

dustry, upon the amount of the payroll of such employer (or otherwise, as the case may be) to be ascertained as provided in the said Act.

CLASS 1.—Coal and other mining; reduction of ores and smelting; quarrying; manufacture of brick, glass, lime and cement; cutting and dressing of stone or marble; drilling and sinking of wells for gas or water.

Name of Industry	Prov. Rate 1927
2. Glass products or glassware and potteries	\$1.00
3. Lime and plaster manufacturing; quarrying; crushing; lime burning	2.50
4. Mining coal, including stripping operation	5.00
5. Mining other than coal	3.00
7. Manufacture of brick, tile, sewerpipe, cement, concrete blocks	2.50
8. Manufacture of cement from basic slag, sand, shale, clay or gravel pits, stone quarrying and dressing when connected with quarry	3.00
9. Stone dressing or cutting, marble works or stone monument business	.70
10. Boring and drilling oil or gas wells including sinking of artesian wells as a business; diamond drilling as a business	3.00
11. Manufacture of oil from shale ..	3.00
12. Plaster mills	.70

CLASS 2.—Sawmills; manufacture of pulp or paper; woodworkings; planing mills; furniture factories; wicker and rattan work; logging; cutting of timber, pulpwood, firewood, railroad ties or sleepers; river driving; rafting; booming or the transportation of logs, timbers, pulpwood, firewood, railroad ties or sleepers; boat building; coffins; canoes; organs; pianos; artificial limbs.

Name of Industry	Prov. Rate 1927
1. Artificial limbs; wicker and rattan work; wooden articles; bed springs; boat building not over 25 feet; manufacture of canoes, coffins; cooperage, hand work; carpenter; joiner or cabinet work (shop only); furniture manufacture, including assembling; installation of pipe organs; mattress making; upholstering; organs and pianos; picture framing	1.00
2. Sawmills; shingle mills; lath mills; box, barrel and shook mills; roasting mills; excelsior manufacture; lumber yard, including the delivery of lumber carried on in connection with saw mill; wood cutters	4.50
3. Planing and moulding mills; sash and door factories, including lumber yards and delivery in connection with same; commercial lumber yards; creosoting of railway ties and timber	2.25
4. Logging, cutting of timber, pulpwood, firewood, railroad ties or sleepers; river driving; rafting; booming or the transportation of logs, timber, pulpwood, firewood, hauling lumber	4.25
5. Pulp mills or pulp and paper mills	1.70

CLASS 3.—Manufacture of steel and iron and steel and iron products; car shops; manufacture and repair of automobiles; vehicles; steel erections; steel shipbuilding and repairing; automobile livery, etc.

Name of Industry	Prov. Rate 1927
1. Saw works; skate manufacturing; axe, spring and axle manufacturing; manufacture of stoves, furnaces, cast iron, hot water boilers, radiators; pump manufacturing; shovel manufacturing; shot works; wire fencing and ornamental iron works; tool makers; implements; agricultural machinery; tool makers not otherwise specified; lead pipe	1.50

2. Car building; engine manufacturing; iron and steel foundries; machine shops; electric welding; boiler making; boiler and general metal repairs; machinery; repairs, including work outside of shop	1.50
3. Erection steel buildings	7.00
4. Garage repair shops, including repair of storage batteries; vulcanizing; automobile assembling plant and service stations; wagons, carriages, sleighs or vehicles, making and repairing and painting; blacksmith shops connected therewith; blacksmith shops when separate industry ..	1.35
5. Installation and handling of machinery, including boilers, engines, elevators, digestors, iron stairs or ornamental iron work on buildings; refrigerat machinery and repairs	1.50
6. Manufacture of bolts, nuts, nails or screws and wire	2.00
7. Manufacture of oxygen and dissolved acetylene gas	2.00
8. Steel shipbuilding and repairing ..	2.50
9. Tin, including cutting, shaping, pressing or stamping; repairs to adding machines; typewriters and cash registers	.70

CLASS 4.—Manufacture of compounds, paints, chemicals; liquors and beverages; manufacture of leather, leather goods; rubber and rubber goods; wholesale and retail stores; flour and handling of grain; canning; pork packing; manufacture of tobacco products; manufacture of cloth, clothing and textiles; printing; lithographing; engraving; stationery.

Name of Industry	Prov. Rate 1927
1. Manufacture of boots and shoes; leather goods or products; belting; saddlery; harness; trunks; valises, etc.; rubber goods and repairs	.75
2. Bakeries, including delivery; manufacture of biscuits, confectionery, chocolates and cocoa ..	.70
3. Brush and broom making	.60
4. Cutting and storing of natural ice, including handling and delivery; coal and wood merchants, including yard and delivery; teaming of all kinds, including livery	2.00
5. Compression of hay unconnected with farming operations	1.00
6. Canning and preparation of fruit vegetables, fish and food stuffs (no can manufacturing); packing and preparing fish for market; manufacture of oil from fish; recovery of waste oil; packing houses, including abattoir	1.75
7. Manufacture of cotton, cotton waste, rugs, mat patterns, textiles or fabrics; spinning; knitting; weaving; flax mills; manufacture of yarn, thread, hosiery, cloth, blankets, underwear, carpets, bags, felt hats	.50
8. Hospitals, hotels, theatres, moving picture houses and film exchanges	.50
9. Manufacture of paint, color, varnish, oils, japsans; turpentine; manufacture of non-hazardous chemicals, dyes, medicines, drugs extracts; pharmaceutical toilet preparations; candles; perfumes or other toilet preparations; baking powder and yeast; manufacture of chemicals not otherwise specified; manufacture of soap and glue	.50
10. Manufacture of tar or tarred, pitched or asphalted papers; tar manufacturing; distilling coal tar and refining products obtained therefrom	.80
11. Manufacture of beverages of all kinds, also vinegar and the like ..	2.00
12. Flour mills; manufacture of cereals or cattle feed; starch manufacturing	1.00
13. Manufacture of fertilizers not incidental to any other industry ..	2.00
14. Manufacture of dairy products, cheese, condensed milk or cream, pasteurization, including delivery ..	1.30

16. Manufacture of tobacco, cigars, cigarettes or tobacco products; spices or condiments; tea or coffee blending	.30
17. Manufacture of clothing, white-wear, shirts, collars, corsets, hats other than felt, furs, fur robes; neckties or other special articles not otherwise specified; oil clothing; sail making; awnings, tents ..	.20
18. Printing, engraving, lithographing, embossing, book-binding, including newspaper publishing ..	.20
19. Power laundries, dyeing, cleaning or bleaching	.80
20. Sugar refineries	2.00
21. Tanneries, wool pulling; preparation of hides; manufacture of extracts from bark	1.60
22. Warehousing and handling of grain; operation of grain elevators	1.00
23. Manufacture of boxes, cardboard and paper	.40
24. Wholesale and retail stores, general warehousing	.60
25. Manufacture of or plating gold or silverware, including watch making and repairs; lens manufacturing	.20
26. Junk business, shop only	1.75
27. Window cleaning as a business ..	4.00
28. Golf links, janitors and caretakers	1.00
29. Distribution and handling of fuel oil for steamers, including storage	2.00

CLASS 5.—Construction of buildings; wooden ships; mason work; painting; structural work; plumbing; gas and steam fitting; electric wiring.

Name of Industry	Prov. Rate 1927
1. Brick laying; mason work or stone cutting not otherwise specified; building; general construction; concrete or cement work in or connected with buildings; excavating for or connected with buildings not deeper than eight feet; plastering; structural carpentry not otherwise specified; roofing; sheet metal work; metal roofing, siding, ceiling or the like; building construction (concrete)	3.00
2. Bill posting and erection of bill boards; laying hardwood floors when separate work; lathing; tile and marble setting; glazing or installation of plate or leaded glass; decorating or renovating; painting; electric wiring of buildings; installation of lighting fixtures; gas or steam fitting and plumbing	1.00
3. Construction; shipbuilding; wood rigging, etc.	2.00
7. House wrecking or house moving ..	5.00
8. Installation, erection or repairs of high steel chimneys, stacks, elevated water tanks, stand pipes or water towers; painting high steel structures or other structures; elevated tanks, flag stiffs or steeples; chimney stacks, towers or blast furnaces when separate work; fire escapes, windmills, erection of	5.00

CLASS 6.—Construction of bridges (wooden or steel); road-making; sewerage construction; excavation; construction and operation of electric railways; electric railways; electric power lines and appliances; construction and operation of telegraphs and telephones.

Name of Industry	Prov. Rate 1927
1. Bridge construction (wood); bridge construction not otherwise classified	5.00
2. Bridge construction (steel)	4.00
4. Construction, installation or operation of electric power lines or appliances; electric light systems; power plants; electric railways; gas works, including natural gas, installation and maintenance	1.00
5. Excavation work not otherwise specified where the depth is more than six feet and the width is less than half the depth	4.00