

Q1 2024 REPORT

Accounts Receivable Industry Report

A Quarterly Report for
Benchmarking A/R Performance



The Q1 2024 report shows that 23 of 207 industry segments report 10% or more of their aging dollars are 91+ days past due. These results are slightly higher than Q1 2023 when 21 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 207 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	93.7%	2.2%	1.3%	0.7%	2.1%
07	Agricultural services	86.4%	6.9%	2.0%	1.1%	3.7%
5191	Whol farm supplies	80.0%	11.1%	2.6%	1.7%	4.6%



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	60.2%	28.2%	6.6%	2.6%	2.5%
1711	Plumbing/heating/air cond contractor	75.9%	13.8%	5.8%	2.2%	2.4%
1731	Electrical contractor	80.6%	10.8%	4.3%	1.7%	2.7%
4724	Travel agency	80.4%	9.7%	5.2%	3.5%	1.1%
4725	Tour operator	85.6%	13.4%	0.6%	0.0%	0.4%
73	Business services	77.0%	9.1%	4.7%	3.6%	5.6%
7353	Heavy construction equipment rental	50.6%	21.2%	10.2%	5.5%	12.4%
7359	Equipment rental/leasing	71.5%	4.7%	7.6%	7.6%	8.6%
7361	Employment agency	66.4%	19.9%	5.6%	2.5%	5.7%
7363	Help supply services	65.2%	16.9%	9.6%	4.7%	3.6%
7389	Business services	90.2%	0.5%	0.2%	2.1%	7.0%
76	Miscellaneous repair services	52.9%	15.1%	7.2%	5.2%	19.6%
7699	Repair services	56.4%	13.2%	5.5%	3.7%	21.2%



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.

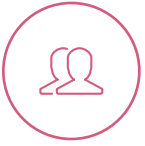
SIC CODE	INDUSTRY OF TRADE EXCHANGE PROGRAM PARTICIPANT	% PAYING CURRENT	UP TO 30 DAYS LATE	30 – 60 DAYS LATE	60 – 90 DAYS LATE	91+ DAYS LATE
28	Chemicals and allied products	89.5%	6.9%	1.5%	0.9%	1.3%
2816	Mfg inorganic pigments	95.5%	2.5%	0.9%	0.2%	0.9%
2819	Mfg industrial inorganic chemicals	82.7%	12.0%	2.6%	1.6%	1.1%
2821	Mfg plastic materials/resins	95.6%	3.6%	0.6%	0.2%	0.1%
2822	Mfg synthetic rubber	90.9%	7.3%	0.9%	0.3%	0.6%
2834	Mfg pharmaceutical preparations	78.4%	14.1%	2.1%	3.1%	2.3%
2844	Mfg toilet preparations	88.4%	7.3%	1.6%	0.7%	2.0%
2851	Mfg paints/allied products	93.5%	3.5%	0.8%	1.1%	1.1%
2869	Mfg industrial organic chemicals	81.7%	12.9%	3.5%	1.0%	1.0%
2899	Mfg chemical preparations	91.9%	3.9%	1.6%	0.9%	1.7%
5169	Whol chemicals/products	89.9%	6.7%	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	60.5%	27.8%	6.5%	2.6%	2.6%
17	Construction - special trade contractors	75.7%	16.6%	4.2%	1.6%	2.0%
5032	Whol brick/stone material	68.1%	23.0%	7.2%	1.7%	0.1%
5033	Whol roofing/siding/insulation	71.5%	12.8%	4.5%	2.6%	8.6%



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	87.8%	7.8%	2.3%	0.7%	1.4%
2221	Manmade broadwoven fabric mill	80.6%	11.8%	3.4%	1.7%	2.5%
2273	Mfg carpets/rugs	90.6%	6.9%	1.7%	0.3%	0.5%
23	Apparel, finished products from fabrics and similar materials	76.4%	15.2%	2.1%	2.1%	4.2%
2325	Mfg mens/boys trousers	69.7%	18.2%	2.5%	1.6%	8.1%
25	Furniture and fixtures	79.8%	10.6%	3.0%	1.8%	4.7%
2511	Mfg wood household furniture	80.0%	17.3%	1.6%	0.5%	0.6%
2512	Mfg upholstered household furniture	89.3%	7.9%	1.2%	0.9%	0.7%
2521	Mfg wood office furniture	81.8%	11.3%	2.2%	1.9%	2.8%
2522	Mfg office furniture - nonwood	76.9%	8.5%	3.9%	3.2%	7.6%
31	Leather and leather products	88.6%	6.6%	2.3%	1.1%	1.4%
5021	Whol furniture	65.3%	13.9%	7.0%	3.2%	10.6%
5023	Whol home furnishings	84.1%	10.8%	2.5%	0.8%	1.8%
5122	Whol drugs/sundries	85.1%	6.8%	1.9%	2.1%	4.1%
5136	Whol mens/boys clothing	71.1%	15.2%	2.5%	0.6%	10.7%



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	47.2%	26.2%	7.8%	3.2%	15.6%
29	Petroleum refining and related industries	96.8%	1.5%	0.3%	0.3%	1.1%
2911	Petroleum refiner	97.1%	1.1%	0.4%	0.4%	1.1%
49	Electric, gas, and sanitary services	92.0%	5.8%	1.0%	0.5%	0.7%
4911	Electric services	93.5%	4.9%	0.8%	0.2%	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	45.3%	47.3%	4.5%	2.0%	0.9%
5172	Whol petroleum products	77.1%	8.1%	6.1%	3.5%	5.1%



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	86.1%	10.1%	1.8%	0.6%	1.4%
2026	Mfg fluid milk	86.7%	11.0%	1.9%	0.2%	0.2%
2033	Mfg canned fruits/vegetables	92.0%	6.4%	0.5%	0.3%	0.8%
2053	Mfg frozen bakery products	74.7%	17.6%	5.3%	1.2%	1.4%
2066	Mfg chocolate/cocoa products	85.9%	11.7%	0.9%	0.9%	0.6%
2099	Mfg food preparations	87.2%	6.6%	2.1%	0.8%	3.4%
5141	Whol general groceries	78.6%	9.2%	1.1%	0.8%	10.4%
5142	Whol packaged frozen goods	69.6%	10.8%	1.7%	1.2%	16.8%
5149	Whol groceries	87.1%	6.3%	1.5%	0.8%	4.3%



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	79.6%	10.6%	3.5%	2.1%	4.2%
3531	Mfg construction machinery	80.6%	15.3%	3.6%	0.4%	0.2%
3535	Mfg conveyors/equipment	66.7%	17.2%	7.4%	5.0%	3.7%
3561	Mfg pumps/pumping equipment	85.1%	7.7%	2.3%	1.0%	3.9%
3589	Mfg service industry machinery	73.1%	14.8%	7.4%	4.3%	0.4%



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	84.9%	9.7%	3.3%	0.9%	1.2%
30	Rubber and miscellaneous plastic products	81.6%	14.2%	1.6%	1.0%	1.7%
3011	Mfg tires/inner tubes	78.9%	17.8%	1.5%	0.6%	1.3%
3053	Mfg gaskets/packing/sealing devices	44.8%	28.8%	16.6%	7.6%	2.2%
3061	Mfg mechanical rubber goods	88.2%	8.6%	1.5%	0.7%	1.0%
3069	Mfg fabricated rubber products	71.1%	9.7%	2.7%	1.0%	15.4%
3081	Mfg unsupported plastic film/sheet	80.7%	12.0%	2.9%	1.3%	3.1%
3086	Mfg plastic foam products	84.8%	9.2%	1.5%	0.8%	3.6%
3089	Mfg plastic products	86.7%	7.7%	1.6%	2.4%	1.7%
32	Stone, clay, glass, and concrete products	86.3%	7.9%	1.9%	0.5%	3.5%
3231	Mfg products - purchased glass	73.0%	20.0%	4.3%	0.7%	2.0%
3429	Mfg hardware	86.2%	4.7%	1.1%	8.0%	0.0%
3433	Mfg heating equipment - nonelectric	83.4%	11.5%	3.1%	0.8%	1.1%
3491	Mfg industrial valves	86.0%	9.5%	2.2%	0.8%	1.5%
3494	Mfg valves/pipe fittings	90.1%	6.2%	1.1%	0.5%	2.2%
3496	Mfg misc fabricated wire products	63.2%	9.1%	3.7%	9.7%	14.3%
3541	Mfg machine tools - cutting	82.9%	12.0%	2.6%	1.5%	1.1%
3568	Mfg power transmission equipment	87.2%	3.8%	3.3%	4.3%	1.5%
3571	Mfg electronic computers	88.2%	7.0%	1.5%	1.0%	2.3%
3585	Mfg refrigeration/heating equipment	78.7%	12.6%	4.7%	1.7%	2.3%
3593	Mfg fluid power cylinders	79.2%	13.4%	2.3%	4.9%	0.2%
38	Measuring, photographic, medical, & optical goods, & clocks	75.8%	9.9%	3.6%	2.1%	8.6%
3822	Mfg environmental controls	65.4%	12.9%	6.6%	3.7%	11.3%
3823	Mfg process control instruments	79.8%	12.5%	3.3%	2.5%	1.9%
3829	Mfg measuring/controlling devices	73.2%	15.5%	4.2%	3.3%	3.8%
3841	Mfg surgical/medical instruments	70.0%	9.1%	4.0%	2.5%	14.4%
3842	Mfg surgical appliances/supplies	82.4%	9.0%	2.9%	1.5%	4.2%
39	Miscellaneous manufacturing industries	71.8%	14.3%	7.4%	1.1%	5.4%



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	62.6%	25.0%	5.5%	2.1%	4.8%
1422	Crushed/broken limestone	67.2%	21.9%	5.8%	2.0%	3.1%
1442	Construction sand/gravel	53.3%	29.6%	8.7%	2.7%	5.6%
33	Primary metal industries	86.6%	9.3%	1.5%	1.1%	1.5%
3312	Blast furnace - steel works	89.9%	7.3%	1.9%	0.8%	0.1%
3354	Mfg aluminum extruded products	88.9%	10.2%	0.8%	0.1%	0.0%
3357	Nonferrous wiredrawing/ insulating	87.4%	6.3%	0.8%	0.4%	5.1%
34	Fabricated metal products	84.4%	7.5%	1.9%	2.7%	3.5%
3441	Structural metal fabrication	83.8%	10.5%	3.4%	0.8%	1.6%
3442	Mfg metal doors/sash/trim	81.0%	11.2%	3.0%	1.5%	3.3%
3443	Mfg fabricated plate work	84.8%	10.7%	1.2%	1.6%	1.7%
3444	Mfg sheet metalwork	77.6%	6.6%	1.7%	0.4%	13.6%
3448	Mfg prefabricated metal buildings	79.1%	14.0%	3.9%	1.6%	1.4%
3469	Mfg metal stampings	71.1%	14.6%	6.4%	4.2%	3.8%
3479	Coating/engraving service	77.2%	12.9%	2.4%	1.6%	6.0%
5051	Metals service center	73.7%	12.3%	8.6%	2.7%	2.7%



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	82.8%	13.4%	2.8%	0.7%	0.2%
5211	Ret lumber/building materials	79.7%	15.8%	3.4%	0.9%	0.3%

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
55	Automotive dealers and gasoline service stations	68.0%	5.3%	15.5%	4.1%	7.1%
5511	Ret new/used automobiles	94.2%	3.8%	1.2%	0.4%	0.5%
5531	Ret auto/home supplies	55.3%	3.0%	24.0%	6.6%	11.2%
5541	Gasoline service station	88.5%	9.1%	1.7%	0.2%	0.5%
56	Apparel and accessory stores	82.4%	14.4%	1.3%	0.6%	1.2%
57	Home furniture, furnishings, and equipment stores	60.8%	12.4%	5.8%	2.9%	18.2%
5712	Ret furniture	55.7%	20.6%	6.8%	3.4%	13.5%
5734	Ret computers/software	61.2%	11.7%	5.7%	2.8%	18.6%
59	Miscellaneous retail	80.6%	13.4%	3.2%	1.5%	1.4%
5961	Ret mail-order house	79.1%	14.4%	3.7%	1.7%	1.1%
5999	Ret misc merchandise	91.9%	7.3%	0.4%	0.1%	0.3%



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	90.0%	7.1%	1.3%	0.6%	1.1%
3612	Mfg transformers	70.4%	10.7%	6.8%	3.2%	8.9%
3613	Mfg switchgear/switchboards	89.3%	8.9%	1.1%	0.4%	0.4%
3621	Mfg motors/generators	90.1%	7.2%	0.9%	0.7%	1.0%
3625	Mfg relays/industrial controls	88.2%	7.8%	1.5%	1.2%	1.3%
3646	Mfg commercial lighting fixtures	90.7%	6.0%	0.8%	0.4%	2.1%
3648	Mfg lighting equipment	78.1%	15.0%	4.5%	2.4%	0.1%
3651	Mfg home audio/video equipment	89.5%	3.5%	3.4%	0.5%	3.2%
3663	Mfg radio/tv communication equipment	86.0%	12.2%	0.0%	0.1%	1.7%
3672	Mfg printed circuit boards	98.2%	0.9%	0.3%	0.3%	0.3%
3674	Mfg semiconductors/related devices	92.9%	5.5%	1.1%	0.3%	0.3%
3679	Mfg electronic components	80.1%	16.2%	3.2%	0.5%	0.0%
48	Communications	58.9%	21.2%	7.0%	5.7%	7.1%
4813	Telephone communications	53.2%	23.3%	8.1%	4.9%	10.5%
5063	Whol electrical equipment	72.9%	13.3%	4.7%	2.3%	6.8%

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
5064	Whol appliances/tv/radio	93.1%	6.5%	0.1%	0.0%	0.2%
5065	Whol electronic parts/equipment	84.4%	10.0%	2.8%	1.2%	1.6%
7371	Custom computer programming	75.0%	14.2%	4.2%	2.7%	3.9%
7372	Prepackaged software services	81.1%	7.9%	3.0%	2.0%	6.0%
7373	Computer systems design	82.0%	10.9%	2.6%	1.5%	3.1%
7374	Data processing/preparation	85.4%	6.1%	2.8%	3.9%	1.9%
7379	Computer related services	89.4%	5.7%	0.7%	0.6%	3.7%



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	82.4%	8.6%	2.6%	1.8%	4.6%
3711	Mfg motor vehicle/car bodies	76.1%	14.1%	4.5%	2.1%	3.2%
3714	Mfg motor vehicle parts/accessories	83.7%	7.8%	2.2%	1.7%	4.7%
3715	Mfg truck trailers	62.2%	19.2%	6.6%	3.9%	8.1%
40	Railroad transportation	70.6%	14.3%	3.5%	9.5%	2.1%
4011	Railroad line - haul operator	70.6%	14.3%	3.5%	9.5%	2.1%
42	Motor freight transportation	71.0%	11.2%	4.1%	3.5%	10.3%
4212	Local trucking operator	55.2%	29.3%	7.6%	2.2%	5.8%
4213	Trucking operator - non-local	70.7%	10.6%	4.0%	3.5%	11.2%
44	Water transportation	76.0%	13.2%	2.4%	3.8%	4.6%
45	Transportation by air	94.8%	2.9%	0.7%	1.0%	0.6%
4512	Scheduled air transportation	94.2%	2.3%	0.9%	1.3%	1.4%
47	Transportation services	77.6%	14.8%	3.5%	1.7%	2.4%
4731	Freight transportation arrangement	77.6%	14.9%	3.5%	1.7%	2.4%
4789	Transportation services	76.8%	13.1%	4.1%	2.6%	3.4%
75	Automotive repair, services, and parking	61.6%	24.3%	4.2%	4.7%	5.2%
5012	Whol autos/motor vehicles	81.2%	13.6%	2.4%	1.0%	1.8%
5013	Whol auto parts/supplies	93.7%	3.8%	1.2%	1.2%	0.2%
5088	Whol transportation equipment	74.2%	13.4%	7.6%	2.9%	1.9%

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
7513	Truck rental/leasing	62.2%	25.0%	4.0%	4.7%	4.1%
7514	Passenger car rental	53.8%	16.7%	6.5%	4.4%	18.6%



Wholesale

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

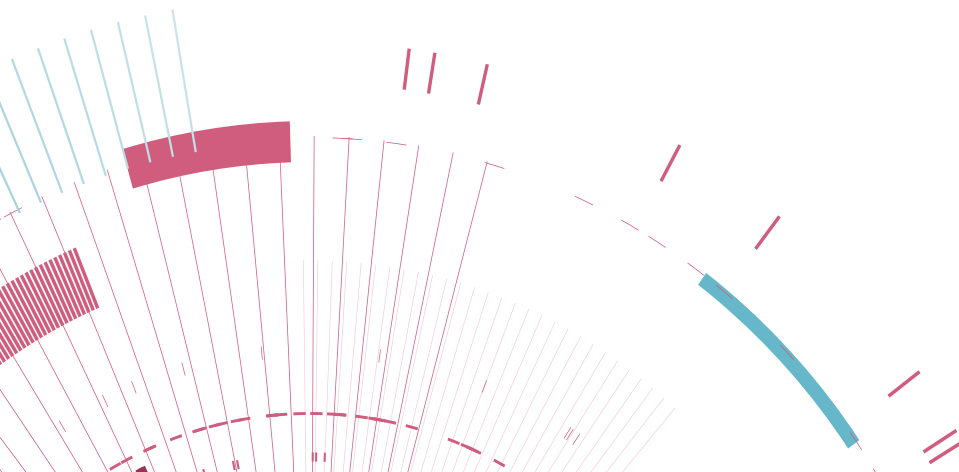
SIC CODE	INDUSTRY OF TRADE EXCHANGE PROGRAM PARTICIPANT	% PAYING CURRENT	UP TO 30 DAYS LATE	30 – 60 DAYS LATE	60 – 90 DAYS LATE	91+ DAYS LATE
50	Wholesale trade - durable goods	76.3%	13.1%	4.7%	2.4%	3.5%
5039	Whol construction materials	87.4%	11.2%	1.3%	0.2%	0.0%
5044	Whol office equipment	73.0%	13.3%	6.0%	2.9%	4.8%
5045	Whol computers/peripherals	79.4%	13.2%	4.0%	1.9%	1.4%
5046	Whol commercial equipment	68.1%	22.7%	4.0%	2.0%	3.1%
5047	Whol medical/hospital equipment	73.4%	15.9%	3.9%	1.8%	5.0%
5048	Whol ophthalmic goods	75.9%	14.6%	2.7%	1.4%	5.5%
5049	Whol professional equipment	30.7%	27.5%	26.5%	6.1%	9.2%
5072	Whol hardware	84.7%	10.3%	2.5%	1.1%	1.5%
5074	Whol plumbing equipment/supplies	62.4%	22.1%	8.9%	6.2%	0.5%
5075	Whol heat/air cond equipment/supplies	72.9%	16.2%	4.7%	5.8%	0.4%
5082	Whol construction/mining equipment	54.7%	24.3%	8.1%	4.8%	8.1%
5084	Whol industrial equipment	58.6%	18.0%	7.9%	4.1%	11.5%
5085	Whol industrial supplies	77.9%	12.9%	4.2%	3.4%	1.6%
5087	Whol service establishment equipment	57.5%	17.3%	9.9%	9.7%	5.6%
5091	Whol sporting/recreational goods	96.0%	2.7%	0.4%	0.6%	0.3%
5094	Whol jewelry/precious stones	70.0%	23.1%	1.7%	0.2%	5.0%
5099	Whol durable goods	85.5%	8.6%	2.8%	1.6%	1.7%
51	Wholesale trade - nondurable goods	82.1%	8.4%	3.6%	1.7%	4.2%
5162	Whol plastic materials/shapes	92.7%	5.0%	1.1%	0.5%	0.8%
5199	Whol nondurable goods	87.0%	7.1%	3.2%	2.0%	0.6%



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	87.2%	8.4%	2.2%	1.2%	1.1%
2421	Sawmill/planing mill	90.1%	7.9%	0.9%	0.4%	0.7%
2434	Mfg wood kitchen cabinets	84.4%	10.0%	2.9%	2.3%	0.5%
2448	Mfg wood pallets/skids	83.0%	13.1%	2.0%	0.8%	1.1%
2499	Mfg wood products	35.8%	6.4%	32.8%	16.4%	8.5%
26	Paper and allied products	91.0%	5.4%	1.0%	0.4%	2.3%
2621	Paper mill	94.6%	4.3%	0.8%	0.1%	0.3%
2653	Mfg corrugated/solid fiber boxes	94.9%	4.0%	0.6%	0.2%	0.3%
2671	Mfg packaging paper/film	85.5%	7.4%	1.9%	1.3%	4.0%
27	Printing, publishing, and allied industries	83.1%	9.6%	3.4%	1.9%	2.0%
2711	Newspapers-publishing/printing	52.7%	21.5%	12.0%	6.4%	7.4%
2731	Books-publishing/printing	92.6%	4.5%	1.4%	0.9%	0.7%
2741	Misc publishing	65.5%	13.0%	5.3%	3.8%	12.6%
2752	Lithographic commercial printing	94.3%	5.0%	0.1%	0.0%	0.5%
2759	Commercial printing	65.9%	18.0%	6.3%	2.8%	7.0%
5031	Whol lumber/plywood/millwork	79.3%	13.0%	3.7%	1.6%	2.4%
5111	Whol printing/writing paper	76.9%	18.4%	3.8%	0.6%	0.3%
5112	Whol stationery/office supplies	82.5%	12.2%	2.2%	0.9%	2.1%
5113	Whol industrial/service paper	63.8%	9.5%	18.0%	6.0%	2.7%



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