

## NAICS Code Sort

## Exhibit B

<b>SIC CODE</b>	<b>SIC Description</b>	<b>NAICS CODE</b>	<b>NAICS Description</b>
116	Soybeans	111110	Soybean Farming
119	Cash Grains, Nec	111120	Oilseed (except Soybean) Farming
119	Cash Grains, Nec	111130	Dry Pea and Bean Farming
111	wheat	111140	Wheat Farming
115	Corn	111150	Corn Farming
112	Rice	111160	Rice Farming
119	Cash Grains, Nec	111191	Oilseed and Grain Combination Farming
139	Field Crops, Except Cash Grain	111199	All Other Grain Farming
134	Irish Potatoes	111211	Potato Farming
139	Field Crops, Except Cash Grain	111219	Other Vegetable (except Potato) and Melon Farming
161	Vegetables and Melons	111219	Other Vegetable (except Potato) and Melon Farming
174	Citrus Fruits	111310	Orange Groves
174	Citrus Fruits	111320	Citrus (except Orange) Groves
175	Deciduous Tree Fruits	111331	Apple Orchards
172	Grapes	111332	Grape Vineyards
171	Berry Crops	111333	Strawberry Farming
171	Berry Crops	111334	Berry (except Strawberry) Farming
173	Tree Nuts	111335	Tree Nut Farming
179	Fruits and Tree Nuts, Nec	111336	Fruit and Tree Nut Combination Farming
175	Deciduous Tree Fruits	111339	Other Noncitrus Fruit Farming
182	Food Crops Grown Under Cover	111411	Mushroom Production
182	Food Crops Grown Under Cover	111419	Other Food Crops Grown Under Cover
181	Ornamental Nursery Products	111421	Nursery and Tree Production
181	Ornamental Nursery Products	111422	Floriculture Production
132	Tobacco	111910	Tobacco Farming
131	Cotton	111920	Cotton Farming
133	Sugarcane and Sugar Beets	111930	Sugarcane Farming
139	Field Crops, Except Cash Grain	111940	Hay Farming
133	Sugarcane and Sugar Beets	111991	Sugar Beet Farming
139	Field Crops, Except Cash Grain	111992	Peanut Farming
139	Field Crops, Except Cash Grain	111998	All Other Miscellaneous Crop Farming
2099	Food Preparations, Nec	111998	All Other Miscellaneous Crop Farming
831	Forest Products	111998	All Other Miscellaneous Crop Farming
191	General Farms, Primarily Crop	111998	All Other Miscellaneous Crop Farming
241	Dairy Farms	112111	Beef Cattle Ranching and Farming
211	Beef Cattle Feedlots	112112	Cattle Feedlots
241	Dairy Farms	112120	Dairy Cattle and Milk Production
213	Hogs	112210	Hog and Pig Farming
252	Chicken Eggs	112310	Chicken Egg Production
251	Broiler, Fryer, and Roaster Chickens	112320	Broilers and Other Meat Type Chicken Production
253	Turkeys and Turkey Eggs	112330	Turkey Production
254	Poultry Hatcheries	112340	Poultry Hatcheries
259	Poultry and Eggs, Nec	112390	Other Poultry Production
214	Sheep and Goats	112410	Sheep Farming
219	General Livestock, Nec	112420	Goat Farming
921	Fish Hatcheries and Preserves	112511	Finfish Farming and Fish Hatcheries

NAICS Code Sort

<b>SIC CODE</b>	<b>SIC Description</b>	<b>NAICS CODE</b>	<b>NAICS Description</b>
273	Animal Aquaculture	112512	Shellfish Farming
273	Animal Aquaculture	112519	Other Aquaculture
279	Animal Specialties, Nec	112910	Apiculture
272	Horses and Other Equines	112920	Horses and Other Equine Production
271	Fur-bearing Animals and Rabbits	112930	Fur-Bearing Animal and Rabbit Production
291	General Farms, Primarily animals	112990	All Other Animal Production
811	Timber Tracts	113110	Timber Tract Operations
2411	Logging	113310	Logging
912	Finfish	114111	Finfish Fishing
913	Shellfish	114112	Shellfish Fishing
919	Miscellaneous Marine Products	114119	Other Marine Fishing
971	Hunting, Trapping, Game Propagation	114210	Hunting and Trapping
724	Cotton Ginning	115111	Cotton Ginning
721	Crop Planting and Protection	115112	Soil Preparation, Planting, and Cultivating
711	Soil Preparation Services	115112	Soil Preparation, Planting, and Cultivating
722	Crop Harvesting	115113	Crop Harvesting, Primarily by Machine
723	Crop Preparation Services For Market	115114	Postharvest Crop Activities (except Cotton Ginning)
761	Farm Labor Contractors	115115	Farm Labor Contractors and Crew Leaders
762	Farm Management Services	115116	Farm Management Services
751	Livestock Services, Except Veterinary	115210	Support Activities for Animal Production
851	Forestry Services	115310	Support Activities for Forestry
1422	Agricultural limestone, ground	212312	Crushed and Broken Limestone Mining and Quarrying
1479	Chemical and Fertilizer Mining	212393	Other Chemical and Fertilizer Mineral Mining
1781	Water Well Drilling	237110	Water and Sewer Line and Related Structures Construction
2047	Dog and Cat Food	311111	Dog and Cat Food Manufacturing
723	Crop Preparation Services For Market	311119	Other Animal Food Manufacturing
2048	Prepared Feeds, Nec	311119	Other Animal Food Manufacturing
2034	Dehydrated Fruits, Vegetables, Soups	311211	Flour Milling
2041	Flour and Other Grain Mill Products	311211	Flour Milling
2044	Rice Milling	311212	Rice Milling
2083	Malt	311213	Malt Manufacturing
2046	Wet Corn Milling	311221	Wet Corn Milling
2074	Cottonseed Oil Mills	311224	Soybean and Other Oilseed Processing
2079	Edible Fats and Oils	311224	Soybean and Other Oilseed Processing
2075	Soybean Oil Mills	311224	Soybean and Other Oilseed Processing
2076	Vegetable Oil Mills, Nec	311225	Fats and Oils Refining and Blending
2046	Wet Corn Milling	311225	Fats and Oils Refining and Blending
2043	Cereal Breakfast Foods	311230	Breakfast Cereal Manufacturing
2063	Beet Sugar	311313	Beet Sugar Manufacturing
2062	Cane Sugar Refining	311314	Cane Sugar Manufacturing
2061	Raw Cane Sugar	311314	Cane Sugar Manufacturing
2067	Chewing Gum	311340	Nonchocolate Confectionery Manufacturing
2066	Chocolate and Cocoa Products	311351	Chocolate and Confectionery Manufacturing from Cacao Beans
2064	Candy and Other Confectionery Products	311352	Confectionery Manufacturing from Purchased Chocolate
5441	Candy, Nut, and Confectionery Stores	311352	Confectionery Manufacturing from Purchased Chocolate
2037	Frozen Fruits and Vegetables	311411	Frozen Fruit, Juice, and Vegetable Manufacturing

NAICS Code Sort

<b>SIC CODE</b>	<b>SIC Description</b>	<b>NAICS CODE</b>	<b>NAICS Description</b>
2038	Frozen Specialties, Nec	311412	Frozen Specialty Food Manufacturing
2033	Canned Fruits and Specialties	311421	Fruit and Vegetable Canning
2035	Pickles, Sauces, and Salad Dressings	311421	Fruit and Vegetable Canning
2032	Canned Specialties	311422	Specialty Canning
2034	Dehydrated Fruits, Vegetables, Soups	311423	Dried and Dehydrated Food Manufacturing
2023	Dry, Condensed, Evaporated Products	311511	Fluid Milk Manufacturing
2021	Creamery Butter	311512	Creamery Butter Manufacturing
2022	Cheese; Natural and Processed	311513	Cheese Manufacturing
2026	Fluid Milk	311514	Dry, Condensed, and Evaporated Dairy Product Manufacturing
2024	Ice Cream and Frozen Desserts	311520	Ice Cream and Frozen Dessert Manufacturing
2011	Meat Packing Plants	311611	Animal (except Poultry) Slaughtering
5147	Meats and Meat Products	311612	Meat Processed from Carcasses
2077	Animal and Marine Fats and Oils	311613	Rendering and Meat Byproduct Processing
2091	Canned and Cured Fish and Seafoods	311710	Seafood Product Preparation and Packaging
2092	Fresh or Frozen Packaged Fish	311710	Seafood Product Preparation and Packaging
5461	Retail Bakeries	311811	Retail Bakeries
2051	Bread, Cake, and Related Products	311812	Commercial Bakeries
2053	Frozen Bakery Products, Except Bread	311813	Frozen Cakes, Pies, and Other Pastries Manufacturing
2052	Cookies and Crackers	311821	Cookie and Cracker Manufacturing
2098	Macaroni and Spaghetti	311824	Dry Pasta, Dough, Flour Mixes Manufacturing from Purchased Flour
2045	Prepared Flour Mixes and Doughs	311824	Dry Pasta, Dough, Flour Mixes Manufacturing from Purchased Flour
2068	Salted and Roasted Nuts and Seeds	311911	Roasted Nuts and Peanut Butter Manufacturing
2052	Cookies and Crackers	311919	Other Snack Food Manufacturing
2096	Potato Chips and Similar Snacks	311919	Other Snack Food Manufacturing
2095	Roasted Coffee	311920	Coffee and Tea Manufacturing
2087	Flavoring Extracts and Syrups, Nec	311930	Flavoring Syrup and Concentrate Manufacturing
2035	Pickles, Sauces, and Salad Dressings	311941	Mayonnaise, Dressing, and Other Prepared Sauce Manufacturing
2899	Chemical Preparations, Nec	311942	Spice and Extract Manufacturing
2082	Malt Beverages	311942	Spice and Extract Manufacturing
2086	Bottled and Canned Soft Drinks	312111	Soft Drink Manufacturing
2085	Distilled and Blended Liquors	312130	Wineries
2131	Chewing and Smoking Tobacco	312230	Tobacco Manufacturing
2111	Cigarettes	312230	Tobacco Manufacturing
2121	Cigars	312230	Tobacco Manufacturing
2141	Tobacco Stemming and Redrying	312230	Tobacco Manufacturing
2282	Throwing and Winding Mills	313110	Fiber, Yarn, and Thread Mills
2281	Yarn Spinning Mills	313110	Fiber, Yarn, and Thread Mills
2211	Broadwoven Fabric Mills, Cotton	313210	Broadwoven Fabric Mills
2231	Broadwoven Fabric Mills, Wool	313210	Broadwoven Fabric Mills
2297	Nonwoven Fabrics	313230	Nonwoven Fabric Mills
2262	Finishing Plants, Manmade	313310	Textile and Fabric Finishing Mills
2298	Cordage and Twine	314994	Rope, Cordage, Twine, Tire Cord, and Tire Fabric Mills
2386	Leather and Sheep-lined Clothing	314999	All Other Miscellaneous Textile Product Mills
3151	Leather Gloves and Mittens	314999	All Other Miscellaneous Textile Product Mills
2371	Fur Goods	315280	Other Cut and Sew Apparel Manufacturing
2399	Fabricated Textile Products, Nec	315990	Apparel Accessories and Other Apparel Manufacturing

NAICS Code Sort

<b>SIC CODE</b>	<b>SIC Description</b>	<b>NAICS CODE</b>	<b>NAICS Description</b>
3111	Leather Tanning and Finishing	316110	Leather and Hide Tanning and Finishing
3199	Leather Goods, Nec	316998	All Other Leather Good and Allied Product Manufacturing
2421	Sawmills and Planing Mills, General	321113	Sawmills
2491	Wood Preserving	321114	Wood Preservation
2499	Wood Products, Nec	321912	Cut Stock, Resawing Lumber, and Planing
2429	Special Product Sawmills, Nec	321918	Other Millwork (including Flooring)
2448	Wood Pallets and Skids	321920	Wood Container and Pallet Manufacturing
2452	Prefabricated Wood Buildings	321992	Prefabricated Wood Building Manufacturing
2449	Wood Containers, Nec	321999	All Other Miscellaneous Wood Product Manufacturing
2869	Industrial Organic Chemicals, Nec	325180	Other Basic Inorganic Chemical Manufacturing
2869	Industrial Organic Chemicals, Nec	325193	Ethyl Alcohol Manufacturing
2865	Cyclic Crudes and Intermediates	325194	Cyclic Crude, Intermediate, Gum and Wood Chemical Manufacturing
2861	Gum and Wood Chemicals	325194	Cyclic Crude, Intermediate, Gum and Wood Chemical Manufacturing
2823	Cellulosic Manmade Fibers	325220	Artificial and Synthetic Fibers and Filaments Manufacturing
2824	Organic Fibers, Noncellulosic	325220	Artificial and Synthetic Fibers and Filaments Manufacturing
2873	Nitrogenous Fertilizers	325311	Nitrogenous Fertilizer Manufacturing
2874	Phosphatic Fertilizers	325312	Phosphatic Fertilizer Manufacturing
2875	Fertilizers, Mixing Only	325314	Fertilizer (Mixing Only) Manufacturing
2879	Agricultural Chemicals, Nec	325320	Pesticide and Other Agricultural Chemical Manufacturing
2833	Medicinals and Botanicals	325411	Medicinal and Botanical Manufacturing
3274	Lime	327410	Lime Manufacturing
3275	Gypsum Products	327420	Gypsum Product Manufacturing
3423	Hand and Edge Tools, Nec	332216	Saw Blade and Handtool Manufacturing
3425	Saw Blades and Handsaws	332216	Saw Blade and Handtool Manufacturing
3411	Metal Cans	332431	Metal Can Manufacturing
3523	Farm Machinery and Equipment	333111	Farm Machinery and Equipment Manufacturing
3524	Lawn and Garden Equipment	333112	LawnGarden TractorHome Lawn Garden Equipment Manufacturing
3556	Food Products Machinery	333241	Food Product Machinery Manufacturing
3552	Textile Machinery	333249	Other Industrial Machinery Manufacturing
5031	Lumber, Plywood, and Millwork	423310	Lumber, Plywood, Millwork, and Wood Panel Merchant Wholesalers
5083	Farm and Garden Machinery	423820	Farm and Garden Machinery and Equipment Merchant Wholesalers
5141	Groceries, General Line	424410	General Line Grocery Merchant Wholesalers
5142	Packaged Frozen Goods	424420	Packaged Frozen Food Merchant Wholesalers
5143	Dairy Products, Except Dried or Canned	424430	Dairy Product (except Dried or Canned) Merchant Wholesalers
5144	Poultry and Poultry Products	424440	Poultry and Poultry Product Merchant Wholesalers
5145	Confectionery	424450	Confectionery Merchant Wholesalers
5146	Fish and Seafoods	424460	Fish and Seafood Merchant Wholesalers
5147	Meats and Meat Products	424470	Meat and Meat Product Merchant Wholesalers
5148	Fresh Fruits and Vegetables	424480	Fresh Fruit and Vegetable Merchant Wholesalers
5149	Groceries and Related Products, Nec	424490	Other Grocery and Related Products Merchant Wholesalers
5153	Grain and Field Beans	424510	Grain and Field Bean Merchant Wholesalers
5154	Livestock	424520	Livestock Merchant Wholesalers
5159	Farm-product Raw Materials, Nec	424590	Other Farm Product Raw Material Merchant Wholesalers
5181	Beer and Ale	424810	Beer and Ale Merchant Wholesalers
5182	Wine and Distilled Beverages	424820	Wine and Distilled Alcoholic Beverage Merchant Wholesalers
5191	Farm Supplies	424910	Farm Supplies Merchant Wholesalers

NAICS Code Sort

<b>SIC CODE</b>	<b>SIC Description</b>	<b>NAICS CODE</b>	<b>NAICS Description</b>
5193	Flowers and Florists Supplies	424930	Flower, Nursery Stock, Florists' Supplies Merchant Wholesalers
5194	Tobacco and Tobacco Products	424940	Tobacco and Tobacco Product Merchant Wholesalers
5261	Retail Nurseries and Garden Stores	444220	Nursery, Garden Center, and Farm Supply Stores
5141	Groceries, General Line	445110	Supermarkets and Other Grocery (except Convenience) Stores
5411	Grocery Stores	445110	Supermarkets and Other Grocery (except Convenience) Stores
5421	Meat and Fish Markets	445210	Meat Markets
5147	Meats and Meat Products	445210	Meat Markets
5146	Fish and Seafoods	445220	Fish and Seafood Markets
5148	Fresh Fruits and Vegetables	445230	Fruit and Vegetable Markets
5431	Fruit and Vegetable Markets	445230	Fruit and Vegetable Markets
5461	Retail Bakeries	445291	Baked Goods Stores
5451	Dairy Products Stores	445299	All Other Specialty Food Stores
5181	Beer and Ale	445310	Beer, Wine, and Liquor Stores
5921	Liquor Stores	445310	Beer, Wine, and Liquor Stores
5499	Miscellaneous Food Stores	446191	Food (Health) Supplement Stores
5948	Luggage and Leather Goods Stores	448320	Luggage and Leather Goods Stores
5992	Florists	453110	Florists
5194	Tobacco and Tobacco Products	453991	Tobacco Stores
5993	Tobacco Stores and Stands	453991	Tobacco Stores
6159	Miscellaneous Business Credit	522220	Sales Financing
6211	Security Brokers and Dealers	523110	Investment Banking and Securities Dealing
6211	Security Brokers and Dealers	523120	Securities Brokerage
6221	Commodity Contracts Brokers, Dealers	523130	Commodity Contracts Dealing
6221	Commodity Contracts Brokers, Dealers	523140	Commodity Contracts Brokerage
6231	Security and Commodity Exchanges	523210	Securities and Commodity Exchanges
6289	Security and Commodity Service	523991	Trust, Fiduciary, and Custody Activities
6331	Fire, Marine, and Casualty Insurance	524126	Direct Property and Casualty Insurance Carriers
6411	Insurance Agents, Brokers, and Service	524210	Insurance Agencies and Brokerages
781	Landscape Counseling and Planning	541320	Landscape Architectural Services
781	Landscape Counseling and Planning	541690	Other Scientific and Technical Consulting Services
741	Veterinary Services For Livestock	541940	Veterinary Services
742	Veterinary Services, Specialties	541940	Veterinary Services
782	Lawn and Garden Services	561730	Landscaping Services
783	Ornamental Shrub and Tree Services	561730	Landscaping Services
7948	Racing, Including Track Operation	711212	Racetracks
8422	Botanical and Zoological Gardens	712130	Zoos and Botanical Gardens
8422	Botanical and Zoological Gardens	712190	Nature Parks and Other Similar Institutions
5812	Eating Places	722310	Food Service Contractors
5812	Eating Places	722320	Caterers
5812	Eating Places	722511	Full-Service Restaurants
5812	Eating Places	722513	Limited-Service Restaurants
5812	Eating Places	722514	Cafeterias, Grill Buffets, and Buffets
752	Animal Specialty Services	812910	Pet Care (except Veterinary) Services
8611	Business Associations	813910	Business Associations
9512	Land, Mineral, and Wildlife Conservation	924120	Administration of Conservation Programs