchant wholesalers
<b>221310</b>	water distribution for irrigation		
<b>221310</b>	water filtration plant operation		
<b>334512</b>	water heater controls, manufacturing		

<b>416120</b>	water softening equipment (except commercial) merchant wholesalers	<b>238390</b>	waterproofing, contractors
<b>333310</b>	water softening equipment, manufacturing	<b>315250</b>	water-resistant or water-repellent overcoats (except fur, leather), women's and misses', cut and sewn from purchased fabric
<b>417920</b>	water sterilization equipment merchant wholesalers	<b>334512</b>	watt-hour and time switch meters, combined, manufacturing
<b>237110</b>	water storage tanks and towers, construction	<b>325190</b>	wattle extract, manufacturing
<b>221310</b>	water supply and irrigation systems	<b>334512</b>	wattmeters, manufacturing
<b>221310</b>	water supply pipelines, long distance	<b>713940</b>	wave pools
<b>221310</b>	water supply systems, operation	<b>334512</b>	waveform measuring and/or analyzing equipment, manufacturing
<b>238220</b>	water system balancing and testing, contractors	<b>712119</b>	wax museums
<b>335229</b>	water tank heaters, domestic, oil, manufacturing	<b>325610</b>	wax removers, manufacturing
<b>332420</b>	water tanks, heavy gauge metal, manufacturing	<b>322220</b>	waxed paper for non-packaging applications, made from purchased paper
<b>483115</b>	water taxi service, coastal waters	<b>322220</b>	waxed paper for packaging applications, made from purchased paper
<b>483213</b>	water taxi service, inland waterways	<b>418220</b>	waxed paper merchant wholesalers
<b>483115</b>	water transportation of freight to noncontiguous territories	<b>418410</b>	waxes merchant wholesalers
<b>332910</b>	water traps, manufacturing	<b>324190</b>	waxes, petroleum, made from refined petroleum
<b>333310</b>	water treatment and purification equipment, manufacturing	<b>324110</b>	waxes, petroleum, made in petroleum refineries
<b>237110</b>	water treatment plant construction	<b>325610</b>	waxes, polishing (e.g., floor, furniture), manufacturing
<b>333611</b>	water turbines, manufacturing	<b>811192</b>	waxing and polishing, automotive
<b>237110</b>	water well drilling (except water intake wells in oil and gas fields)	<b>112210</b>	weanling pig operations
<b>333130</b>	water well drilling machinery, manufacturing	<b>336990</b>	weapons, self-propelled, manufacturing
<b>237110</b>	water well pumps and well piping systems, installation	<b>541990</b>	weather forecasting services
<b>312110</b>	water, purifying and bottling	<b>332321</b>	weather strip, metal, manufacturing
<b>414390</b>	waterbeds merchant wholesalers	<b>416390</b>	weather stripping materials merchant wholesalers
<b>449110</b>	waterbeds-retail	<b>334512</b>	weather tracking equipment, manufacturing
<b>441220</b>	watercraft, retail	<b>335920</b>	weatherproof wire and cable, non-ferrous
<b>488310</b>	waterfront terminal operation	<b>238390</b>	weatherstripping installation
<b>326198</b>	watering cans, plastics, manufacturing	<b>314990</b>	weatherstripping made from purchased textiles
<b>325610</b>	waterless hand soaps, manufacturing	<b>326290</b>	weatherstripping, rubber, manufacturing
<b>237990</b>	waterpark construction	<b>313220</b>	weaving and finishing narrow fabrics
<b>541320</b>	waterpark designing and planning	<b>313210</b>	weaving broad-woven felts
<b>541690</b>	waterproof consulting services	<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>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>313210</b>	weaving fabrics (except wool and similar animal fibre), more than 30 cm (12 inches) in width	<b>417230</b>	welding electrodes and wire merchant wholesalers
<b>333248</b>	weaving machinery, manufacturing	<b>333990</b>	welding electrodes, manufacturing
<b>313220</b>	weaving narrow fabrics	<b>444140</b>	welding equipment and supplies, retail
<b>516212</b>	web broadcasting	<b>532490</b>	welding equipment, rental
<b>516219</b>	web communities, operating	<b>811310</b>	welding equipment, repair and maintenance
<b>518210</b>	Web hosting (excluding software publishing)	<b>541380</b>	welding inspection service
<b>541514</b>	Web page design and development	<b>417230</b>	welding machinery and equipment merchant wholesalers
<b>541430</b>	Web page layout design (without programming)	<b>444140</b>	welding machinery, equipment and supplies selling primarily to businesses, but also selling to household consumer
<b>519290</b>	web search portals, operating	<b>333519</b>	welding positioners (i.e., jigs), manufacturing
<b>321999</b>	webbing, cane, reed and rattan, manufacturing	<b>811310</b>	welding repair services (except construction)
<b>313220</b>	webbing, narrow woven, weaving	<b>331490</b>	welding rod, uncoated, non-ferrous metal (except aluminum, copper), made from purchased metal or scrap
<b>812990</b>	wedding chapels (except churches)	<b>811310</b>	welding shop
<b>315250</b>	wedding dresses, women's and misses', cut and sewn from purchased fabric	<b>333990</b>	welding wire or rod (i.e., coated or cored), manufacturing
<b>541920</b>	wedding photography services	<b>332319</b>	weldments, manufacturing
<b>561730</b>	weed control and fertilizing services (except for crops)	<b>912910</b>	welfare administration, nonoperating, provincial
<b>115110</b>	weed control service, chemical, agriculture	<b>624190</b>	welfare centre
<b>333110</b>	weeding machines, farm type, manufacturing	<b>331210</b>	well casing (e.g., heavy riveted, lock joint, welded, wrought), made from purchased iron or steel
<b>414130</b>	weft knit fabrics merchant wholesalers	<b>331110</b>	well casings, iron or steel, made in steel mills
<b>811210</b>	weighing equipment repair and maintenance (i.e., electronic scales)	<b>213118</b>	well foundation building, at oil and gas wells, on a contract basis
<b>561990</b>	weighing services (except connected to transportation)	<b>211110</b>	well head condensate (natural gas liquid), extracting
<b>812190</b>	weight control clinic	<b>213118</b>	well plugging and abandoning, oil and gas wells, on a contract basis
<b>713940</b>	weight training centres	<b>417210</b>	well points (drilling equipment) merchant wholesalers
<b>812190</b>	weight-reduction centres (non-medical)	<b>213118</b>	well pumping, oil and gas, on a contract basis
<b>561590</b>	welcome centres	<b>213118</b>	wells, cleaning out, bailing, swabbing, oil field
<b>541899</b>	welcoming services (i.e., advertising services)	<b>332329</b>	wells, light, sheet metal, manufacturing
<b>331222</b>	welded wire fabric, iron or steel, made in wire drawing plants	<b>316990</b>	welting, leather (i.e., shoe cut stock), manufacturing
<b>316990</b>	welders' aprons, leather, manufacturing		
<b>339110</b>	welders' hoods, manufacturing		
<b>417930</b>	welding clothing and gloves merchant wholesalers		
<b>459999</b>	welding clothing and gloves, retail		
<b>238190</b>	welding contractors, operating at site of construction		

<b>458114</b>	western wear, retail	<b>311410</b>	whipped topping, frozen, manufacturing
<b>335910</b>	wet and dry batteries, manufacturing	<b>311511</b>	whipped toppings (except frozen or dry mix), manufacturing
<b>413190</b>	wet corn milling products merchant wholesalers	<b>335210</b>	whippers and mixers, household type, electric, manufacturing
<b>311221</b>	wet corn milling	<b>311511</b>	whipping cream, manufacturing
<b>313230</b>	wet laid nonwoven fabrics, manufacturing	<b>316990</b>	whips, horse, manufacturing
<b>322130</b>	wet machine board mills	<b>316990</b>	whipstocks, manufacturing
<b>339920</b>	wet suits, rubber, manufacturing	<b>339110</b>	whirlpool baths (i.e., hydrotherapy equipment), manufacturing
<b>325610</b>	wetting agents, manufacturing	<b>417930</b>	whirlpool baths merchant wholesalers
<b>311710</b>	whale meat production (factory ship)	<b>459999</b>	whirlpool baths, retail
<b>311710</b>	whale slaughtering	<b>332210</b>	whisks (i.e., kitchen utensils), fabricated metal, manufacturing
<b>487210</b>	whale watching excursions	<b>493190</b>	whisky warehousing
<b>337123</b>	whatnot shelves, wood, manufacturing	<b>325130</b>	white extender pigments (e.g., barytes, blanc fixe, whiting), manufacturing
<b>111140</b>	wheat (i.e., spring, winter and durum) growing or farming	<b>331529</b>	white metal castings (except die castings), unfinished, manufacturing
<b>411120</b>	wheat board	<b>417910</b>	whiteprinting equipment merchant wholesalers
<b>419120</b>	wheat brokers, wholesale	<b>238320</b>	whitewashing, contractors
<b>111140</b>	wheat cereal grain farming	<b>114113</b>	whiting fishing
<b>111140</b>	wheat farming, field and seed production	<b>212315</b>	whiting mining, crushed and broken stone, quarrying
<b>411120</b>	wheat merchant wholesalers	<b>325130</b>	whiting, manufacturing
<b>811113</b>	wheel alignment, automotive	<b>419120</b>	wholesale agents and brokers of ceramic floor and wall tiles
<b>336370</b>	wheel centres and trim, motor vehicle, metal, stamping	<b>413160</b>	wholesale butchers
<b>334511</b>	wheel position indicators and transmitters, aircraft, manufacturing	<b>561520</b>	wholesale tour operators
<b>332210</b>	wheel pullers, hand tools, manufacturing	<b>813910</b>	wholesalers' associations
<b>336390</b>	wheel side rings, lock rings, rims, weights and spacers, manufacturing	<b>417990</b>	wholesalers of aircraft and non-electronic aircraft equipment, fishing and pleasure boats, playground and amusement park equipment, engines (except motor vehicle), and locomotives
<b>333519</b>	wheel turning equipment (i.e., machine tool accessory), manufacturing	<b>416110</b>	wholesalers of electrical generation and transmission equipment
<b>333920</b>	wheelbarrows, manufacturing	<b>414390</b>	wholesaling a combination of home furnishings with none predominating
<b>339110</b>	wheelchairs, other specialized chairs, and parts for persons with disabilities, manufacturing	<b>417320</b>	wholesaling telephones, intercoms, pagers and public address systems
<b>336390</b>	wheels (i.e., rims), automotive, truck and bus, manufacturing	<b>313220</b>	wicks, manufacturing
<b>327910</b>	wheels, abrasive, manufacturing	<b>334210</b>	wide (WAN) and local area network (LAN) communication equipment (e.g., bridges, gateways, routers), 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>	whey, condensed, dried, evaporated and powdered, manufacturing		
<b>311515</b>	whey, raw, liquid, manufacturing		
<b>311515</b>	whipped topping, dry mix, manufacturing		

<b>311619</b>	wieners, sausages, luncheon meats and other prepared meat products (except beef, pork or poultry), produced in slaughtering plants	<b>315250</b>	windbreakers (except leather), women's and misses', cut and sewn from purchased fabric
<b>311614</b>	wieners, sausages, luncheon meats and other processed meat products (except poultry and small game), made from purchased meat	<b>315250</b>	windbreakers, leather, women's and girls', manufacturing
<b>458115</b>	wig, toupee and wiglet, retail	<b>333248</b>	winding machinery for textiles, manufacturing
<b>418990</b>	wigs and hairpieces merchant wholesalers	<b>333110</b>	windmills, farm type, manufacturing
<b>339990</b>	wigs, wiglets, toupees, hair pieces and braids, manufacturing	<b>321911</b>	window and door frames and sash, wood and covered wood, manufacturing
<b>113210</b>	wild berry picking	<b>337215</b>	window backs, store and lunchroom, prefabricated, wood, manufacturing
<b>112999</b>	wild boar, raising	<b>561721</b>	window cleaning or washing services
<b>113210</b>	wild rice gathering	<b>325610</b>	window cleaning preparations, manufacturing
<b>111190</b>	wild rice, farming	<b>541899</b>	window dressing or trimming services
<b>721213</b>	wilderness camps (except hunting and fishing camps)	<b>332321</b>	window moulding and trim (except motor vehicle), metal, manufacturing
<b>711511</b>	wildlife artists, independent	<b>238150</b>	window panes or sheets, installation
<b>911910</b>	wildlife conservation programs, federal	<b>332619</b>	window screening, made from purchased wire
<b>912910</b>	wildlife conservation programs, provincial government	<b>332321</b>	window screens, metal frame, manufacturing
<b>813310</b>	wildlife preservation advocacy organizations	<b>321911</b>	window screens, wood framed, manufacturing
<b>321999</b>	willow ware (except furniture), manufacturing	<b>811490</b>	window shade repair shops (without retail sales of new equipment)
<b>417230</b>	winches merchant wholesalers	<b>238390</b>	window shades and blinds installation, contractors
<b>333920</b>	winches, manufacturing	<b>414390</b>	window shades and blinds merchant wholesalers
<b>339990</b>	wind chimes, manufacturing	<b>337920</b>	window shades or blinds, textile (except canvas), manufacturing
<b>334512</b>	wind direction indicators, manufacturing	<b>326130</b>	window sheeting, laminated plastics, manufacturing
<b>237130</b>	wind energy equipment, construction	<b>326114</b>	window sheeting, unlaminated plastics, manufacturing
<b>339990</b>	wind instruments and parts (e.g., bugles, accordions, clarinets, cornets, flutes, trombones, trumpets), manufacturing	<b>811122</b>	window tinting, automotive
<b>417110</b>	wind machines (frost protection equipment) merchant wholesalers	<b>449122</b>	window treatment (e.g., curtains, draperies), retail
<b>335312</b>	wind power electric generators, manufacturing	<b>321919</b>	window trim, wood and covered wood mouldings, manufacturing
<b>333611</b>	wind powered turbine-generator sets, manufacturing	<b>321911</b>	window units, wood and covered wood, manufacturing
<b>333611</b>	wind turbines (i.e., windmills), manufacturing	<b>332329</b>	window wells, sheet metal, manufacturing
<b>315250</b>	windbreakers (except leather), girls', cut and sewn from purchased fabric	<b>416390</b>	windows and doors (except wooden) merchant wholesalers
<b>315250</b>	windbreakers (except leather), men's and boys', cut and sewn from purchased fabric		



<b>326196</b>	windows and window frames, plastics, manufacturing	<b>331222</b>	wire carts (e.g., household, grocery, industrial), iron or steel, made in wire drawing plants
<b>321911</b>	windows, louvre, wood, manufacturing	<b>331222</b>	wire cloth, iron or steel, made in wire drawing plants
<b>414220</b>	window-type electric air-conditioners merchant wholesalers	<b>331490</b>	wire cloth, non-ferrous metal (except aluminum, copper), made from purchased metal or scrap
<b>336320</b>	windshield washer pumps, automotive, truck and bus, manufacturing	<b>333519</b>	wire drawing and straightening dies, metalworking, manufacturing
<b>336390</b>	windshield wiper blades and refills, manufacturing	<b>333519</b>	wire drawing machines, metalworking, manufacturing
<b>336320</b>	windshield wiper systems, automotive, truck and bus, manufacturing	<b>416390</b>	wire fences and accessories merchant wholesalers
<b>326198</b>	windshields, plastics, manufacturing	<b>416390</b>	wire fences, gates and accessories merchant wholesalers
<b>314990</b>	windsocks (except wind direction indicators), manufacturing	<b>331222</b>	wire garment hangers, iron or steel, made in wire drawing plants
<b>312130</b>	wine (grape, berry or other fruit), manufacturing	<b>332619</b>	wire mesh, concrete reinforcing, made from purchased wire
<b>445320</b>	wine and liquor stores (60% or more sold to businesses)	<b>331110</b>	wire products, iron or steel, made in steel mills
<b>419110</b>	wine and spirits, business-to-business (B2B) electronic markets, wholesale	<b>416210</b>	wire reinforcement mesh merchant wholesalers
<b>722410</b>	wine bars	<b>416210</b>	wire rods merchant wholesalers
<b>312130</b>	wine concentrate, made in a winery	<b>333920</b>	wire rope hoists, manufacturing
<b>541690</b>	wine consulting services	<b>416210</b>	wire rope merchant wholesalers
<b>413220</b>	wine coolers, alcoholic merchant wholesalers	<b>416210</b>	wire screening merchant wholesalers
<b>339990</b>	wine making equipment, manufacturing	<b>331490</b>	wire screening, non-ferrous metal (except aluminum, copper), made from purchased metal or scrap
<b>459992</b>	wine making supplies, retail	<b>516219</b>	wire services, news
<b>541990</b>	wine stewardship (i.e., sommelier) services	<b>332619</b>	wire ties (for vegetable bags), manufacturing
<b>459992</b>	wine storage cooler (wine making equipment), retail	<b>331317</b>	wire, aluminum, made in wire drawing plants
<b>445320</b>	wine stores, retail	<b>331420</b>	wire, copper and copper alloy, made in wire drawing plants
<b>312130</b>	wines (e.g., ice, vermouth, fortified, non-alcoholic, sparkling, cooler), manufacturing	<b>335920</b>	wire, copper, electric, manufacturing
<b>316210</b>	winter boots, rubber and plastic protective footwear, manufacturing	<b>331221</b>	wire, flat, rolled strip, made from purchased iron or steel
<b>336390</b>	winterfronts, motor vehicle, manufacturing	<b>331222</b>	wire, iron or steel (e.g., armoured, bare or insulated), made in wire drawing plants
<b>325999</b>	wintergreen oil, manufacturing	<b>331222</b>	wire, iron or steel, electric, made in wire drawing plants
<b>336390</b>	wipers, windshield, automotive, truck and bus, manufacturing	<b>331420</b>	wire, mechanical, copper and copper alloy, made in wire drawing plants
<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>331490</b>	wire, non-ferrous metal (except aluminum, copper), made in wire drawing plants	<b>315250</b>	women's and girls' cut and sew blouse and shirt manufacturing
<b>331420</b>	wire, uninsulated, copper and copper alloy, made in wire drawing plants	<b>315250</b>	women's and girls' cut and sew dress manufacturing
<b>517310</b>	wireless data communications carriers, facilities-based	<b>315250</b>	women's and girls' cut and sew lingerie, loungewear and nightwear manufacturing
<b>517310</b>	wireless telephone communications carriers	<b>315250</b>	women's and girls' cut and sew suit, coat, tailored jacket and skirt manufacturing
<b>517310</b>	wireless video service	<b>315250</b>	women's and girls' sweaters, cardigans, pullovers and similar garments, made from purchased knitted fabrics
<b>335130</b>	wires, lead-in, for electric bulbs, manufacturing	<b>414110</b>	women's and misses' beachwear merchant wholesalers
<b>416110</b>	wiring devices and related electrical supplies merchant wholesalers	<b>315250</b>	women's and misses' pant outfits, cut and sewn from purchased fabric
<b>336320</b>	wiring harness and ignition sets, for internal combustion engines, manufacturing	<b>414110</b>	women's and misses' personal wear belts merchant wholesalers
<b>325190</b>	witch hazel extract, manufacturing	<b>315250</b>	women's and misses' tennis skirts, cut and sewn from purchased fabric
<b>212398</b>	witrite mining or quarrying	<b>414110</b>	women's and misses' auxiliary
<b>414110</b>	women's (ladies') and children's handkerchiefs merchant wholesalers	<b>458112</b>	women's clothing stores
<b>414110</b>	women's (ladies) and children's sportswear merchant wholesalers	<b>458112</b>	women's clothing, retail
<b>414110</b>	women's (ladies'), misses' and children purses merchant wholesalers	<b>316210</b>	women's footwear (except orthopedic extension shoes), manufacturing
<b>419120</b>	women's and children hosiery, underwear and accessories wholesale agents and brokers	<b>622111</b>	women's hospital
<b>419120</b>	women's and children outerwear, wholesale agents and brokers	<b>458112</b>	women's ready-to-wear store, retail
<b>414110</b>	women's and children's caps and gowns merchant wholesalers	<b>414110</b>	women's, children's and infants' coats merchant wholesalers
<b>414110</b>	women's and children's caps merchant wholesalers	<b>414110</b>	women's, children's and infants' coordinate sets merchant wholesalers
<b>414110</b>	women's and children's hospital gowns merchant wholesalers	<b>414110</b>	women's, children's and infants' mittens merchant wholesalers
<b>414110</b>	women's and children's karate uniforms merchant wholesalers	<b>414110</b>	women's, children's and infants' nightwear merchant wholesalers
<b>414110</b>	women's and children's leather and sheep-lined clothing merchant wholesalers	<b>414110</b>	women's, children's, and infants' clothing accessories merchant wholesalers
<b>414110</b>	women's and children's raincoats merchant wholesalers	<b>414110</b>	women's, children's, and infants' outerwear merchant wholesalers
<b>414110</b>	women's and children's robes and gowns merchant wholesalers	<b>414110</b>	women's, girls' and infants' furnishings (except shoes) merchant wholesalers
<b>414110</b>	women's and children's uniforms merchant wholesalers	<b>414110</b>	women's, misses' and children's clothing accessories merchant wholesalers
<b>414110</b>	women's and children's waterproof outer garments 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>321999</b>	wood novelty items, manufacturing
<b>414110</b>	women's, misses' and children's panty-hose merchant wholesalers	<b>337213</b>	wood office furniture (e.g., benches, chairs, stools, desks, table), manufacturing
<b>414110</b>	women's, misses' and children's scarves and neckwear merchant wholesalers	<b>325190</b>	wood oils, manufacturing
<b>414110</b>	women's, misses' and children's sleepwear merchant wholesalers	<b>416320</b>	wood paneling merchant wholesalers
<b>414110</b>	women's, misses' and children's suits and pant suits merchant wholesalers	<b>321999</b>	wood pellets, briquettes and firelogs made from compressed sawdust or shavings
<b>414110</b>	women's, misses' and children's underwear merchant wholesalers	<b>561990</b>	wood piling (non logging)
<b>315210</b>	women's, misses' and girls' clothing contractors	<b>322111</b>	wood pulp (e.g., mechanical, thermo-mechanical (TMP), semi-chemical), manufacturing
<b>325190</b>	wood alcohol, natural, manufacturing	<b>418610</b>	wood pulp merchant wholesalers
<b>325190</b>	wood alcohol, synthetic, manufacturing	<b>419110</b>	wood pulp, business-to-business (B2B) electronic markets, wholesale
<b>337127</b>	wood chairs, folding and stacking, auditorium or theatre (portable), manufacturing	<b>322112</b>	wood pulp, sulphate and soda, manufacturing
<b>418610</b>	wood chips merchant wholesalers	<b>322112</b>	wood pulp, sulphite, manufacturing
<b>113311</b>	wood chips produced in the forest	<b>416320</b>	wood roofing materials merchant wholesalers
<b>321111</b>	wood chips, made in sawmill	<b>418610</b>	wood shavings for horse and livestock bedding merchant wholesalers
<b>332210</b>	wood cutting saw blades, manufacturing	<b>561910</b>	wood shavings, bailing
<b>325190</b>	wood distillates, manufacturing	<b>321999</b>	wood shoe lasts, manufacturing
<b>321911</b>	wood doors, window units and frames, covered with metal or plastic	<b>321919</b>	wood shutters (except door and window) , manufacturing
<b>321114</b>	wood fence parts (i.e., pickets, poling, posts, rails), treating	<b>416320</b>	wood siding merchant wholesalers
<b>416320</b>	wood fencing merchant wholesalers	<b>238170</b>	wood siding, installation
<b>416320</b>	wood fibre board merchant wholesalers	<b>416340</b>	wood stains merchant wholesalers
<b>325510</b>	wood fillers, manufacturing	<b>325510</b>	wood stains, manufacturing
<b>238330</b>	wood floor finishing (e.g., coating, sanding)	<b>333416</b>	wood stoves, manufacturing
<b>238330</b>	wood flooring, finished, installation	<b>418410</b>	wood treating preparations merchant wholesalers
<b>449121</b>	wood flooring, installation combined with selling	<b>321911</b>	wood window and door frames and sash, manufacturing
<b>321999</b>	wood flour, manufacturing	<b>416320</b>	wood-based composite board products merchant wholesalers
<b>238130</b>	wood frame components (e.g., truss), fabrication on site	<b>449129</b>	woodburning stoves, retail
<b>457219</b>	wood fuel dealers, retail	<b>811310</b>	wooden barrels, vats and other coopers' products, repairing
<b>337123</b>	wood furniture, household (i.e., porch, lawn, garden, beach), manufacturing	<b>321920</b>	wooden boxes for ammunition or shell, manufacturing
<b>321999</b>	wood heel blocks, manufacturing	<b>416320</b>	wooden door and window frames merchant wholesalers
<b>321999</b>	wood heels, finished, manufacturing	<b>416320</b>	wooden doors and windows merchant wholesalers
<b>321215</b>	wood I-joists, manufacturing	<b>416320</b>	wooden fence posts merchant wholesalers
<b>321919</b>	wood millwork products covered with another material such as plastic		

<b>416320</b>	wooden flooring merchant wholesalers	<b>459130</b>	woollen yarn, retail
<b>337123</b>	wooden household furniture, made to individual order	<b>311940</b>	Worcestershire sauce, manufacturing
<b>339990</b>	wooden mirror and picture frames, manufacturing	<b>333310</b>	word processing machines, dedicated, manufacturing
<b>416320</b>	wooden moulding merchant wholesalers	<b>561410</b>	word processing service
<b>416320</b>	wooden overhead doors sales, installation and service, merchant wholesalers	<b>337127</b>	work benches, industrial, manufacturing
<b>416390</b>	wooden prefabricated structural assemblies merchant wholesalers	<b>316210</b>	work boots and shoes, manufacturing
<b>416320</b>	wooden railings merchant wholesalers	<b>458210</b>	work boots and shoes, retail
<b>416320</b>	wooden shingles and shakes merchant wholesalers	<b>316210</b>	work boots and shoes, women's, manufacturing
<b>321920</b>	wooden shipping and packing cases, manufacturing	<b>812330</b>	work clothing supply services, industrial
<b>416320</b>	wooden stairs merchant wholesalers	<b>458119</b>	work clothing, men's and boys', retail
<b>339930</b>	wooden toys, manufacturing	<b>624310</b>	work experience centres
<b>416320</b>	wooden wallboard merchant wholesalers	<b>315120</b>	work gloves and mittens, made in knitting mills
<b>416320</b>	wooden windows and sashes merchant wholesalers	<b>315990</b>	work gloves, leather, manufacturing
<b>321999</b>	woodenware, kitchen and household, manufacturing	<b>315250</b>	work pants (except dungarees, jeans), men's and boys', cut and sewn from purchased fabric
<b>321919</b>	woodwork, interior and ornamental (e.g., windows, doors, sash, cornices, mantels), manufacturing	<b>333920</b>	work platforms, elevated, manufacturing
<b>532490</b>	woodworking machinery and equipment rental	<b>911240</b>	work safety and health program administration, federal government
<b>333245</b>	woodworking machines (except hand-held), manufacturing	<b>912150</b>	work safety and health program administration, provincial
<b>493130</b>	wool and mohair warehousing	<b>315250</b>	work shirts, men's and boys', cut and sewn from purchased fabric
<b>333248</b>	wool and worsted finishing machinery, manufacturing	<b>721310</b>	workers' camp or hostel (at work site)
<b>313210</b>	wool fabrics, broad-woven, weaving	<b>524129</b>	workmen's compensation, insurance
<b>313210</b>	wool felts, broad-woven, weaving	<b>624310</b>	workshop for persons with disabilities
<b>115210</b>	wool grading service	<b>624310</b>	workshops for persons with developmental disabilities
<b>112410</b>	wool production, farming	<b>334110</b>	workstations, computer, manufacturing
<b>411190</b>	wool tops and noils merchant wholesalers	<b>919110</b>	world bank, office in Canada
<b>313310</b>	wool tops and noils, manufacturing	<b>919110</b>	World Customs Organization
<b>414130</b>	woolen and worsted piece goods merchant wholesalers	<b>813310</b>	world peace and understanding advocacy groups
<b>414130</b>	woolen and worsted yarns merchant wholesalers	<b>114210</b>	worm gathering
<b>313110</b>	woolen-type yarns made from purchased fibre	<b>411110</b>	worms merchant wholesalers
<b>313110</b>	woolen-type yarns made from purchased yarn, manufacturing	<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>417930</b>	X-ray machines and related equipment and supplies merchant wholesalers
<b>414130</b>	woven textiles merchant wholesalers	<b>334512</b>	X-ray tubes, manufacturing
<b>333990</b>	wrapping (i.e., packaging) machinery, manufacturing	<b>621510</b>	X-ray, MRI, CAT/CT scan, ultrasound and other medical imaging centres with medical doctors
<b>418220</b>	wrapping or coarse paper and products merchant wholesalers	<b>621510</b>	X-ray, MRI, CAT/CT scan, ultrasound and other medical imaging centres without medical doctors
<b>418220</b>	wrapping paper (except giftwrap) merchant wholesalers	<b>334512</b>	X-Y recorders (i.e., plotters (except computer peripheral equipment)), manufacturing
<b>488410</b>	wrecker service (towing), motor vehicle	<b>325110</b>	xylene, made from refined petroleum or natural gas liquids
<b>238910</b>	wrecking, buildings or other structures, contractors	<b>324110</b>	xylene, made in petroleum refineries
<b>332210</b>	wrenches, hand tools, non-powered, manufacturing		
<b>711215</b>	wrestlers, independent	<b>Y</b>	
<b>711319</b>	wrestling promoters, with facilities		
<b>335229</b>	wringers, domestic, manufacturing	<b>713930</b>	yacht basins
<b>315120</b>	wristlets, made in knitting mills	<b>713991</b>	yacht clubs, without marinas
<b>711513</b>	writers, independent	<b>417990</b>	yacht merchant wholesalers
<b>813410</b>	writing clubs	<b>441220</b>	yacht sales retail
<b>418210</b>	writing ink merchant wholesalers	<b>532280</b>	yachts rental
<b>322230</b>	writing paper and envelopes, boxed sets, made from purchased paper	<b>336612</b>	yachts, built in boat yard
<b>322230</b>	writing paper, cut sheet, made from purchased paper	<b>336611</b>	yachts, built in shipyards
<b>459410</b>	writing paper, retail	<b>111211</b>	yam and sweet potato farming
<b>337126</b>	wrought iron furniture, manufacturing	<b>459130</b>	yard goods (textile fabric), retail
<b>332999</b>	wrought iron or steel pipe and tubing, made from purchased metal pipe	<b>332210</b>	yardsticks, metal, manufacturing
<b>331110</b>	wrought iron or steel pipe and tubing, made in steel mills	<b>321999</b>	yardsticks, wood, manufacturing
<b>212398</b>	wurtzilite mining	<b>414130</b>	yarn and thread merchant wholesalers
<b>X</b>		<b>333248</b>	yarn texturizing machinery, manufacturing
		<b>325220</b>	yarn, cellulosic filament, manufacturing
<b>325320</b>	xanthone insecticides, manufacturing	<b>327214</b>	yarn, fibreglass, made in glass-making plants
<b>334512</b>	X-ray apparatus and tubes (e.g., control, industrial, medical, research), manufacturing	<b>325220</b>	yarn, monofilament, man-made, manufacturing and texturizing
<b>325999</b>	X-ray films and plates, sensitized, manufacturing	<b>325220</b>	yarn, monofilament, man-made, manufacturing
<b>334512</b>	X-ray generators, manufacturing	<b>325220</b>	yarn, non-cellulosic fibres and filaments, manufacturing and texturizing
<b>541380</b>	X-ray inspection service	<b>325220</b>	yarn, non-cellulosic fibres and filaments, manufacturing
<b>334512</b>	X-ray irradiation equipment, manufacturing	<b>414130</b>	yarns for knitting merchant wholesalers
<b>621510</b>	X-ray laboratories, medical	<b>419110</b>	yarns for knitting, business-to-business (B2B) electronic markets, wholesale

<b>513190</b>	yearbooks (i.e., high school, college, university), publishing or publisher exclusively on Internet	<b>325189</b>	zinc chloride, manufacturing
<b>513190</b>	yearbooks (i.e., high school, college, university), publishing or publisher	<b>212231</b>	zinc concentrates, mining
<b>323119</b>	yearbooks, printing without publishing	<b>331523</b>	zinc die-castings, unfinished, manufacturing
<b>513190</b>	yearbooks, publishing and printing combined	<b>331490</b>	zinc dust, reclaiming
<b>413190</b>	yeast merchant wholesalers	<b>332999</b>	zinc foil and leaf, made from purchased foil
<b>311814</b>	yeast raised goods, made in commercial bakeries	<b>325189</b>	zinc hydrosulphite (i.e., zinc dithionite), manufacturing
<b>611690</b>	yoga instruction, camps or schools	<b>416210</b>	zinc merchant wholesalers
<b>311511</b>	yogurt (except frozen), manufacturing	<b>418510</b>	zinc ore merchant wholesalers
<b>311515</b>	yogurt mix, manufacturing	<b>325189</b>	zinc oxide, manufacturing
<b>311520</b>	yogurt, frozen, manufacturing	<b>331490</b>	zinc rolling, drawing and extruding, purchased metal or scrap
<b>813410</b>	young peoples organization, fraternal	<b>331410</b>	zinc smelting and primary refining
<b>624110</b>	youth centre (if community centre)	<b>325189</b>	zinc sulphide, manufacturing
<b>624110</b>	youth centres	<b>331490</b>	zinc, recovering from scrap and/or alloying purchased metals
<b>813410</b>	youth civic organizations	<b>212231</b>	zincite and zinc blende (sphalerite), mining
<b>813410</b>	youth farming organizations	<b>813310</b>	Zionist organization
<b>721198</b>	youth hostels or tourist lodges, accommodations	<b>713992</b>	zip lining facilities
<b>624110</b>	youth self-help organizations	<b>333248</b>	zipper making machinery, manufacturing
<b>813410</b>	youth social club	<b>313220</b>	zipper tape, weaving
<b>Z</b>		<b>414130</b>	zippers merchant wholesalers
<b>325220</b>	zein fibres and filaments, manufacturing	<b>331490</b>	zirconium and zirconium alloy bar, sheet, strip and tubing, made from purchased metal or scrap
<b>325189</b>	zinc ammonium chloride, manufacturing	<b>331490</b>	zirconium rolling, drawing or extruding, purchased metal or scrap
<b>331490</b>	zinc and zinc alloy bar, sheet, strip and tubing, made from purchased metal or scrap	<b>331410</b>	zirconium smelting and primary refining
<b>416210</b>	zinc and zinc alloy primary forms and basic shapes merchant wholesalers	<b>712130</b>	zoological gardens
<b>325130</b>	zinc based pigments, manufacturing	<b>712130</b>	zoos
<b>331529</b>	zinc castings (except die castings), unfinished, manufacturing	<b>111219</b>	zucchini farming, field, bedding plant and seed production
		<b>311821</b>	zwieback and rusk, manufacturing