



STATE OF WEST VIRGINIA

Department of Revenue  
State Tax Department

Earl Ray Tomblin  
Governor

Mark W. Matkovich  
Acting State Tax Commissioner

October 7, 2013

TO ALL COUNTY ASSESSORS  
STATE OF WEST VIRGINIA

**AMENDED TREND SCHEDULES 2013**

Ladies and Gentlemen:

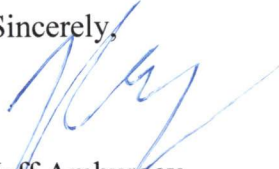
Enclosed is an *amended* copy of the 2013 Trend and Percent Good Tables for Tax Year 2014. Please replace the version that was mailed to your office on June 21, 2013. Also included is a copy of the detailed list of the North American Industry Classification System (NAICS) codes.

This information can also be found under "Forms and Publications" on the Property Tax Division's website at: <http://www.wva.state.wv.us/wvtax/propertytax>

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

Should you have any questions or require additional information, please contact Faith Dangerfield of our Appraisal Services Unit at 304-558-8509.

Sincerely,

  
Jeff Amburgey  
Director  
Property Tax Division

JA/aj

Enclosures

## TREND SCHEDULE 2013

	1	2	3	4	5	6	7	
2013	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2013
2012	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2012
2011	1.03	1.03	1.03	1.03	1.03	1.03	1.03	2011
2010	1.07	1.07	1.07	1.07	1.07	1.07	1.06	2010
2009	1.06	1.06	1.06	1.06	1.06	1.06	1.05	2009
2008	1.09	1.09	1.09	1.09	1.09	1.09	1.08	2008
2007		1.13	1.13	1.13	1.13	1.13	1.11	2007
2006		1.19	1.19	1.19	1.19	1.19	1.16	2006
2005		1.25	1.25	1.25	1.25	1.25	1.20	2005
2004			1.34	1.34	1.34	1.34	1.28	2004
2003			1.39	1.39	1.39	1.39	1.32	2003
2002				1.41	1.41	1.41		2002
2001				1.42	1.42	1.42		2001
2000					1.43	1.43		2000
1999					1.46	1.46		1999
1998					1.46	1.46		1998
1997						1.48		1997
1996						1.50		1996
1995						1.52		1995
1994						1.58		1994
1993								1993
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## TREND SCHEDULE 2013

	8	9	10	11	12	13	14	
2013	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2013
2012	1.00	1.00	1.01	1.01	0.99	0.99	0.99	2012
2011	1.04	1.03	1.04	1.04	1.02	1.01	1.01	2011
2010	1.07	1.06	1.07	1.07	1.07	1.07	1.07	2010
2009	1.05	1.04	1.06	1.07	1.05	1.06	1.06	2009
2008	1.10	1.08	1.11	1.10	1.07	1.06	1.06	2008
2007	1.15	1.13	1.16			1.12	1.12	2007
2006	1.21	1.19	1.22			1.22	1.22	2006
2005	1.27	1.25	1.28			1.30	1.30	2005
2004	1.38	1.36	1.38				1.43	2004
2003	1.44	1.41	1.43				1.49	2003
2002	1.47		1.46					2002
2001	1.48		1.47					2001
2000	1.49		1.48					2000
1999	1.52		1.51					1999
1998	1.52		1.51					1998
1997	1.54							1997
1996	1.56							1996
1995	1.59							1995
1994	1.64							1994
1993								1993
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## TREND SCHEDULE 2013

	15	16	17	18	19	20	21	
2013	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2013
2012	1.00	1.00	1.00	1.00	1.01	1.01	1.00	2012
2011	1.03	1.03	1.03	1.03	1.03	1.04	1.03	2011
2010	1.07	1.07	1.06	1.07	1.07	1.06	1.07	2010
2009	1.06	1.06	1.05	1.06	1.07	1.07	1.06	2009
2008	1.09	1.09	1.08	1.09	1.09	1.09	1.09	2008
2007	1.13	1.13	1.12	1.14	1.13	1.13	1.14	2007
2006	1.21	1.21	1.18	1.21	1.20	1.18	1.20	2006
2005	1.27	1.27	1.23	1.28	1.26	1.23	1.25	2005
2004	1.37	1.37	1.32	1.39	1.34	1.30	1.35	2004
2003	1.42	1.42	1.36	1.44	1.38	1.34	1.40	2003
2002		1.44		1.47				2002
2001		1.45		1.48				2001
2000		1.47		1.49				2000
1999		1.50		1.52				1999
1998		1.50		1.53				1998
1997								1997
1996								1996
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## TREND SCHEDULE 2013

	22	23	24	25	26	27	28	
2013	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2013
2012	1.00	1.00	1.00	1.00	1.01	1.01	1.00	2012
2011	1.03	1.03	1.03	1.03	1.05	1.03	1.03	2011
2010	1.06	1.06	1.06	1.06	1.09	1.07	1.05	2010
2009	1.05	1.05	1.05	1.04	1.09	1.07	1.05	2009
2008	1.08	1.08	1.08	1.08	1.14	1.08	1.08	2008
2007		1.12	1.12	1.12	1.18	1.13		2007
2006		1.17	1.17	1.19	1.24	1.18		2006
2005		1.22	1.22	1.24	1.30	1.24		2005
2004		1.31	1.31	1.34	1.41	1.33		2004
2003		1.36	1.36	1.38	1.46	1.38		2003
2002			1.38	1.40		1.40		2002
2001			1.39	1.40		1.41		2001
2000			1.40					2000
1999			1.42					1999
1998			1.43					1998
1997			1.44					1997
1996			1.46					1996
1995			1.48					1995
1994			1.53					1994
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## TREND SCHEDULE 2013

	29	30	31	32	33	34	35	
2013	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2013
2012	1.00	1.00	1.01	1.01	1.00	1.00	1.01	2012
2011	1.03	1.03	1.04	1.04	1.04	1.04	1.04	2011
2010	1.05	1.05	1.07	1.07	1.06	1.06	1.06	2010
2009	1.05	1.05	1.06	1.06	1.04	1.04	1.06	2009
2008	1.08	1.08	1.09	1.09	1.09	1.09	1.09	2008
2007	1.11	1.11	1.13	1.13		1.14	1.13	2007
2006	1.16	1.16	1.19	1.19		1.21	1.19	2006
2005	1.21	1.21	1.25	1.25		1.28	1.24	2005
2004		1.28	1.35	1.35		1.40	1.32	2004
2003		1.31	1.40	1.40		1.44	1.36	2003
2002				1.43		1.47		2002
2001				1.44		1.49		2001
2000						1.51		2000
1999						1.53		1999
1998						1.54		1998
1997								1997
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## TREND SCHEDULE 2013

	36	37	38	39	40	41	42	
2013	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2013
2012	1.00	1.01	1.01	1.00	1.01	1.01	1.00	2012
2011	1.03	1.04	1.03	1.03	1.04	1.04	1.03	2011
2010	1.06	1.06	1.06	1.05	1.07	1.07	1.07	2010
2009	1.04	1.06	1.06	1.04	1.06	1.06	1.06	2009
2008	1.08	1.09	1.09	1.07	1.10	1.09	1.08	2008
2007	1.12	1.13	1.12	1.11	1.13	1.12	1.13	2007
2006	1.18	1.19	1.17	1.15	1.18	1.17	1.20	2006
2005	1.23	1.24	1.22	1.20	1.22	1.21	1.26	2005
2004	1.32	1.32		1.28		1.29	1.35	2004
2003	1.37	1.36		1.32		1.33	1.40	2003
2002	1.39						1.43	2002
2001	1.40						1.44	2001
2000	1.41							2000
1999	1.43							1999
1998	1.44							1998
1997								1997
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1981								1981
1980								1980

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## TREND SCHEDULE 2013

	43	44	45	46	47	49	50	
2013	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2013
2012	1.00	1.00	1.00	1.00	1.00	1.00	1.03	2012
2011	1.03	1.00	1.03	1.03	1.00	1.07	1.07	2011
2010	1.07	1.00	1.06	1.07	1.00	1.06	1.05	2010
2009	1.05	1.00	1.05	1.06	1.00	1.08	1.09	2009
2008	1.09	1.00	1.07	1.09	1.00	1.13	1.13	2008
2007	1.13	1.00	1.11	1.13		1.20	1.19	2007
2006	1.19	1.00	1.17	1.19		1.26	1.25	2006
2005	1.25	1.00	1.22	1.25		1.35	1.35	2005
2004	1.35	1.00	1.30	1.34		1.40	1.40	2004
2003	1.40	1.00	1.34	1.39		1.43	1.43	2003
2002	1.43	1.00	1.36	1.41		1.44	1.43	2002
2001	1.43	1.00	1.36	1.42				2001
2000		1.00		1.43				2000
1999		1.00		1.46				1999
1998		1.00		1.46				1998
1997		1.00		1.48				1997
1996		1.00		1.50				1996
1995		1.00		1.52				1995
1994		1.00		1.58				1994
1993		1.00		1.62				1993
1992				1.65				1992
1991				1.67				1991
1990				1.71				1990
1989				1.75				1989
1988				1.85				1988
1987				1.92				1987
1986				1.95				1986
1985				1.97				1985
1984				2.00				1984
1983				2.05				1983
1982				2.09				1982
1981								1981
1980								1980

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## NORMAL DEPRECIATION PERCENTAGE

EXPECTANCY	2	3	4	5	6	7	8	9
EFFECTIVE AGE	5 YEARS	8 YEARS	10 YEARS	12 YEARS	15 YEARS	20 YEARS	25 YEARS	30 YEARS
2013	15	10	8	6	5	3	2	2
2012	31	21	16	13	10	7	5	3
2011	48	33	24	20	15	10	7	5
2010	66	46	33	27	21	14	10	7
2009	77	57	42	34	27	18	13	9
2008	82	67	51	42	32	22	16	11
2007		74	61	50	38	26	19	14
2006		78	70	57	45	30	22	16
2005		80	76	64	51	35	25	18
2004			79	71	57	40	29	21
2003			80	76	63	45	32	24
2002				78	69	50	36	26
2001				80	74	55	40	29
2000					77	60	44	32
1999					79	65	48	35
1998					80	69	52	39
1997						73	56	42
1996						76	61	46
1995						78	66	49
1994						79	70	53
1993						80	70	53
1992							74	60
1991							74	60
1990							77	66
1989							77	66
1988							79	72
1987								72
1986								77
1985								77
1984								79
1983								79
1982								80

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## PERCENT GOOD TABLE

EXPECTANCY	2	3	4	5	6	7	8	9
EFFECTIVE AGE	5 YEARS	8 YEARS	10 YEARS	12 YEARS	15 YEARS	20 YEARS	25 YEARS	30 YEARS
2013	85	90	92	94	95	97	98	98
2012	69	79	84	87	90	93	95	97
2011	52	67	76	80	85	90	93	95
2010	34	54	67	73	79	86	90	93
2009	23	43	58	66	73	82	87	91
2008	18	33	49	58	68	78	84	89
2007		26	39	50	62	74	81	86
2006		22	30	43	55	70	78	84
2005		20	24	36	49	65	75	82
2004			21	29	43	60	71	79
2003			20	24	37	55	68	76
2002				22	31	50	64	74
2001				20	26	45	60	71
2000					23	40	56	68
1999					21	35	52	65
1998					20	31	48	61
1997						27	44	58
1996						24	39	54
1995						22	34	51
1994						21	30	47
1993						20	30	47
1992							26	40
1991							26	40
1990							23	34
1989							23	34
1988							21	28
1987								28
1986								23
1985								23
1984								21
1983								21
1982								20

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## **NAICS CLASSIFICATION CODES**

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

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

**DETAILED LIST OF NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM**

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

**DETAILED LIST OF NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM**

		TREND TABLE	PERCENT GOOD TABLE
<b>CONSTRUCTION</b>			
<b>2330</b>	<b>BUILDING, DEVELOPING, &amp; GENERAL CONTRACTING</b>		
2331	Land Subdivision and Land Development	11	2
2332	Residential Building Construction	11	2
2333	Nonresidential Building Construction	11	2
<b>2340</b>	<b>HEAVY CONSTRUCTION</b>		
2341	Highway, Street, Bridge & Tunnel Construction	11	2
2349	Other Heavy Construction	11	2
<b>2350</b>	<b>SPECIAL TRADE CONTRACTORS</b>		
2351	Plumbing, Heating & AC Contractors	11	2
2352	Painting, and Wall Covering Contractors	11	2
2353	Electrical Contractors	11	2
2354	Masonry/Drywall Insulation/Tile Contractors	11	2
2355	Carpentry and Floor Contractors	11	2
2356	Roofing, Siding and Sheet Metal Contractors	11	2
2357	Concrete Contractors	11	2
2358	Water Well Drilling Contractors	1	2
2359	Other Special Trade Contractors	11	2
<b>MANUFACTURING</b>			
<b>3110</b>	<b>FOOD MANUFACTURING</b>		
3111	Animal Food Manufacturing	42	5
3112	Grain and Oilseed Milling	42	5
3113	Sugar and Confectionary Product Manufacturing	15	5
3114	Fruit & Veg Preserving & Specialty Food Manufacturing	42	5
3115	Dairy Product Manufacturing	42	5
3116	Animal Slaughtering and Processing	42	5
3117	Seafood Product Preparation and Packaging	42	5
3118	Bakeries and Tortilla Manufacturing	42	5
3119	Other Food Manufacturing	42	5
<b>3120</b>	<b>BEVERAGE AND TOBACCO PRODUCT MANUFACTURING</b>		
3121	Beverage Manufacturing	42	5
3122	Tobacco Manufacturing	5	5
<b>3130</b>	<b>TEXTILE MILLS</b>		
3131	Fiber, Yarn, and Thread Mills	39	4
3132	Fabric Mills	39	4
3133	Textile/Fabric Finishing/Fabric Coating Mills	39	4
<b>3140</b>	<b>TEXTILE PRODUCT MILLS</b>		
3141	Textile Furnishings Mills	38	4
3149	Other Textile Product Mills	38	4
<b>3150</b>	<b>APPAREL MANUFACTURING</b>		
3151	Apparel Knitting Mills	39	4
3152	Cut and Sew Apparel Manufacturing	39	4
3159	Apparel Accessories & Other Apparel Manufacturing	39	4

**DETAILED LIST OF NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM**

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

**DETAILED LIST OF NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM**

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

**DETAILED LIST OF NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM**

		TREND TABLE	PERCENT GOOD TABLE
<b>WHOLESALE TRADE</b>			
<b>4210</b>	<b>WHOLESALE TRADE, DURABLE GOODS</b>		
4211	Motor Vehicle/Motor Vehicle Pt & Supply Wholesalers	2	3
4212	Furniture & Home Furnishing Wholesalers	2	3
4213	Lumber & Other Construction Material Wholesalers	2	3
4214	Professional & Commercial Equipment & Supply Wholesalers	2	3
4215	Metal & Mineral (Exe Petroleum)Wholesalers	2	3
4216	Eleactrical Goods Wholesalers	2	3
4217	Hardware & Plumb & Heating Equipment & Suply Wholesalers	2	3
4218	Machinery, Equipment & Supplies Wholesalers	2	3
4219	Miscellaneous durable Goods Wholesalers	2	3
<b>4220</b>	<b>WHOLESALE TRADE, NONDURABLE GOODS</b>		
4221	Paper & Paper Product Wholesalers	2	3
4222	Drugs & Druggists' Sundries Wholesalers	2	3
4223	Apparel, Piece Goods, and Notions Wholesalers	2	3
4224	Grocery & Related Product Wholesalers	2	3
4225	Farm Product Raw Material Wholesalers	2	3
4226	Chemical & Allied Product Wholesalers	2	3
4227	Petroleum and Petroleum Products Wholesalers	2	3
4228	Beer/Wine/Distilled Alcoholic Beverage Wholesalers	2	3
4229	Miscellaneous Nondurable Goods Wholesalers	2	3
<b>RETAIL TRADE</b>			
<b>4410</b>	<b>MOTOR VEHICLE &amp; PARTS DEALERS</b>		
4411	Automobile Dealers	2	3
4412	Other Motor Vehicle Dealers	2	3
4413	Automobile Parts, Accessories, & Tire Stores	38	3
<b>4420</b>	<b>FURNITURE &amp; HOME FURNISHINGS STORES</b>		
4421	Furniture Stores	38	3
4422	Home Furnishings Stores	38	3
<b>4430</b>	<b>ELECTRONIC AND APPLIANCE STORES</b>		
4431	Electronic and Appliance Stores	38	3
<b>4440</b>	<b>BLDG. MATERIAL &amp; GARDEN EQUIP. &amp; SUPPLY DEALERS</b>		
4441	Building Material & Supplies Dealers and Mobile Home Dealers	2	3
4442	Lawn & Garden Equipment and Supplies Stores	2	3
<b>4450</b>	<b>FOOD AND BEVERAGE STORES</b>		
4451	Grocery Stores	38	3
4452	Specialty Food Stores	38	3
4453	Beer, Wine and Liquor Stores	38	3
<b>4460</b>	<b>HEALTH AND PERSONAL CARE STORES</b>		
4461	Health and Personal Care Stores	38	3
<b>4470</b>	<b>GASOLINE STATIONS</b>		
4471	Gasoline Stations	2	3



**DETAILED LIST OF NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM**

		TREND TABLE	PERCENT GOOD TABLE
<b>4480</b>	<b>CLOTHING AND CLOTHING ACCESSORIES STORES</b>		
4481	Clothing Stores	38	3
4482	Shoe Stores	38	3
4483	Jewelry, Luggage and Leather Goods Stores	38	3
<b>4510</b>	<b>SPORTING GOODS, HOBBY, BOOK, AND MUSIC STORES</b>		
4511	Sporting Goods/Hobby/Musical Instrument Stores	38	3
4512	Book, Periodical, and Music Stores	38	3
<b>4520</b>	<b>GENERAL MERCHANDISE STORES</b>		
4521	Department Stores	38	3
4529	Other General Merchandise Stores	38	3
<b>4530</b>	<b>MISCELLANEOUS STORE RETAILERS</b>		
4531	Florists	38	3
4532	Office Supplies, Stationery & Gift Stores	38	3
4533	Used Merchandise Stores	38	3
4539	Other Miscellaneous Store Retailers	38	3
<b>4540</b>	<b>NONSTORE RETAILERS</b>		
4541	Electronic Shopping and Mail-Order Houses	38	3
4542	Vending Machine Operators	38	3
4543	Direct Selling Establishments	38	3
<b>4810</b>	<b>AIR TRANSPORTATION</b>		
4811	Scheduled Air Transportation	4	5
4812	NonScheduled Air Transportation	1	2
<b>4820</b>	<b>RAIL TRANSPORTATION</b>		
4821	Rail Transportation	5	6
<b>4830</b>	<b>WATER TRANSPORTATION</b>		
4831	Deep Sea, Coastal & Great Lakes Water Transportation	8	7
4832	Inland Water Transportation	8	7
<b>4840</b>	<b>TRUCK TRANSPORTATION</b>		
4841	General Freight Trucking	1	3
4842	Specialized Freight Trucking	40	3
<b>4850</b>	<b>TRANSIT AND GROUND PASSENGER TRANSPORTATION</b>		
4851	Urban Transit Systems	1	3
4852	Interurban and Rural Bus Transportation	1	3
4853	Taxi and Limousine Service	1	3
4854	School and Employee Bus Transportation	1	3
4855	Charter Bus Industry	1	3
4859	Other Transit & Ground Passenger Transportation		
<b>4860</b>	<b>PIPELINE TRANSPORTATION</b>		
4861	Pipeline Transportation of Crude Oil	6	7
4862	Pipeline Transportation of Natural Gas	6	7
4869	Other Pipeline Transportation	6	7

**DETAILED LIST OF NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM**

		TREND TABLE	PERCENT GOOD TABLE
<b>4870</b>	<b>SCENIC AND SIGHTSEEING TRANSPORTATION</b>		
	4871 Scenic and Sightseeing Transportation, Land	1	3
	4872 Scenic and Sightseeing Transportation, Water	6	7
	4879 Scenic and Sightseeing Transportation, Other	1	3
<b>4880</b>	<b>SUPPORT ACTIVITIES FOR TRANSPORTATION</b>		
	4881 Support Activities for Air Transportation	2	3
	4882 Support Activities for Rail Transportation	5	6
	4883 Support Activities for Water Transportation	6	7
	4884 Support Activities for Road Transportation	11	3
	4885 Freight Transportation Arrangement	2	3
	4889 Other Support Activities for Transportation	2	3
<b>4910</b>	<b>POSTAL SERVICE</b>		
	4911 Postal Service	30	4
<b>4920</b>	<b>COURIERS AND MESSENGERS</b>		
	4921 Couriers and Messengers	1	2
	4922 Local Messengers and Local Delivery	1	2
<b>4930</b>	<b>WAREHOUSING AND STORAGE</b>		
	4931 Warehousing and Storage	40	3
<b>INFORMATION</b>			
<b>5110</b>	<b>PUBLISHING INDUSTRIES</b>		
	5111 Newspaper/Periodical/Book/Database Publishers	45	5
	5112 Software Publishers	28	2
<b>5120</b>	<b>MOTION PICTURE AND SOUND RECORDING INDUSTRIES</b>		
	5121 Motion Picture and Video Industries	27	5
	5122 Sound Recording Industries	27	5
<b>5130</b>	<b>BROADCASTING AND TELECOMMUNICATIONS</b>		
	5131 Radio and Television Broadcasting	1	2
	5132 Cable Networks and Program Distribution	2	3
	5133 Telecommunications	6	7
	5134 Communications General	2	3
<b>5140</b>	<b>INFORMATION AND DATA PROCESSING SERVICES</b>		
	5141 Information Services	30	4
	5142 Data Services	30	4
<b>FINANCE AND INSURANCE</b>			
<b>5210</b>	<b>MONETARY AUTHORITIES - CENTRAL BANK</b>		
	5211 Monetary Authorities - Central Bank	7	4
<b>5220</b>	<b>CREDIT INTERMEDIATION &amp; RELATED ACTIVITIES</b>		
	5221 Depository Credit Intermediation	30	4
	5222 Nondepository Credit Intermediation	30	4

**DETAILED LIST OF NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM**

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

**DETAILED LIST OF NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM**

		TREND TABLE	PERCENT GOOD TABLE
<b>ADMIN/SUPPORT WASTE MGT/REMEDATION SERVICES</b>			
<b>5610</b>	<b>ADMINISTRATIVE AND SUPPORT SERVICES</b>		
	5611 Office Administrative Services	30	4
	5612 Facilities Support Services	30	4
	5613 Employment Services	30	4
	5614 Business Support Services	30	4
	5615 Travel Arrangement and Reservation Services	30	4
	5616 Investigation and Security Services	30	4
	5617 Services to Buildings and Dwellings	30	4
	5619 Other Support Services	30	4
<b>5620</b>	<b>WASTE MANAGEMENT AND REMEDIATION SERVICES</b>		
	5621 Waste Collection	40	3
	5622 Waste Treatment and Disposal	3	4
	5629 Remediation & Other Waste Management Services	3	4
<b>EDUCATION SERVICES</b>			
<b>6110</b>	<b>EDUCATIONAL SERVICES</b>		
	6111 Elementary and Secondary Schools	37	4
	6112 Junior Colleges	37	4
	6113 Colleges, Universities & Professional Schools	37	4
	6114 Business Schools & Computer & Management Training	37	4
	6115 Technical and Trade Schools	37	4
	6116 Other Schools and Instruction	37	4
	6117 Educational Support Services	37	4
<b>HEALTH CARE AND SOCIAL ASSISTANCE</b>			
<b>6210</b>	<b>AMBULATORY HEALTH CARE SERVICES</b>		
	6211 Offices of Physicians	19	4
	6212 Offices of Dentists	19	4
	6213 Offices of Other Health Practitioners	19	4
	6214 Outpatient Care Centers	19	4
	6215 Medical and Diagnostic Laboratories	19	4
	6216 Home Health Care Services	19	4
	6219 Other Ambulatory Health Care Services	19	4
<b>6220</b>	<b>HOSPITALS</b>		
	6221 General Medical and Surgical Hospitals	19	4
	6222 Psychiatric and Substance Abuse Hospitals	19	4
	6223 Other Specialty Hospitals	19	4
<b>6230</b>	<b>NURSING AND RESIDENTIAL CARE FACILITIES</b>		
	6231 Nursing Care Facilities	19	4
	6232 Residential Mental Retardation/Health Facilities	19	4
	6233 Community Care Facilities for the Elderly	19	4
	6239 Other Residential Care Facilities	19	4

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		TREND TABLE	PERCENT GOOD TABLE
<b>6240</b>	<b>SOCIAL ASSISTANCE</b>		
	6241 Individual and Family Services	3	4
	6242 Community/Emergency and Other Relief Services	3	4
	6243 Vocational Rehabilitation Services	3	4
	6244 Child Care Services	3	4
<b>ARTS, ENTERTAINMENT, AND RECREATION</b>			
<b>7110</b>	<b>PERFORM ARTS, SPECTATOR SPORTS &amp; RELATED IND</b>		
	7111 Performing Arts Companies	3	4
	7112 Spectator Sports	3	4
	7113 Promoters of Entertainment Events	3	4
	7114 Agents/Managers for Artists & Other Public Figures	3	4
	7115 Independent Artists, Writers, and Performers	3	4
<b>7120</b>	<b>MUSEUMS, HISTORICAL SITES &amp; LIKE INSTITUTIONS</b>		
	7121 Museums, Historical Sites & Like Institutions	3	4
<b>7130</b>	<b>AMUSEMENT, GAMBLING &amp; RECREATION INDUSTRIES</b>		
	7131 Amusement Parks and Arcades	4	5
	7132 Gambling Industries	1	2
	7139 Other Amusement and Recreation Industries	3	4
<b>ACCOMMODATION AND FOOD SERVICES</b>			
<b>7210</b>	<b>ACCOMMODATION</b>		
	7211 Traveler Accommodation	20	4
	7212 RV Parks & Recreational Camps	3	4
	7213 Rooming and Boarding Houses	20	4
<b>7220</b>	<b>FOOD SERVICES AND DRINKING PLACES</b>		
	7221 Full-Service Restaurants	35	4
	7222 Limited-Service Eating Places	35	4
	7223 Special Food Services	35	4
	7224 Drinking Places(Alcoholic Beverages)	35	4
<b>OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)</b>			
<b>8110</b>	<b>REPAIR AND MAINTENANCE</b>		
	8111 Automotive Repair and Maintenance	17	4
	8112 Electronic & Precision Equipment R&M	3	4
	8113 Commercial Equipment(Exc auto & Elec)R&M	3	4
	8114 Personal & Household Goods R&M	3	4
<b>8120</b>	<b>PERSONAL AND LAUNDRY SERVICES</b>		
	8121 Personal Care Services	2	3
	8122 Death Care Services	2	3
	8123 Dry-Cleaning and Laundry Services	21	3
	8124 Tanning Salons	3	4
	8129 Other Personal Service	2	3

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