Forms 5500, 5500-SF, and 5500-EZ Codes for Principal Business Activity	This list of principal business codes is designed to classify activity in which it is engaged.		I activity codes are based on the North American fication System.
Code	Code	Code	Code
Agriculture, Forestry, Fishing	Specialty Trade Contractors	Printing and Related Support	Computer and Electronic Product
and Hunting	238100 Foundation, Structure, &	Activities	Manufacturing
Crop Production	Building Exterior Contractors	323100 Printing & Related Support	334110 Computer & Peripheral
111100 Oilseed & Grain Farming	(including framing carpentry,	Activities	Equipment Mfg
111210 Vegetable & Melon Farming	masonry, glass, roofing, &	Petroleum and Coal Products	334200 Communications Equipment
(including potatoes & yams)	siding)	Manufacturing	Mfg
111300 Fruit & Tree Nut Farming	238210 Electrical Contractors	324110 Petroleum Refineries	334310 Audio & Video Equipment Mfg
111400 Greenhouse, Nursery, &	238220 Plumbing, Heating, &	(including integrated)	334410 Semiconductor & Other
Floriculture Production	Air-Conditioning Contractors	324120 Asphalt Paving, Roofing, &	Electronic Component Mfg
111900 Other Crop Farming	238290 Other Building Equipment	Saturated Materials Mfg	334500 Navigational, Measuring,
(including tobacco, cotton,	Contractors	324190 Other Petroleum & Coal	Electromedical, & Control
sugarcane, hay, peanut,	238300 Building Finishing	Products Mfg	Instruments Mfg
sugar beet, & all other crop	Contractors (including	Chemical Manufacturing	334610 Manufacturing & Reproducing
farming)	drywall, insulation, painting,	325100 Basic Chemical Mfg 325200 Resin, Synthetic Rubber, &	Magnetic & Optical Media
Animal Production	wallcovering, flooring, tile, & finish carpentry)	325200 Resin, Synthetic Rubber, & Artificial & Synthetic Fibers &	Electrical Equipment, Appliance, and Component Manufacturing
112111 Beef Cattle Ranching & Farming	238900 Other Specialty Trade	Filaments Mfg	335100 Electric Lighting Equipment
112112 Cattle Feedlots	Contractors (including site	325300 Pesticide, Fertilizer, & Other	Mfg
112120 Dairy Cattle & Milk	preparation)	Agricultural Chemical Mfg	335200 Major Household Appliance Mfg
Production	Manufacturing	325410 Pharmaceutical & Medicine Mfg	335310 Electrical Equipment Mfg
112210 Hog & Pig Farming	Food Manufacturing	325500 Paint, Coating, & Adhesive Mfg	335900 Other Electrical Equipment &
112300 Poultry & Egg Production	311110 Animal Food Mfg	325600 Soap, Cleaning Compound, &	Component Mfg
112400 Sheep & Goat Farming	311200 Grain & Oilseed Milling	Toilet Preparation Mfg	Transportation Equipment
112510 Aquaculture (including	311300 Sugar & Confectionary	325900 Other Chemical Product &	Manufacturing
shellfish & finfish farms &	Product Mfg	Preparation Mfg	336100 Motor Vehicle Mfg
hatcheries)	311400 Fruit & Vegetable Preserving	Plastics and Rubber Products	336210 Motor Vehicle Body & Trailer
112900 Other Animal Production	& Specialty Food Mfg	Manufacturing	Mfg
Forestry and Logging	311500 Dairy Product Mfg	326100 Plastics Product Mfg	336300 Motor Vehicle Parts Mfg
113110 Timber Tract Operations	311610 Animal Slaughtering and	326200 Rubber Product Mfg	336410 Aerospace Product & Parts
113210 Forest Nurseries & Gathering	Processing	Nonmetallic Mineral Product	Mfg
of Forest Products	311710 Seafood Product Preparation	Manufacturing	336510 Railroad Rolling Stock Mfg
113310 Logging	& Packaging	327100 Clay Product & Refractory Mfg	336610 Ship & Boat Building
Fishing, Hunting and Trapping	311800 Bakeries, Tortilla & Dry Pasta	327210 Glass & Glass Product Mfg	336990 Other Transportation
114110 Fishing	Mfg	327300 Cement & Concrete Product Mfg	Equipment Mfg
114210 Hunting & Trapping	311900 Other Food Mfg (including	327400 Lime & Gypsum Product Mfg	Furniture and Related Product
Support Activities for Agriculture	coffee, tea, flavorings &	327900 Other Nonmetallic Mineral	Manufacturing
and Forestry	seasonings)	Product Mfg	337000 Furniture & Related Product
115110 Support Activities for Crop	Beverage and Tobacco Product	Primary Metal Manufacturing	Manufacturing
Production (including cotton	Manufacturing	331110 Iron & Steel Mills & Ferroalloy	Miscellaneous Manufacturing
ginning, soil preparation,	312110 Soft Drink & Ice Mfg	Mfg	339110 Medical Equipment &
planting, & cultivating)	312120 Breweries	331200 Steel Product Mfg from	Supplies Mfg
115210 Support Activities for Animal	312130 Wineries	Purchased Steel	339900 Other Miscellaneous Mfg
Production	312140 Distilleries	331310 Alumina & Aluminum	Wholesale Trade
115310 Support Activities for	312200 Tobacco Manufacturing	Production & Processing	Merchant Wholesalers, Durable
Forestry	Textile Mills and Textile Product	331400 Nonferrous Metal (except	Goods
Mining	Mills	Aluminum) Production &	423100 Motor Vehicle, & Motor
211120 Crude Petroleum Extraction	313000 Textile Mills	Processing	Vehicle Parts & Supplies
211130 Natural Gas Extraction	314000 Textile Product Mills	331500 Foundries	423200 Furniture & Home Furnishings
212110 Coal Mining	Apparel Manufacturing	Fabricated Metal Product	423300 Lumber & Other Construction
212200 Metal Ore Mining	315100 Apparel Knitting Mills	Manufacturing	Materials
212310 Stone Mining & Quarrying	315210 Cut & Sew Apparel	332110 Forging & Stamping	423400 Professional & Commercial
212320 Sand, Gravel, Clay, &	Contractors	332210 Cutlery & Handtool Mfg	Equipment & Supplies
Ceramic & Refractory	315220 Men's & Boys' Cut & Sew	332300 Architectural & Structural	423500 Metal & Mineral (except
Minerals Mining, & Quarrying	Apparel Mfg.	Metals Mfg	petroleum)
212390 Other Nonmetallic Mineral	315240 Women's, Girls' and Infants'	332400 Boiler, Tank, & Shipping	423600 Household Appliances and
Mining & Quarrying	Cut & Sew Apparel Mfg.	Container Mfg	Electrical & Electronic Goods
213110 Support Activities for Mining	315280 Other Cut & Sew Apparel Mfg	332510 Hardware Mfg	423700 Hardware, Plumbing, &
Utilities	315990 Apparel Accessories & Other	332610 Spring & Wire Product Mfg	Heating Equipment &
221100 Electric Power Generation,	Apparel Mfg	332700 Machine Shops; Turned	Supplies
Transmission & Distribution	Leather and Allied Product	Product; & Screw, Nut, & Bolt	423800 Machinery, Equipment, &
221210 Natural Gas Distribution	Manufacturing	Mfg	Supplies
221300 Water, Sewage & Other	316110 Leather & Hide Tanning, &	332810 Coating, Engraving, Heat	423910 Sporting & Recreational
Systems	Finishing	Treating, & Allied Activities	Goods & Supplies
221500 Combination Gas & Electric	316210 Footwear Mfg (including	332900 Other Fabricated Metal	423920 Toy, & Hobby Goods, &
Construction	rubber & plastics)	Product Mfg	Supplies
Construction of Buildings	316990 Other Leather & Allied	Machinery Manufacturing	423930 Recyclable Materials
236110 Residential Building	Product Mfg	333100 Agriculture, Construction, &	423940 Jewelry, Watch, Precious
Construction	Wood Product Manufacturing	Mining Machinery Mfg	Stone, & Precious Metals
236200 Nonresidential Building	321110 Sawmills & Wood	333200 Industrial Machinery Mfg	423990 Other Miscellaneous Durable
Construction	Preservation	333310 Commercial & Service	Goods
Heavy and Civil Engineering	321210 Veneer, Plywood, &	Industry Machinery Mfg	Merchant Wholesalers, Nondurable
Construction	Engineered Wood Product	333410 Ventilation, Heating,	Goods
237100 Utility System Construction	Mfa	Air-Conditioning, &	424100 Paper & Paper Products

Construction
237100 Utility System Construction
237210 Land Subdivision
237310 Highway, Street, & Bridge
Construction
237990 Other Heavy & Civil
Engineering Construction

Air-Conditioning, &
Commercial Refrigeration

Equipment Mfg
Metalworking Machinery Mfg
Engine, Turbine & Power

Transmission Equipment Mfg Other General Purpose Machinery Mfg

333510 333610

333900

Mfg 321900 Other Wood Product Mfg

Paper Manufacturing
322100 Pulp, Paper, & Paperboard
Mills

Converted Paper Product Mfg

322200

Paper & Paper Products Drugs & Druggists' Sundries Apparel, Piece Goods, &

Notions
Grocery & Related Products
Farm Product Raw Materials
Chemical & Allied Products

424100 424210

424300

424400

424500 424600

de 4700	Petroleum & Petroleum	Code 448140 Family Clothing Stores	Code Support Activities for Transportation	Code Securities, Commodity Contracts,
4700	Products	448150 Clothing Accessories Stores	488100 Support Activities for Air	and Other Financial Investments and
4800	Beer, Wine, & Distilled	448190 Other Clothing Stores	Transportation	Related Activities
	Alcoholic Beverages	448210 Shoe Stores	488210 Support Activities for Rail	523110 Investment Banking &
	Farm Supplies	448310 Jewelry Stores	Transportation	Securities Dealing
920	Book, Periodical, &	448320 Luggage & Leather Goods	488300 Support Activities for Water	523120 Securities Brokerage 523130 Commodity Contracts Dealing
1930	Newspapers Flower, Nursery Stock, &	Stores Sporting Goods, Hobby, Book, and	Transportation 488410 Motor Vehicle Towing	523130 Commodity Contracts Dealing 523140 Commodity Contracts
1000	Florists' Supplies	Music Stores	488490 Other Support Activities for	Brokerage
1940	Tobacco & Tobacco Products	451110 Sporting Goods Stores	Road Transportation	523210 Securities & Commodity
	Paint, Varnish, & Supplies	451120 Hobby, Toy, & Game Stores	488510 Freight Transportation	Exchanges
	Other Miscellaneous	451130 Sewing, Needlework, & Piece	Arrangement	523900 Other Financial Investment
	Nondurable Goods	Goods Stores	488990 Other Support Activities for	Activities (including portfolio
	le Electronic Markets and	451140 Musical Instrument &	Transportation	management & investment
	nd Brokers	Supplies Stores	Couriers and Messengers	advice)
0110	Business to Business Electronic Markets	451211 Book Stores 451212 News Dealers & Newsstands	492110 Couriers 492210 Local Messengers & Local	Insurance Carriers and Related Activities
5120	Wholesale Trade Agents &	General Merchandise Stores	Delivery	524130 Reinsurance Carriers
7120	Brokers	452200 Department Stores	Warehousing and Storage	524140 Direct Life, Health, & Medical
tail T		452300 General Merchandise	493100 Warehousing & Storage	Insurance Carriers
	hicle and Parts Dealers	Stores incl. Warehouse Clubs &	(except lessors of	524150 Direct Insurance (except Life
		Supercenters	miniwarehouses & self-storage	Health & Medical) Carriers
1110	New Car Dealers	· ·	units)	524210 Insurance Agencies &
	Used Car Dealers	Miscellaneous Store Retailers		Brokerages
	Recreational Vehicle Dealers	453110 Florists	Information	524290 Other Insurance Related
222		453210 Office Supplies & Stationery	Publishing Industries (except Internet)	Activities (including third-
228	Motorcycle, ATV, and All	Stores	511110 Newspaper Publishers	party administration of
202	Other Motor Vehicle Dealers	453220 Gift, Novelty, & Souvenir	511120 Periodical Publishers	Insurance and pension funds
1300	Automotive Parts,	Stores	511130 Book Publishers	Funds, Trusts, and Other Financial
mitur	Accessories, & Tire Stores and Home Furnishings	453310 Used Merchandise Stores 453910 Pet & Pet Supplies Stores	511140 Directory & Mailing List Publishers	Vehicles 525100 Insurance & Employee
rniture	ana nome i umisimys	453910 Pet & Pet Supplies Stores 453920 Art Dealers	511190 Other Publishers	Benefit Funds
	Furniture Stores	453930 Manufactured (Mobile) Home	511210 Software Publishers	525910 Open-End Investment Funds
	Floor Covering Stores	Dealers	Motion Picture and Sound Recording	(Form 1120-RIC)
2291	Window Treatment Stores	453990 All Other Miscellaneous Store	Industries	525920 Trusts, Estates, & Agency
2299	All Other Home Furnishings	Retailers (including tobacco,	512100 Motion Picture & Video	Accounts
	Stores	candle, & trophy shops)	Industries (except video rental)	525990 Other Financial Vehicles
	ics and Appliance Stores	Nonstore Retailers	512200 Sound Recording Industries	(including mortgage REITs &
	Household Appliance Stores	454110 Electronic Shopping &	Broadcasting (except Internet)	closed-end investment funds
3142	Electronics Stores (including Audio, Video, Computer, and	Mail-Order Houses 454210 Vending Machine Operators	515100 Radio & Television Broadcasting	"Offices of Bank Holding Companies" and "Offices of Other Holding Compani
	Camera Stores)	454310 Fuel Dealers (including Heating	515210 Cable & Other Subscription	are located under Management
	Material and Garden	Oil and Liquefied Petroleum)	Programming	of Companies (Holding Companies).
	nt and Supplies Dealers	454390 Other Direct Selling	Telecommunications	Real Estate and Rental and
•	Home Centers	Establishments (including	517000 Telecommunications	Leasing
	Paint & Wallpaper Stores	door-to-door retailing, frozen	(including paging, cellular,	Real Estate
-		food plan providers, party	satellite, cable & other program	531110 Lessors of Residential
4130	Hardware Stores	plan merchandisers, &	distribution, resellers, other	Buildings & Dwellings
4190	Other Building Material	coffee-break service providers)	telecommunications, &	(including equity REITs)
	Dealers	Transportation and	internet service providers)	531120 Lessors of Nonresidential
1200	Lawn & Garden Equipment &	Warehousing	Data Processing Services	Buildings (except
	Supplies Stores	Air, Rail, and Water Transportation	518210 Data Processing, Hosting, &	Miniwarehouses) (including
	d Beverage Stores	481000 Air Transportation	Related Services	equity REITs)
5110	Supermarkets and Other	482110 Rail Transportation	Other Information Services	531130 Lessors of Miniwarehouses 8
	Grocery (except	483000 Water Transportation	519100 Other Information Services	Self-Storage Units (including
120	Convenience) Stores	Truck Transportation	(including news syndicates,	equity REITs) 531190 Lessors of Other Real Estate
5120	Convenience Stores Meat Markets	484110 General Freight Trucking, Local	libraries, internet publishing & broadcasting)	531190 Lessors of Other Real Estate Property (including equity
	Fish & Seafood Markets	484120 General Freight Trucking,	Finance and Insurance	REITs)
5230		0		,
5291	Fruit & Vegetable Markets Baked Goods Stores	Long-distance 484200 Specialized Freight Trucking	Depository Credit Intermediation 522110 Commercial Banking	531210 Offices of Real Estate Agents & Brokers
5292	Confectionery & Nut Stores	Transit and Ground Passenger	522170 Commercial Banking 522120 Savings Institutions	531310 Real Estate Property
5299	All Other Specialty Food	Transportation	522130 Credit Unions	Managers
-	Stores	485110 Urban Transit Systems	522190 Other Depository Credit	531320 Offices of Real Estate
5310		485210 Interurban & Rural Bus	Intermediation	Appraisers
	nd Personal Care Stores	Transportation	Nondepository Credit Intermediation	531390 Other Activities Related to
3110	Pharmacies & Drug Stores	485310 Taxi Service	522210 Credit Card Issuing	Real Estate
120	Cosmetics, Beauty Supplies,	485320 Limousine Service	522220 Sales Financing	Rental and Leasing Services 532100 Automotive Equipment Renta
3130	& Perfume Stores Optical Goods Stores	485410 School & Employee Bus Transportation	522291 Consumer Lending 522292 Real Estate Credit	532100 Automotive Equipment Renta Leasing
190	Other Health & Personal	485510 Charter Bus Industry	(including mortgage bankers &	532210 Consumer Electronics &
	Care Stores	485990 Other Transit & Ground	originators)	Appliances Rental
soline	Stations	Passenger Transportation	522293 International Trade Financing	532281 Formal Wear & Costume Rei
	Gasoline Stations (including	Pipeline Transportation	522294 Secondary Market Financing	532282 Video Tape & Disc Rental
	convenience stores with gas)	486000 Pipeline Transportation	522298 All Other Nondepository	
7100	and Clathing Assessment	Scenic & Sightseeing Transportation	Credit Intermediation	
7100 othing	and Clothing Accessories	487000 Scenic & Sightseeing	Activities Related to Credit	
7100 othing ores	-		Intermediation	į.
7100 othing ores 8110	Men's Clothing Stores	Transportation		
7100 othing ores 3110 3120	Men's Clothing Stores Women's Clothing Stores		522300 Activities Related to Credit	
7100 othing ores 3110	Men's Clothing Stores Women's Clothing Stores Children's & Infants' Clothing		522300 Activities Related to Credit Intermediation (including loan	
100 thing res 110 120	Men's Clothing Stores Women's Clothing Stores		522300 Activities Related to Credit Intermediation (including loan brokers, check clearing, &	
100 thing res 110 120	Men's Clothing Stores Women's Clothing Stores Children's & Infants' Clothing		522300 Activities Related to Credit Intermediation (including loan	
100 thing res 110 120	Men's Clothing Stores Women's Clothing Stores Children's & Infants' Clothing		522300 Activities Related to Credit Intermediation (including loan brokers, check clearing, &	

Forms 5500, 5500-SF, and 5500-EZ Codes for Principal Business Activity (continued) Code Code 532283 Administrative and Support and Medical and Diagnostic Laboratories **Other Services** Home Health Equipment Rental Waste Management and 621510 Medical & Diagnostic Repair and Maintenance 532284 Remediation Services 811110 Automotive Mechanical, & Recreational Goods Rental Laboratories 532289 All Other Consumer Goods Administration and Support Services **Home Health Care Services** Electrical Repair & 621610 Home Health Care Services
Other Ambulatory Health Care Services Rental Office Administrative Services Maintenance 561110 532310 General Rental Centers Facilities Support Services Automotive Body, Paint, 811120 561210 Commercial & Industrial Employment Services Other Ambulatory Health Care Interior, & Glass Repair 532400 561300 621900 Machinery & Equipment 561410 Document Preparation Services Services (including ambulance services & blood & organ banks) 811190 Other Automotive Repair & 561420 Telephone Call Centers Maintenance (including oil Rental & Leasing Lessors of Nonfinancial Intangible 561430 **Business Service Centers** Hospitals change & lubrication shops & 622000 Hospitals car washes) Electronic & Precision Assets (except copyrighted works) 533110 Lessors of Nonfinancial (including private mail centers 533110 **Nursing and Residential Care** & copy shops) Facilities Equipment Repair & Maintenance Intangible Assets (except 561440 Collection Agencies copyrighted works) Credit Bureaus 561450 623000 Nursing & Residential Care Other Business Support Commercial & Industrial Professional, Scientific, and 561490 Facilities 811310 **Technical Services** Services (including Machinery & Equipment Social Assistance Legal Services repossession services, court 624100 Individual & Family Services (except Automotive & 541110 Offices of Lawyers 541190 Other Legal Services Accounting, Tax Preparation, reporting, & stenotype 624200 Community Food & Housing, & Electronic) Repair & Emergency & Other Relief services) Maintenance Travel Arrangement & Home & Garden Equipment & 561500 Services Bookkeeping, and Payroll Services 541211 Offices of Certified Public Reservation Services 624310 Vocational Rehabilitation Appliance Repair & 561600 Investigation & Security Maintenance Services Accountants Child Day Care Services Reupholstery & Furniture Services 624410 811420 541213 Tax Preparation Services 561710 Exterminating & Pest Control Arts, Entertainment, and Repair 541214 Payroll Services 811430 Footwear & Leather Goods Services Recreation 541219 Other Accounting Services 561720 Janitorial Services Performing Arts, Spectator Sports, Repair Other Personal & Household Architectural, Engineering, and Landscaping Services and Related Industries 811490 561730 **Related Services** 561740 Carpet & Upholstery Cleaning Performing Arts Companies Goods Repair & Maintenance 541310 Architectural Services Services 711210 Spectator Sports (including Personal and Laundry Services 541320 Landscape Architecture 561790 Other Services to Buildings & sports clubs & racetracks) Barber Shops 812111 Dwellings Services 711300 Promoters of Performing Arts, 812112 Beauty Salons 541330 **Engineering Services** 561900 Other Support Services Sports & Similar Events 812113 Nail Salons Agents & Managers for Drafting Services (including packaging & 711410 812190 Other Personal Care Building Inspection Services labeling services, & convention & trade show organizers) 541350 Artists, Athletes, Entertainers, & Services (including diet & Geophysical Surveying & Other Public Figures weight reducing centers) 541360 Mapping Services Waste Management and 711510 Independent Artists, Writers, & 812210 Funeral Homes & Funeral 541370 Surveying & Mapping (except Geophysical) Services Remediation Services Performers Services Museums, Historical Sites, and Similar Cemeteries & Crematories 562000 Waste Management and 812220 541380 Testing Laboratories Remediation Services Institutions 812310 Coin-Operated Laundries & Drycleaners **Specialized Design Services Educational Services** 712100 Museums, Historical Sites, & 541400 Specialized Design Services 611000 Educational Services Similar Institutions 812320 Drycleaning & Laundry (including interior, industrial, (including schools, colleges, Amusements, Gambling, and Services (except & universities) Recreation Industries graphic, & fashion design) Coin-Operated) Computer Systems Design and Health Care and Social Assistance 713100 Amusement Parks & Arcades 812330 Linen & Uniform Supply Pet Care (except Veterinary) Related Services Offices of Physicians and Dentists 713200 Gambling Industries 812910 541511 Custom Computer Offices of Physicians (except Other Amusement & Programming Services Computer Systems Design mental health specialists) Recreation Industries 812920 Photofinishing Parking Lots & Garages 541512 Offices of Physicians, Mental (including golf courses, skiing 621112 812930 Health Specialists facilities, marinas, fitness 812990 All Other Personal Services Computer Facilities 541513 621210 Offices of Dentists centers, & bowling centers) Religious, Grantmaking, Civic. Management Services Offices of Other Health Practitioners Professional, and Similar **Accommodation and Food Services** 541519 Other Computer Related Offices of Chiropractors Accommodation 621310 Organizations Religious, Grantmaking, Services 621320 Offices of Optometrists 721110 Hotels (except Casino Hotels) & 813000 Other Professional, Scientific, and Offices of Mental Health Civic. Professional. & Similar Motels 621330 Technical Services Practitioners (except Casino Hotels Organizations (including Management, Scientific, & 541600 Physicians) 721191 Bed & Breakfast Inns condominium and Technical Consulting Services 621340 Offices of Physical, All other Traveler 721199 homeowners associations) 541700 Scientific Research & Occupational & Speech Accommodation 813930 Labor Unions and Similar **Development Services** Therapists, & Audiologists 721210 RV (Recreational Vehicle) Labor Organizations 541800 Advertising & Related 621391 Offices of Podiatrists Parks & Recreational Camps 921000 Governmental Instrumentality Offices of all Other 721310 Rooming and Boarding Houses, 621399 or Agency Marketing Research & Public 541910 Miscellaneous Health Dormitories, and Workers Opinion Polling Photographic Services Practitioners Camps 541920 Outpatient Care Centers Food Services and Drinking Places Family Planning Centers Outpatient Mental Health & 541930 Translation & Interpretation 621410 722300 Special Food Services Services 621420 (including food service Veterinary Services
All Other Professional, contractors & caterers)
Drinking Places (Alcoholic 541940 Substance Abuse Centers 621491 HMO Medical Centers 541990 722410 Scientific, & Technical Kidney Dialysis Centers Beverages) Full-Service Restaurants 621493 Freestanding Ambulatory 722511 Services **Management of Companies** Surgical & Emergency Centers 722513 Limited-Service Restaurants 621498 (Holding Companies) All Other Outpatient Care 722514 Cafeterias and Buffets Offices of Bank Holding 551111 Centers 722515 Snack and Non-alcoholic

Companies

Offices of Other Holding Companies

551112

Beverage Bars