

Q2 2024 REPORT

Accounts Receivable Industry Report

A Quarterly Report for
Benchmarking A/R Performance

The Q2 2024 report shows that 18 of 210 industry segments report 10% or more of their aging dollars are 91+ days past due. These results are lower than Q1 2024, when 23 industry segments reported more than 10% of their aging dollars were severely delinquent (91+ days late).

Dun & Bradstreet relies on participants in its Global Trade Exchange Program, the world's largest commercial trade data network, to report their trade payment information and help strengthen its reporting of trade credit experiences. This insight, also included in the scores and ratings, allows companies to make more informed trade credit decisions, can help reduce DSO, and can help limit bad debt exposure. The Global Trade Exchange Program is part of the Dun & Bradstreet Data Cloud, the world's most comprehensive business data and analytical insights to power today's most crucial business needs. For more information, visit dnb.com/tradeexchange.

This report lists 210 industries by SIC code, along with the percentage of Dun & Bradstreet reporting companies that are current on payments, then slow to 30 days late, slow to 60 days late, slow to 90 days late, and then severely delinquent at 91+ days late.

METHODOLOGY

Dun & Bradstreet's aging A/R data is supplied by participants in the Global Trade Exchange Program, its commercial trade data network, and aggregated by the industry of the Global Trade Exchange Program participants. Participants report their trade payment information to help strengthen reporting of trade credit experiences.





Agriculture

Companies in this industry sector grow crops, raise or fatten animals for animal products, and grow and harvest timber. Crop producers grow grain, oilseeds, tobacco, dry beans, potatoes, vegetables and melons, and fruits and nuts, while floriculture companies grow and sell nursery stock such as plants, shrubs, sod, trees, and seeds.

SIC CODE	INDUSTRY OF TRADE EXCHANGE PROGRAM PARTICIPANT	% PAYING CURRENT	UP TO 30 DAYS LATE	30 – 60 DAYS LATE	60 – 90 DAYS LATE	91+ DAYS LATE
01	Agricultural production - crops	91.1%	2.6%	2.9%	1.3%	2.1%
07	Agricultural services	90.3%	6.7%	1.1%	0.2%	1.6%
5191	Whol farm supplies	80.8%	11.9%	2.5%	1.6%	3.2%



Business and Professional Services

Companies in the business services sector provide support services to businesses, such as office administration, hiring and placing of personnel, security services, travel arrangement, cleaning, and waste disposal. Professional services firms provide accounting, advertising and marketing, architectural, consulting, engineering, IT, legal, and scientific research services. This sector also includes companies that repair machinery, equipment, and other products, as well as rental companies that rent and lease physical assets, including cars and trucks, consumer goods, and commercial and industrial machinery and equipment.

SIC CODE	INDUSTRY OF TRADE EXCHANGE PROGRAM PARTICIPANT	% PAYING CURRENT	UP TO 30 DAYS LATE	30 – 60 DAYS LATE	60 – 90 DAYS LATE	91+ DAYS LATE
1542	Nonresidential construction	57.7%	24.0%	16.4%	1.5%	0.5%
1711	Plumbing/heating/air cond contractor	78.4%	12.8%	5.2%	1.7%	1.9%
1731	Electrical contractor	80.8%	11.8%	4.6%	1.2%	1.6%
4724	Travel agency	85.4%	11.8%	1.4%	0.6%	0.8%
4725	Tour operator	88.1%	10.9%	0.4%	0.6%	0.1%
73	Business services	81.3%	8.5%	3.5%	2.7%	4.1%
7353	Heavy construction equipment rental	52.6%	22.1%	9.1%	4.2%	12.0%
7359	Equipment rental/leasing	62.5%	6.1%	10.7%	10.1%	10.6%
7361	Employment agency	69.1%	18.4%	5.5%	2.2%	4.8%
7363	Help supply services	65.9%	16.9%	9.4%	4.3%	3.5%
7389	Business services, not elsewhere classified	90.8%	0.4%	0.2%	2.3%	6.3%
76	Miscellaneous repair services	54.3%	15.6%	8.1%	4.3%	17.8%
7699	Repair services	59.8%	13.2%	5.4%	2.7%	18.9%



Chemicals

Companies in this industry manufacture industrial and specialty chemicals, as well as plastics. Industrial chemicals include gases like oxygen and nitrogen, dyes and pigments, chlorine and caustic soda, sulfuric and nitric acids, and thousands of organic chemicals. Wholesalers distribute plastics materials and a variety of other chemical products. Chemical companies sell their products to a large variety of customers in the industrial, agricultural, construction, textile, health care, and consumer products sectors. Specialty chemicals are generally more profitable than commodity chemicals, prompting many companies to develop specialty products.

SIC CODE	INDUSTRY OF TRADE EXCHANGE PROGRAM PARTICIPANT	% PAYING CURRENT	UP TO 30 DAYS LATE	30 – 60 DAYS LATE	60 – 90 DAYS LATE	91+ DAYS LATE
28	Chemicals and allied products	88.7%	7.5%	1.6%	0.8%	1.4%
2816	Mfg inorganic pigments	94.6%	3.7%	0.2%	0.5%	1.1%
2819	Mfg industrial inorganic chemicals	83.8%	11.9%	2.4%	1.0%	0.9%
2821	Mfg plastic materials/resins	93.2%	5.8%	0.6%	0.1%	0.2%
2822	Mfg synthetic rubber	88.9%	10.3%	0.5%	0.0%	0.3%
2834	Mfg pharmaceutical preparations	81.0%	11.8%	3.1%	1.8%	2.3%
2844	Mfg toilet preparations	91.7%	4.9%	1.1%	0.6%	1.8%
2851	Mfg paints/allied products	92.0%	5.3%	1.1%	0.6%	1.1%
2869	Mfg industrial organic chemicals	80.6%	12.8%	4.6%	0.9%	1.1%
2899	Mfg chemical preparations	92.8%	3.4%	0.8%	0.6%	2.4%
5169	Whol chemicals/products	89.9%	6.6%	1.5%	1.3%	0.7%



Construction

Companies in this industry erect residential and nonresidential buildings, including industrial plants and commercial and institutional facilities on a contractual basis. Dealers engage in rental and retail sales of new building materials, equipment, and supplies.

SIC CODE	INDUSTRY OF TRADE EXCHANGE PROGRAM PARTICIPANT	% PAYING CURRENT	UP TO 30 DAYS LATE	30 – 60 DAYS LATE	60 – 90 DAYS LATE	91+ DAYS LATE
15	Construction - general contractors and operative builders	58.2%	23.7%	16.1%	1.5%	0.5%
17	Construction - special trade contractors	76.8%	16.7%	3.9%	1.3%	1.4%
5032	Whol brick/stone material	67.3%	25.4%	4.7%	2.2%	0.4%
5033	Whol roofing/siding/insulation	77.3%	11.1%	2.8%	1.2%	7.6%



Consumer Goods

The consumer goods industry sector includes apparel manufacturers (products made from purchased fabric and from fabric they produce themselves). Durable goods include items that have a long lifespan, while nondurable goods are meant to be consumed right away. Wholesalers sell to retailers, other distributors, and industrial and commercial customers.

SIC CODE	INDUSTRY OF TRADE EXCHANGE PROGRAM PARTICIPANT	% PAYING CURRENT	UP TO 30 DAYS LATE	30 – 60 DAYS LATE	60 – 90 DAYS LATE	91+ DAYS LATE
22	Textile mill products	87.3%	8.2%	1.9%	0.8%	1.8%
2221	Manmade broadwoven fabric mill	78.3%	14.8%	3.5%	1.3%	2.1%
2273	Mfg carpets/rugs	90.3%	7.6%	1.7%	0.2%	0.3%
23	Apparel, finished products from fabrics and similar materials	78.1%	13.7%	2.6%	1.8%	3.8%
2325	Mfg mens/boys trousers	69.4%	18.3%	3.3%	1.4%	7.6%
25	Furniture and fixtures	81.7%	9.3%	3.1%	1.6%	4.3%
2511	Mfg wood household furniture	80.0%	16.2%	2.6%	0.3%	1.0%
2512	Mfg upholstered household furniture	87.7%	8.7%	1.5%	1.0%	1.2%
2521	Mfg wood office furniture	83.5%	13.1%	2.1%	0.5%	0.8%
2522	Mfg office furniture - nonwood	79.9%	8.0%	3.8%	2.4%	6.0%
31	Leather and leather products	84.5%	8.1%	2.2%	1.2%	4.1%
5021	Whol furniture	70.5%	11.2%	6.4%	3.3%	8.6%
5023	Whol home furnishings	82.7%	12.0%	3.0%	1.1%	1.3%
5122	Whol drugs/sundries	87.4%	5.6%	1.6%	1.6%	3.8%
5136	Whol mens/boys clothing	71.6%	15.4%	1.2%	1.0%	10.9%



Energy and Utilities

Oil companies develop and operate fields to extract crude oil and natural gas, drill oil and gas wells, and support oil and gas field operations for others on a contract or fee basis. Oil refineries process crude oil to produce fuel and other products. Electric utilities generate, transmit, and distribute electric power, while natural gas utilities operate natural gas distribution systems that serve customer locations, broker the sale of gas to distributors, and buy natural gas and directly distribute it to customers.

SIC CODE	INDUSTRY OF TRADE EXCHANGE PROGRAM PARTICIPANT	% PAYING CURRENT	UP TO 30 DAYS LATE	30 – 60 DAYS LATE	60 – 90 DAYS LATE	91+ DAYS LATE
13	Oil and gas extraction	46.8%	25.4%	10.7%	4.6%	12.5%
29	Petroleum refining and related industries	96.2%	1.8%	0.8%	0.8%	0.4%
2911	Petroleum refiner	95.9%	2.0%	0.8%	0.9%	0.4%
49	Electric, gas, and sanitary services	92.5%	5.3%	0.9%	0.7%	0.7%
4911	Electric services	93.7%	4.7%	0.8%	0.3%	0.6%

ENERGY AND UTILITIES CONTINUED

SIC CODE	INDUSTRY OF TRADE EXCHANGE PROGRAM PARTICIPANT	% PAYING CURRENT	UP TO 30 DAYS LATE	30 – 60 DAYS LATE	60 – 90 DAYS LATE	91+ DAYS LATE
5171	Petroleum bulk station	46.0%	49.0%	3.7%	0.9%	0.4%
5172	Whol petroleum products	76.8%	7.7%	6.4%	3.9%	5.3%



Food

Companies in this industry manufacture, process, or distribute a variety of foods, including meat, seafood, dairy products, fruits and vegetables, milled grains and oilseeds, baked goods, and candy. Cash flow for many food products is seasonal, often higher in the second half of the year.

SIC CODE	INDUSTRY OF TRADE EXCHANGE PROGRAM PARTICIPANT	% PAYING CURRENT	UP TO 30 DAYS LATE	30 – 60 DAYS LATE	60 – 90 DAYS LATE	91+ DAYS LATE
20	Food and kindred products	85.2%	11.0%	1.9%	0.6%	1.3%
2026	Mfg fluid milk	79.5%	16.8%	3.0%	0.4%	0.3%
2033	Mfg canned fruits/vegetables	90.1%	8.3%	0.6%	0.3%	0.7%
2053	Mfg frozen bakery products	74.3%	17.3%	6.0%	1.4%	1.0%
2066	Mfg chocolate/cocoa products	85.9%	11.7%	1.2%	0.8%	0.4%
2099	Mfg food preparations	87.3%	6.9%	1.7%	0.7%	3.4%
5141	Whol general groceries	81.5%	7.8%	0.9%	0.6%	9.2%
5142	Whol packaged frozen goods	72.4%	9.7%	1.7%	1.0%	15.3%
5149	Whol groceries	88.0%	5.9%	1.4%	0.8%	4.0%
5153	Whol grain/field beans	89.8%	8.4%	0.8%	0.2%	0.9%



Machinery

Companies in this industry manufacture various kinds of machinery used in agriculture, mining, construction, or manufacturing. Major products are farm and construction machinery, metalworking and other manufacturing machinery, HVAC and commercial refrigeration equipment, and general-use machinery such as engines and pumps.

SIC CODE	INDUSTRY OF TRADE EXCHANGE PROGRAM PARTICIPANT	% PAYING CURRENT	UP TO 30 DAYS LATE	30 – 60 DAYS LATE	60 – 90 DAYS LATE	91+ DAYS LATE
35	Industrial and commercial machinery and computer equipment	82.3%	9.4%	3.0%	1.6%	3.7%
3531	Mfg construction machinery	81.7%	12.6%	3.0%	2.6%	0.2%
3535	Mfg conveyors/equipment	68.2%	14.0%	6.4%	3.5%	7.9%
3561	Mfg pumps/pumping equipment	84.1%	9.2%	2.2%	1.0%	3.4%
3589	Mfg service industry machinery	75.9%	13.8%	6.3%	2.8%	1.2%



Manufacturing

Companies in this industry manufacture a wide variety of consumer and industrial goods; major product groups include food and beverages, chemicals, machinery, and transportation equipment. Most manufacturers sell to other manufacturers or to wholesalers. Manufacturers often have large inventories, both of raw materials and finished goods; production is most efficient when it's uninterrupted.

SIC CODE	INDUSTRY OF TRADE EXCHANGE PROGRAM PARTICIPANT	% PAYING CURRENT	UP TO 30 DAYS LATE	30 – 60 DAYS LATE	60 – 90 DAYS LATE	91+ DAYS LATE
2542	Mfg partitions/fixtures - nonwood	88.9%	7.6%	1.6%	0.7%	1.2%
30	Rubber and miscellaneous plastic products	82.0%	14.3%	1.6%	0.8%	1.4%
3011	Mfg tires/inner tubes	78.1%	19.3%	1.3%	0.3%	1.1%
3053	Mfg gaskets/packing/sealing devices	43.6%	31.7%	14.0%	7.6%	3.0%
3061	Mfg mechanical rubber goods	86.0%	9.5%	2.3%	0.7%	1.5%
3069	Mfg fabricated rubber products	83.0%	11.3%	2.5%	1.8%	1.4%
3081	Mfg unsupported plastic film/sheet	79.2%	13.5%	3.2%	1.5%	2.6%
3086	Mfg plastic foam products	87.9%	6.8%	1.5%	0.7%	3.1%
3089	Mfg plastic products	87.5%	7.8%	1.7%	1.8%	1.4%
32	Stone, clay, glass, and concrete products	85.6%	8.5%	2.2%	0.4%	3.3%
3231	Mfg products - purchased glass	73.7%	19.7%	4.6%	1.1%	1.0%
3429	Mfg hardware	91.1%	3.3%	0.6%	4.9%	0.0%
3433	Mfg heating equipment - nonelectric	84.8%	10.5%	2.2%	1.0%	1.6%
3491	Mfg industrial valves	86.7%	8.7%	1.8%	0.9%	1.9%
3494	Mfg valves/pipe fittings	90.2%	8.1%	1.0%	0.3%	0.4%
3496	Mfg misc fabricated wire products	52.8%	11.7%	3.7%	2.4%	29.4%
3541	Mfg machine tools - cutting	81.0%	13.3%	3.3%	1.4%	1.0%
3568	Mfg power transmission equipment	83.1%	14.4%	2.4%	0.1%	0.0%
3571	Mfg electronic computers	91.6%	4.7%	1.4%	0.7%	1.6%
3585	Mfg refrigeration/heating equipment	81.8%	11.7%	4.1%	0.8%	1.6%
3593	Mfg fluid power cylinders	76.8%	18.1%	2.9%	0.8%	1.4%
38	Measuring, photographic, medical, and optical goods, and clocks	76.4%	9.3%	3.9%	2.0%	8.4%
3822	Mfg environmental controls	67.1%	12.4%	6.3%	3.8%	10.4%
3823	Mfg process control instruments	79.6%	13.3%	3.3%	1.5%	2.3%
3829	Mfg measuring/controlling devices	70.4%	19.1%	4.7%	3.5%	2.4%
3841	Mfg surgical/medical instruments	74.8%	7.8%	4.2%	2.3%	10.9%
3842	Mfg surgical appliances/supplies	84.3%	8.1%	3.0%	1.1%	3.5%
39	Miscellaneous manufacturing industries	69.5%	22.8%	5.3%	1.5%	0.9%
3993	Mfg signs/advertising specialties	49.5%	32.4%	14.9%	1.2%	2.0%



Metals and Mining

Metal companies engage in smelting and refining of ferrous and nonferrous metals and include iron and steel mills, rolled steel shape manufacturers, aluminum producers, and copper foundries. Fabricated metal producers transform purchased metals into intermediate or end-use products by forging, stamping, bending, forming, welding, machining, and assembly. Mining companies develop mine sites; mine and quarry coal, metal ores, and nonmetallic minerals; and prepare extracted materials.

SIC CODE	INDUSTRY OF TRADE EXCHANGE PROGRAM PARTICIPANT	% PAYING CURRENT	UP TO 30 DAYS LATE	30 – 60 DAYS LATE	60 – 90 DAYS LATE	91+ DAYS LATE
14	Mining and quarrying of nonmetallic minerals, except fuels	65.0%	25.6%	5.3%	1.3%	2.9%
1422	Crushed/broken limestone	68.4%	23.3%	4.9%	0.8%	2.6%
1442	Construction sand/gravel	58.4%	29.7%	7.1%	1.6%	3.2%
33	Primary metal industries	88.2%	9.5%	1.1%	0.6%	0.6%
3312	Blast furnace - steel works	90.0%	7.7%	1.3%	1.0%	0.0%
3354	Mfg aluminum extruded products	87.4%	11.4%	1.0%	0.2%	0.0%
3357	Nonferrous wiredrawing/insulating	87.8%	6.4%	1.1%	0.2%	4.4%
34	Fabricated metal products	86.2%	7.2%	1.7%	1.9%	3.1%
3441	Structural metal fabrication	81.2%	10.2%	4.4%	1.7%	2.4%
3442	Mfg metal doors/sash/trim	84.7%	10.2%	2.0%	0.7%	2.4%
3443	Mfg fabricated plate work	90.6%	5.4%	1.4%	1.2%	1.5%
3444	Mfg sheet metalwork	76.4%	7.4%	1.6%	0.8%	13.9%
3448	Mfg prefabricated metal buildings	78.7%	17.6%	3.4%	0.3%	0.0%
3469	Mfg metal stampings	77.1%	14.7%	3.1%	3.2%	1.9%
3479	Coating/engraving service	81.3%	11.8%	2.5%	0.6%	3.8%
5051	Metals service center	72.7%	13.2%	8.5%	2.7%	2.9%



Retail

Companies in the retail sector sell a wide range of products to consumers and businesses, from food and apparel to hardware, household goods, and office supplies. Nonstore retailers sell merchandise on websites, online auctions, mail-order catalogs, toll-free telephone numbers, television shows, or other business channels. Many retailers have highly seasonal sales, and cash flow can be uneven.

SIC CODE	INDUSTRY OF TRADE EXCHANGE PROGRAM PARTICIPANT	% PAYING CURRENT	UP TO 30 DAYS LATE	30 – 60 DAYS LATE	60 – 90 DAYS LATE	91+ DAYS LATE
52	Building materials, hardware, garden supplies, and mobile homes	87.4%	10.5%	1.7%	0.2%	0.1%

RETAIL CONTINUED

SIC CODE	INDUSTRY OF TRADE EXCHANGE PROGRAM PARTICIPANT	% PAYING CURRENT	UP TO 30 DAYS LATE	30 – 60 DAYS LATE	60 – 90 DAYS LATE	91+ DAYS LATE
5211	Ret lumber/building materials	85.6%	12.2%	1.9%	0.3%	0.1%
55	Automotive dealers and gasoline service stations	67.1%	5.8%	15.5%	4.9%	6.7%
5511	Ret new/used automobiles	93.3%	4.2%	0.9%	0.6%	0.9%
5531	Ret auto/home supplies	54.9%	3.0%	24.2%	7.6%	10.3%
5541	Gasoline service station	88.2%	10.7%	0.5%	0.2%	0.5%
56	Apparel and accessory stores	82.7%	13.9%	1.7%	0.4%	1.3%
57	Home furniture, furnishings, and equipment stores	63.8%	13.8%	5.5%	3.4%	13.6%
5712	Ret furniture	65.8%	20.9%	6.9%	2.0%	4.5%
5734	Ret computers/software	63.7%	13.2%	5.3%	3.5%	14.3%
59	Miscellaneous retail	80.6%	12.6%	2.9%	1.4%	2.5%
5961	Ret mail-order house	80.0%	14.2%	3.2%	1.5%	1.1%
5999	Ret misc merchandise	92.0%	6.7%	0.4%	0.4%	0.5%



Technology and Electronics

Companies in this industry manufacture electrical equipment, appliances, and electrical components. This industry sector also includes companies that provide IT services such as software support, computer systems design, and data processing facilities management. IT services companies typically have highly variable cash flow that is dependent on timely receivables management, investment opportunities, large outsourcing contracts, and effective capital management.

SIC CODE	INDUSTRY OF TRADE EXCHANGE PROGRAM PARTICIPANT	% PAYING CURRENT	UP TO 30 DAYS LATE	30 – 60 DAYS LATE	60 – 90 DAYS LATE	91+ DAYS LATE
36	Electronic and other electrical equipment and components	89.8%	7.2%	1.3%	0.6%	1.1%
3612	Mfg transformers	71.4%	11.3%	6.3%	3.6%	7.4%
3621	Mfg motors/generators	88.9%	9.3%	0.9%	0.6%	0.4%
3625	Mfg relays/industrial controls	90.5%	7.0%	1.7%	0.4%	0.3%
3646	Mfg commercial lighting fixtures	90.8%	6.4%	1.0%	0.4%	1.4%
3648	Mfg lighting equipment	81.5%	13.7%	3.5%	1.1%	0.1%
3651	Mfg home audio/video equipment	92.5%	2.9%	1.9%	0.3%	2.5%
3663	Mfg radio/tv communication equipment	89.6%	9.2%	1.0%	0.2%	0.0%
3669	Mfg communications equipment	98.1%	1.6%	0.3%	0.0%	0.0%
3672	Mfg printed circuit boards	98.1%	0.9%	0.3%	0.4%	0.4%
3674	Mfg semiconductors/related devices	92.8%	6.5%	0.5%	0.2%	0.1%
3677	Mfg electronic coils/transformers	61.7%	25.8%	9.4%	1.5%	1.6%
3679	Mfg electronic components	87.9%	9.7%	2.0%	0.4%	0.0%
48	Communications	60.8%	20.0%	6.5%	5.3%	7.5%

TECHNOLOGY AND ELECTRONICS CONTINUED

SIC CODE	INDUSTRY OF TRADE EXCHANGE PROGRAM PARTICIPANT	% PAYING CURRENT	UP TO 30 DAYS LATE	30 – 60 DAYS LATE	60 – 90 DAYS LATE	91+ DAYS LATE
4813	Telephone communications	55.9%	21.7%	7.5%	4.2%	10.8%
5063	Whol electrical equipment	73.1%	13.9%	4.8%	2.1%	6.1%
5064	Whol appliances/tv/radio	93.2%	6.5%	0.1%	0.0%	0.2%
5065	Whol electronic parts/equipment	84.6%	9.5%	3.0%	0.9%	2.0%
7371	Custom computer programming	79.6%	10.7%	3.2%	2.1%	4.4%
7372	Prepackaged software services	86.4%	7.7%	2.1%	1.3%	2.5%
7373	Computer systems design	77.5%	15.7%	1.9%	2.7%	2.3%
7374	Data processing/preparation	84.4%	8.6%	2.1%	3.7%	1.2%
7379	Computer related services	91.6%	3.9%	1.0%	0.3%	3.2%



Transportation

Companies in this industry provide air, rail, truck, and waterborne transportation; transit and ground passenger, pipeline, postal, courier, and messenger transportation services; and warehousing and storage services. Wholesalers distribute parts and equipment that support the transportation industry. Cash flow for much of the transportation and warehousing sector fluctuates seasonally.

SIC CODE	INDUSTRY OF TRADE EXCHANGE PROGRAM PARTICIPANT	% PAYING CURRENT	UP TO 30 DAYS LATE	30 – 60 DAYS LATE	60 – 90 DAYS LATE	91+ DAYS LATE
37	Transportation equipment	80.7%	10.1%	2.7%	1.8%	4.8%
3711	Mfg motor vehicle/car bodies	79.1%	13.6%	3.2%	0.8%	3.4%
3714	Mfg motor vehicle parts/accessories	84.9%	6.0%	2.2%	1.8%	5.2%
3715	Mfg truck trailers	61.8%	22.4%	5.9%	3.6%	6.3%
40	Railroad transportation	70.5%	14.7%	4.0%	8.7%	2.2%
4011	Railroad line - haul operator	70.5%	14.7%	4.0%	8.7%	2.2%
42	Motor freight transportation	73.6%	11.0%	3.7%	3.1%	8.6%
4212	Local trucking operator	61.4%	24.7%	6.1%	1.6%	6.3%
4213	Trucking operator - non-local	73.4%	10.4%	3.6%	3.2%	9.4%
44	Water transportation	76.2%	13.4%	3.7%	3.5%	3.3%
45	Transportation by air	94.3%	3.8%	0.6%	0.6%	0.6%
4512	Scheduled air transportation	95.0%	3.3%	0.5%	0.3%	0.9%
47	Transportation services	77.9%	14.3%	3.6%	1.7%	2.5%
4731	Freight transportation arrangement	77.8%	14.4%	3.6%	1.7%	2.5%
4789	Transportation services	79.0%	12.3%	3.9%	2.0%	2.8%
75	Automotive repair, services, and parking	60.8%	25.7%	4.5%	4.3%	4.7%
5012	Whol autos/motor vehicles	87.4%	7.6%	3.0%	0.8%	1.2%

TRANSPORTATION CONTINUED

SIC CODE	INDUSTRY OF TRADE EXCHANGE PROGRAM PARTICIPANT	% PAYING CURRENT	UP TO 30 DAYS LATE	30 – 60 DAYS LATE	60 – 90 DAYS LATE	91+ DAYS LATE
5013	Whol auto parts/supplies	94.3%	3.1%	1.2%	0.9%	0.6%
5088	Whol transportation equipment	76.1%	10.8%	7.0%	3.6%	2.5%
7513	Truck rental/leasing	61.8%	26.1%	4.2%	4.4%	3.4%
7514	Passenger car rental	49.5%	22.4%	6.9%	3.6%	17.7%



Wholesale

Companies in this sector distribute nondurable or durable goods, typically specializing by product category.

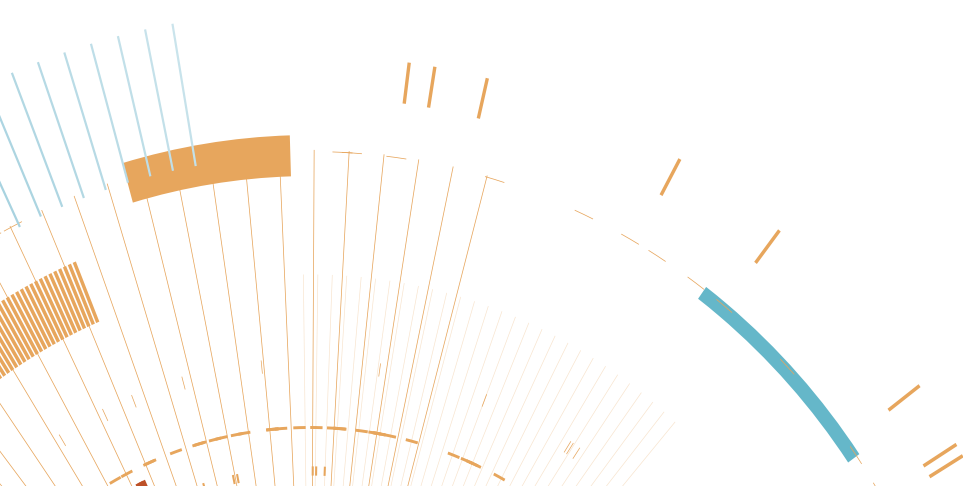
SIC CODE	INDUSTRY OF TRADE EXCHANGE PROGRAM PARTICIPANT	% PAYING CURRENT	UP TO 30 DAYS LATE	30 – 60 DAYS LATE	60 – 90 DAYS LATE	91+ DAYS LATE
50	Wholesale trade - durable goods	76.5%	13.4%	4.7%	2.1%	3.4%
5039	Whol construction materials	86.4%	12.5%	1.0%	0.1%	0.0%
5044	Whol office equipment	72.4%	14.1%	6.1%	2.4%	4.9%
5045	Whol computers/peripherals	79.5%	13.1%	4.3%	1.6%	1.4%
5046	Whol commercial equipment	68.4%	22.8%	4.0%	2.3%	2.5%
5047	Whol medical/hospital equipment	74.7%	14.8%	4.2%	1.6%	4.8%
5048	Whol ophthalmic goods	81.1%	10.9%	3.7%	1.6%	2.7%
5049	Whol professional equipment	29.8%	29.5%	26.6%	5.8%	8.3%
5072	Whol hardware	84.2%	11.3%	2.4%	0.9%	1.3%
5074	Whol plumbing equipment/supplies	62.8%	22.7%	8.6%	5.5%	0.4%
5075	Whol heat/air cond equipment/supplies	76.2%	15.3%	4.2%	4.1%	0.3%
5082	Whol construction/mining equipment	57.1%	22.6%	9.1%	4.4%	6.9%
5084	Whol industrial equipment	59.1%	18.7%	8.0%	3.7%	10.5%
5085	Whol industrial supplies	77.8%	12.9%	4.8%	3.0%	1.5%
5087	Whol service establishment equipment	62.3%	19.5%	8.6%	6.5%	3.3%
5091	Whol sporting/recreational goods	94.6%	4.3%	0.8%	0.2%	0.1%
5099	Whol durable goods	78.1%	8.7%	1.9%	3.8%	7.5%
51	Wholesale trade - nondurable goods	83.0%	8.0%	3.5%	1.6%	3.9%
5162	Whol plastic materials/shapes	92.0%	5.8%	1.1%	0.4%	0.8%
5199	Whol nondurable goods	81.8%	10.8%	3.1%	3.5%	0.8%



Wood and Paper

Wood companies manufacture or distribute dimensional lumber; veneers, plywood, engineered wood members, or reconstituted wood products; and wood windows and doors. Paper companies make or distribute paper and converted paper products, including paperboard, corrugated and paperboard containers, coated papers, and paper bags.

SIC CODE	INDUSTRY OF TRADE EXCHANGE PROGRAM PARTICIPANT	% PAYING CURRENT	UP TO 30 DAYS LATE	30 - 60 DAYS LATE	60 - 90 DAYS LATE	91+ DAYS LATE
24	Lumber and wood products, except furniture	86.9%	9.3%	1.9%	1.0%	1.0%
2421	Sawmill/planing mill	89.0%	9.2%	0.9%	0.4%	0.6%
2434	Mfg wood kitchen cabinets	83.2%	12.0%	2.5%	1.9%	0.4%
2436	Mfg softwood veneer/plywood	92.7%	7.3%	0.0%	0.0%	0.0%
2448	Mfg wood pallets/skids	83.0%	12.3%	3.5%	0.9%	0.3%
2499	Mfg wood products	38.3%	6.6%	29.5%	16.1%	9.5%
26	Paper and allied products	92.8%	5.1%	0.6%	0.2%	1.2%
2621	Paper mill	95.0%	4.0%	0.7%	0.1%	0.3%
2653	Mfg corrugated/solid fiber boxes	94.5%	4.5%	0.6%	0.2%	0.2%
2671	Mfg packaging paper/film	87.6%	8.4%	1.4%	0.5%	2.1%
27	Printing, publishing, and allied industries	83.4%	9.9%	3.4%	1.4%	2.0%
2711	Newspapers - publishing/printing	56.0%	22.9%	10.1%	3.8%	7.1%
2731	Books - publishing/printing	92.5%	4.6%	1.2%	0.7%	0.9%
2741	Misc publishing	66.7%	12.7%	5.2%	3.3%	12.0%
2752	Lithographic commercial printing	94.4%	4.7%	0.4%	0.0%	0.4%
2759	Commercial printing	66.6%	18.5%	5.5%	2.1%	7.3%
5031	Whol lumber/plywood/millwork	78.5%	14.9%	3.6%	1.2%	1.8%
5111	Whol printing/writing paper	77.9%	19.0%	2.3%	0.5%	0.3%
5112	Whol stationery/office supplies	81.1%	14.2%	2.5%	0.7%	1.5%
5113	Whol industrial/service paper	64.4%	10.0%	17.3%	6.1%	2.2%



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