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FPIP Comments on Draft Guidelines (Comments as of 4/6/18)

#	Public Comment	Suggested change by the Public	CEC Staff Response
Project Eligibility			
1	<p>Allow other fossil fuels to be targeted:</p> <ul style="list-style-type: none"> Allow projects that reduce other fossil fuels besides electricity, natural gas or use of low global warming refrigerants. <p>Reason: allow eligibility for important projects that can reduce on-site use of other energy sources such as diesel, propane, or other fuels.</p>	<ul style="list-style-type: none"> All targeted equipment and systems for retrofits must reduce GHG emissions through on-site reductions in electricity, natural gas, and/or other fossil fuels or through the use of low global warming refrigerants 	Ok
2	<p>Tier I Project Eligibility List</p> <ul style="list-style-type: none"> Don't limit technologies to a specific list <ul style="list-style-type: none"> Reason: may have new technologies that could fit into Tier I that is discovered later; need to increase flexibility; ensure that viable technologies are not excluded Tier I projects-should be as expansive as possible and Tier I should include use of biogas or renewable natural gas—as a substitute for natural gas in boilers or thermal processes. 	<ul style="list-style-type: none"> Include a statement: <ul style="list-style-type: none"> Other technologies would be considered Technologies available for funding in Tier I are “inclusive, but not limited to...” Other technologies that are consistent with Tier I program goals and requirements are permitted Specific changes <ul style="list-style-type: none"> Separate line item for steam traps, condensate return, heat recovery Alternatives to natural gas: removed limitations of dewatering and sterilization as alternatives to natural gas- Indicated that solar, thermal would be allowed Included GHG emissions to the internal metering and software project Open list to non-equipment projects 	<p>Have provided flexibility in the guidelines to allow Tier I projects not specifically listed to be added if the projects meet all of the following criteria:</p> <ol style="list-style-type: none"> 1) Commercially available technology 2) Energy efficient equipment that is a drop-in replacement or addition to current systems 3) Result in greater GHG emission reductions than current best practices or industry standard equipment. <p>However, the Energy Commission reserves the right to narrow the pool of eligible projects for a particular solicitation. To streamline application submittal and review, the Tier I projects will be a prescriptive list in the grant solicitation document.</p> <p>Projects in Tier I are not eligible for Tier II, and vice versa.</p>
3	<p>Equipment Eligibility for Both Tiers</p> <ul style="list-style-type: none"> Include other non-equipment improvements such as control optimization and software. These technologies are labor intensive and 	<ul style="list-style-type: none"> Revise list of projects eligible for Tier 1 and include as an area that would be eligible for Tier 2 	<ul style="list-style-type: none"> Controls is included in Tier I, such as VFDs, sequences for compressed air; automatic blowdown control for boilers. See labor discussion in item 8.

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	<p>labor costs need to be included as part of eligible cost</p> <ul style="list-style-type: none"> Broaden the scope to include software, metering and controls. It should be incumbent on an applicant proposing a software, metering or control project to demonstrate that the project would reduce greenhouse gas emissions 		
Applicant Eligibility			
4	<p>NAICS Codes</p> <ul style="list-style-type: none"> Supports specific eligible NAICS codes Don't expand the scope to include other NAICS categories-maintain current NAICS categories Should include other codes, such as: <ul style="list-style-type: none"> 0723: crop preparation services for market 2033: canned fruits and specialties 311900: other food manufacturing 311400: fruit and vegetable preserving and specialty food manufacturing 312130: wineries 115144: almond hulling and shelling 327: food packaging Reason: Restricting program to NAICS codes 311 and 312 fails to capture all potential food production facilities that should be eligible to compete for these funds as well as potential GHG reductions that could be realized from these facilities with funding assistance Participation should be based on the following definition from the guidelines and not specific NAICS codes (Cochran): "Manufacturers that transform livestock and agricultural products into products for intermediate or final consumption." 	<ul style="list-style-type: none"> Some same stay the course, others say open it up or use the definition. 	<p>Limit eligibility to those covered by NAICS codes 311 or 3121. This is consistent with the California Air Resources Board's mandatory reporting list (https://ww2.arb.ca.gov/mrr-data) which identifies these NAICS codes as the main ones for food processors in California. Will modify definition of food processors in the guidelines to reference NAICS codes 311 or 3121 to avoid inconsistencies.</p>
5	Tier 1 Participant Eligibility	<ul style="list-style-type: none"> 	<p>Tier I is now open to food processors that fall within NAICS codes 311 or 3121. See</p>

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	<ul style="list-style-type: none"> There are many facilities that emit < 25,000 MT of GHG emissions annually. Recommend opening up Tier I to all facilities since they could implement prescriptive type measures/projects that could result in significant direct and indirect GHG reductions. 		Funding Eligibility under item 7
6	Program Applicants <ul style="list-style-type: none"> For Tier II, technology companies should be the applicant <ul style="list-style-type: none"> Reason: technology companies can combine projects at multiple participating facilities operated by multiple food processors. Technology company can submit letters of commitment from multiple facilities with flexibility to change deployment sites. 	<ul style="list-style-type: none"> 	To simplify the application and review process, applicants will be limited to only food processors because they are the target audience.
Funding Eligibility			
7	Priority for Funding <ul style="list-style-type: none"> Capped entities and any of their CA facilities prioritized in Tiers 1 and II. Tiers I and II should be open to all food processors with priority funding given to capped entities. Both Tiers I and II should be available to all food processors, but funding availability should be prioritized based on impact from state climate policies <ul style="list-style-type: none"> Reason: Prioritization is critical so that facilities facing direct compliance obligation and cost impact are first in line to receive funding. Changes needed to allow effective bundling of projects in Tier I. Provide preference points for capped 	Option 1 <ul style="list-style-type: none"> Capped entities and their companies have first priority for funds <ul style="list-style-type: none"> Priority 1—Capped Facilities under Cap & Trade Priority 2---Other facilities in CA of capped entities. Priority 3---All other food processors in CA Option 2 <ul style="list-style-type: none"> Priority 1—Companies that have a capped entity and any of their facilities Priority 2: -All other food processors in CA Option 3)	The FPIP is open to all food processors that are defined by NAICS codes 311 or 3121. Priority for funding for Tier I will be included in the scoring criteria in following order (with #1 being first priority): <ol style="list-style-type: none"> Capped facility(ies)¹ can be bundled with facilities under the same ownership in one application Facilities that are required to report GHG emissions¹ (multiple facilities within the same ownership can be bundled in one application) Priority for funding for Tier II will be included in the scoring criteria in following order (with

¹ Capped facilities are those that are listed on CARB's website as emitting more than 25,000 metric tons of GHG emissions annually. Facilities that emit more than 10,000 metric tons of GHG emissions annually are required to report those emissions to CARB annually. Facilities that emit less than 10,000 metric tons are not required to report.

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	facilities	<ul style="list-style-type: none"> ○ 1st Priority: Capped facilities (over 25,000 tons) ○ 2nd Priority: Facilities listed on CARB's GHG mandatory reporting or other facilities of companies with capped facilities ○ 3rd Priority: All other food processing facilities 	<p>#1 being first priority):</p> <ol style="list-style-type: none"> 1. Capped facility 2. Facility that is required to report GHG emissions
8	<p>Eligible Costs</p> <ul style="list-style-type: none"> • Allow labor costs to be included in the grant so that the entire cost of the project is truly reflected <ul style="list-style-type: none"> ○ Reason: labor costs can be a significant cost • Allow for the inclusion of labor costs in grant applications as labor costs constitute a significant portion of project costs and should be reflected and funded accordingly • If non-equipment projects are included such as process optimization—then labor needs to be included. • Labor supplied by the manufacturer of the technology to be installed, or the vendor, as part of the project should be included as cost of equipment under Tier I and Tier II projects 	<ul style="list-style-type: none"> • Allow labor costs as an eligible cost for FPIP 	<p>To simplify the application and the required documentation of expenditures, no installation cost will be allowed for Tiers I and II for the following reasons: 1) Allowing labor costs can result in more complicated applications, since specific employee information, such as hourly rates and fringe benefits must be identified. This results in more complicated budgets to prepare, review and develop into agreements and could result in delays in agreement approval. 2) If labor costs are in the budget then the invoices requesting reimbursement must match the individual and labor rate identified. This results in more complicated invoice submittals if rates, individuals, hours and classifications do not match. As we have minimal staff allowed for this program, we want to reduce the complexity to speedy evaluations and processing of applications and invoices. The following are the eligible and ineligible costs:</p> <p>Tier I:</p> <ul style="list-style-type: none"> • Eligible costs: Equipment and M&V • Ineligible costs: Installation, permits, overhead

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			<p>Tier II: Equipment</p> <ul style="list-style-type: none"> • Eligible costs: Equipment, engineering and design, and M&V • Ineligible costs: Installation, permits, CEQA, overhead <p>To address concerns about labor cost, the grant amounts for Tiers I and II have been increased as follows:</p> <ul style="list-style-type: none"> • Tier I was increased to 65% of the eligible costs. • Tier II was increased to 85% of the eligible costs.
Bundling			
9	<p>Bundling</p> <ul style="list-style-type: none"> • Bundling be allowed in Tier 1 across multiple facilities owned by the same company <ul style="list-style-type: none"> ○ Reason: allow food processors to install Tier I technologies at multiple facilities • No bundling for Tier II <ul style="list-style-type: none"> ○ Reason: larger, more complex Tier II projects are more likely to be site specific and do not avail themselves well to bundling. • The prohibition for bundling of technologies within multiple facilities eliminates potential efficiencies in rolling out new equipment in similar facilities under common ownership as well as the efficiency in realizing GHG reductions 	<ul style="list-style-type: none"> • Tier I: Bundling allowed for capped facilities and all of its other CA facilities • Tier II: No bundling-allow only one facility 	<ul style="list-style-type: none"> • Tier I will allow bundling as discussed in response to item 7. • Tier II will have no bundling as discussed in the response to item 7.
Match Funding and Award Size			
10	<p>Match and Award Sizes</p> <ul style="list-style-type: none"> • No change to Tier I. • Reduce match for Tier II to 20% • Increase Tier II award size to \$8M <ul style="list-style-type: none"> ○ Reason: <ul style="list-style-type: none"> ▪ cutting edge technologies have risk 	<ul style="list-style-type: none"> • Suggested change: <ul style="list-style-type: none"> ○ Tier II: minimum match is 20% of eligible cost ○ Increase award size to \$8 M ○ Incentivizing an increased match by allowing for higher preference. 	<p>Grant amounts for Tiers I and II:</p> <ul style="list-style-type: none"> • Tier I: Grant to cover 65% of the eligible costs with minimum match of 35% of eligible costs. • Tier II: Grant to cover 85% of the eligible costs with minimal match of 15% of the

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	<p>and match needs to be lower;</p> <ul style="list-style-type: none"> ▪ high match could be a disincentive to invest in Tier II projects because it might be cheaper to purchase allowances versus purchasing more expensive technologies; ▪ lower match provides a disincentive to companies to undertake larger projects that use advanced or cutting edge technologies; ▪ could deter applicants from demonstrating technologies that could eventually be applied in other facilities when the purchase of offsets proves to be more cost effective. <ul style="list-style-type: none"> • Reduce match for Tier II to 10-20% • Tier I match can be reduced to 50% since these projects are low risk 		<p>eligible costs. The maximum for Tier II was increased to \$8 million.</p> <p>Refer to Comment #8 for definition of eligible costs.</p>
11	<p>Match Funding Sources</p> <ul style="list-style-type: none"> • Need clarification on the difference between utility funds and GGRF funds. <ul style="list-style-type: none"> ○ PUC Code Section 748.5 (c) governs allowance allocations to IOUs & allows CPUC to allocate 15% for clean energy and energy efficiency projects. ○ Will applicant need to obtain letter of commitment from the utility or will letter need CPUC approval? • Can applicants leverage IOU incentive funds or is the funds only limited to GHG allowance allocations from the CPUC (PUC Code Section 748.5 (c)). 	<ul style="list-style-type: none"> • A letter of commitment from the applicant evidencing the applicant's intention of using other incentive funding toward the match should be sufficient. This is in keeping with the general agreement that an applicant's ability to leverage any and all incentive funds/programs was the intention of both the legislative effort and the GHG reduction goal. Otherwise, there is a likelihood of considerable delay due to incompatible agency processes in obtaining such letters of commitment. 	<ul style="list-style-type: none"> • CEC is awaiting clarification from the CPUC regarding the use of IOU rebates or incentives. • CEC has made match funding sources general in the guidelines, which means that match funds can come from any source. • The letter of commitment comes from the entity providing the match. The letter can come from the food processing facility who can commit its own money as match, or they can back out these funds, if the utility rebates become available later. This could resolve the uncertainty regarding utility funds. • The purpose of the letter of commitment is to ensure that the applicant has the financial capability to implement the project and this includes providing the match and other funds needed (e.g.,

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			<p>installation, permitting and other costs). The FPIP funds must be encumbered by June 2019. After this date, the funds cannot be allocated to anyone else, if an awardee cannot complete the project due to loss of match funds.</p> <ul style="list-style-type: none"> If the food processing facility is using utility rebates/incentives as match, then the applicant will need to obtain a letter from the utility indicating that utility rebates/ incentives have been reserved for this project.
12	Award Size <ul style="list-style-type: none"> Should not artificially and unnecessarily limit the number of projects a single applicant is permitted for each grant solicitation as a single entity may have multiple locations and multiple quality projects 		<p>There will be a maximum award size (total of Tiers I and II) per company in order to spread the funds to multiple entities.</p>
Evaluation Criteria			
13	Tier II Criteria of 5% Facility Wide GHG Emission Reduction <ul style="list-style-type: none"> Remove the requirement that technologies must reduce GHG emissions by 5% facility-wide The 5% GHG emission reduction should be the target <ul style="list-style-type: none"> Reason: criteria favors small vs. large facilities; disruptive technologies may not meet the 5% reduction Remove the target since it provides unfair advantage to smaller facilities 5% determination as "significant GHG emission reduction" should not be used as a condition for funding applicability Focus of "...greater than 5% facility-wide GHG emission reduction..." for the applicants operating outside of the compliance limit, while for the operators that 	<ul style="list-style-type: none"> Use total GHG reductions and GHG reduction per dollar awarded for both Tiers. Suggest following revisions: <ul style="list-style-type: none"> To the definition of "disruptive": e.g., greater than 5% facility-wide)" ADD the following text prior to the end of the parenthetical definition: ... "and/or greater than or equal to 15% for any system or component within an eligible F&B facility? Preference to projects with the greatest number of avoided tons of CO2. An alternative measure of disruptive impact would consider the potential of the technology to deliver the largest CO2 reductions for the industry beyond the FPIP program 	<ul style="list-style-type: none"> For the evaluation criteria: <ul style="list-style-type: none"> Removed the 5% facility wide GHG emission reduction criteria for Tier II Will use Energy Commission dollars requested per ton of GHG emissions reduced as the criteria

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	<p>are emitting within the compliance limits to set the higher target ... That should stimulate the intense GHG emitters to somehow reduce their carbon footprint</p> <ul style="list-style-type: none"> • A threshold of $\geq 5\%$ facility wide difficult to achieve suggest apply to any system or component <ul style="list-style-type: none"> ○ This will enable inclusion of really smart changes to portions of eligible F&B facilities. A 15% reduction of GHG emissions within a specific portion of a facility may not be enough to meet the 5% facility-wide target, but nonetheless may be a very important strategy that should be implemented. Setting the threshold for targeted GHG emission reductions of 15% at an individual system or component level exceeds what would be likely through more conventional measures (that may achieve, for example, $\leq 10\%$ energy savings and associated GHG emission reductions • The capital required for reduction of GHG emissions will be larger relative to facilities with lower emissions while the maximum award amount is indifferent to the site's emissions. 		
14	<p>Preference Points</p> <ul style="list-style-type: none"> • Higher priority for AB 1550 communities over equipment purchased from CA vendor <ul style="list-style-type: none"> ○ Reason: Projects benefiting AB 1550 communities should be more important than purchasing from a CA vendor; important criteria for CCIP and should have higher preference points • Higher points for higher match. This should be reflected in project proposals when GHG reductions per dollar of award are 		<p>Preference will be provided in the scoring criteria in following order (with #1 having higher preference than #2):</p> <ol style="list-style-type: none"> 1. Proposals that meet all the requirements of being located in and benefiting priority populations. 2. Equipment selected for installation is purchased from a California vendor. This criteria remains and encourages spending as much money on CA firms

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	<p>considered.</p> <ul style="list-style-type: none"> Higher points for projects that provide benefits to disadvantaged communities and low income communities Preference not needed for purchases made from CA based vendors <ul style="list-style-type: none"> Reason: provides little direct benefit to projects or the state and does not warrant special consideration 		<p>as possible—to keep jobs and resources in CA.</p> <p>Eliminated preference for match since this will be considered in the evaluation criteria discussed in comment 13 (comparison GHG emissions reduced and CEC dollars spent). Applications will be evaluated based on the ratio of the amount of CEC dollars requested relative to GHG emission reduced. As the CEC dollars requested increase relative to the amount of GHG emissions reduced, this could impact the competitiveness of the application.</p>
15	<p>Preference or Scoring Points for Other Items</p> <ul style="list-style-type: none"> Additional points (suggest minimum 5%) should be awarded to projects that can substantially reduce water demand by F&B facilities Avoided water pumping of surface and/or groundwater by food and beverage industry should be included in the computation of energy savings and GHG reductions 		<p>CARB has indicated that water saving projects not be included unless it results in direct on-site energy savings, such as water pumping, and it is one of the projects that is the subject of the grant.</p>
Solicitation Process			
16	<p>Separate vs Phased Solicitations</p> <ul style="list-style-type: none"> Remove separate solicitations from the guidelines-both tiers should be solicited at the same time <ul style="list-style-type: none"> Reason: Allows the CEC to gauge interest in both tiers and gives the authority for the CEC to move funds to meet industry needs Allocation of funding in phases is not efficient. All funds should be made available during the initial solicitation Guidelines should reflect that there would be no need for a second round if the total grant award amount was consumed in the 	<ul style="list-style-type: none"> Remove language regarding separate solicitations or phased allocations for Tier I and Tier II from guidelines If funds remain, a second solicitation can be initiated Indicate in guidelines that if all funds are awarded then no need for second round C 	<ul style="list-style-type: none"> Will release both tiers at the same time If there are left-over funds, will run a second round in the same solicitation.

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	first round		
Quantification Methodology and Monitoring and Verification			
17	Quantification Methodology & M&V <ul style="list-style-type: none"> Lack of timeline or expectations of the CARB GHG quantification methodology Concerns that GHG emission reductions using the CEC M&V method in the guidelines falls short of the CARB methodology—what will be the CEC response Allow self-certification as an accepted means for M&V A timeline for development of the quantification methodology should be developed and included in the final guidelines for use in the FPIP application process and also explain the uses for the quantification methodology. Concerned that baseline determination required as part of the application stage is difficult and costly. Especially challenging for software technology that impacts multiple systems & baseline may be inappropriate comparison to post project measurement. 	<ul style="list-style-type: none"> CARB and CEC to expedite effort to get the methodology out so that it can be used in the application process of the FPIP CEC staff to include criteria/ guidelines for self-certification of M&V Recommend baseline be determined after project begins for an awardee 	<ul style="list-style-type: none"> CARB staff have reviewed the CEC M&V method described in the draft guidelines and the CARB staff has no issues with the methodology as described to obtain preliminary baseline of equipment use and estimated post retrofit use. CARB requires that correct emission factors be used to determine greenhouse gas emission reductions as stated in the guidelines (www.arb.ca.gov/cc-quantification). The draft guidelines allow for multiple approaches for conducting M&V, including use of engineering calculations. The M&V to be funded by the grant will be used to compare the “actual” GHG emission reductions with those estimated in the application. When “actual” GHG emission reductions substantially differ from those estimated, the CEC will review the reasons and justification. Will continue to meet with CARB staff on the quantification methodology.
Prevailing Wage			
18	Prevailing Wage <ul style="list-style-type: none"> Applicants are not subject to prevailing wage since they are not government entities and have separate relationships with independent contractors that are negotiated outside of the FPIP terms <ul style="list-style-type: none"> Reason: requirement could increase cost of project—which counters the incentive for FPIP Unclear how prevailing wage should be applied 	<ul style="list-style-type: none"> Get decision from DIR CLFP is currently reviewing decisions issues by the Industrial Relations Board and will be providing additional comments upon completion of its investigation 	<ul style="list-style-type: none"> The CEC is not in a position to decide on whether applicants and their projects are subject to prevailing wage. The responsibility is on the applicant to self-certify.

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	<ul style="list-style-type: none"> Labor supplied by current employees of the applicant's facility should be considered exempt for purposes of prevailing wage. 		
Other Areas			
19	Areas Needing Clarification <ul style="list-style-type: none"> Use of terms like disruptive technologies, cutting edge technologies, advanced technologies are confusing and unnecessary. Currently on Tier II references significant GHG reductions—is there similar requirements for Tier I? Are the following projects eligible: renewable energy projects; advanced microgrid and energy storage solutions? Not always easy to clarify the distinction between a "commercially available and proven" equipment (Tier I) and "disruptive cutting edge technologies" (Tier II). 	<ul style="list-style-type: none"> Use the following terms: <ul style="list-style-type: none"> "Advanced technologies" and "significant GHG emission reductions" for both tiers 	Refer to comment #2 for clarification for Tiers.
20	Evaluation Committee Selection <ul style="list-style-type: none"> Define how evaluation committee members will be selected and determined that they have "expertise in food processing energy efficiency?" 		Evaluation committee will be CEC staff with energy or food processing expertise.
21	General Corrections <ul style="list-style-type: none"> Correction to names of participants in acknowledgement Correction reference for preference points—is it section E or D? 	<ul style="list-style-type: none"> Pacific Coast Producers and JG Boswell 	Ok
Confidentiality			
22	Confidentiality <ul style="list-style-type: none"> Use of CARB confidentiality provisions for cap and trade facilities CEC to draw a distinction between project related documents and information that clearly addresses process in determining how confidentiality will be applied 	<ul style="list-style-type: none"> Use wording from CARB provisions regarding confidentiality in the application Include Energy Commission's regulations for confidential designation, Title 20, California Code of Regulations, Section 2505. Into the application process 	<ul style="list-style-type: none"> The entire evaluation process from receipt of applications up to the posting of the Notice of Proposed Award (NOPA) is confidential. However, all project documents submitted to the Energy Commission are considered public records subject to public disclosure after

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	<ul style="list-style-type: none"> Grant recipients should be given an opportunity to request confidentiality on all project related information as allowed under Energy Commission's regulations for confidential designation, Title 20, California Code of Regulations, Section 2505. All information referencing a recipient's process or processes, or is deemed proprietary information by the recipient, should be automatically considered confidential. 		<p>the posting of the NOPA.</p> <ul style="list-style-type: none"> Energy Commission or other state agencies may use any of these documents (application, agreement, invoices and any documentation to support the application, deliverables, final project reports, technology transfer materials) for any purpose. Applicant or recipient may request that confidential/proprietary information be designated confidential following the requirements in Title 20, California Code of Regulations, Section 2505.

Table 1: 311 and 312 NAICS Codes

31-33	Manufacturing^T
311	Food Manufacturing^T
3111	Animal Food Manufacturing^T
31111	Animal Food Manufacturing ^T
311111	Dog and Cat Food Manufacturing
311119	Other Animal Food Manufacturing
3112	Grain and Oilseed Milling^T
31121	Flour Milling and Malt Manufacturing ^T
311211	Flour Milling
311212	Rice Milling
311213	Malt Manufacturing
31122	Starch and Vegetable Fats and Oils Manufacturing ^T
311221	Wet Corn Milling
311224	Soybean and Other Oilseed Processing
311225	Fats and Oils Refining and Blending
31123	Breakfast Cereal Manufacturing ^T
311230	Breakfast Cereal Manufacturing
3113	Sugar and Confectionery Product Manufacturing^T
31131	Sugar Manufacturing ^T
311313	Beet Sugar Manufacturing
311314	Cane Sugar Manufacturing
31134	Nonchocolate Confectionery Manufacturing ^T
311340	Nonchocolate Confectionery Manufacturing
31135	Chocolate and Confectionery Manufacturing ^T
311351	Chocolate and Confectionery Manufacturing from Cacao Beans
311352	Confectionery Manufacturing from Purchased Chocolate
3114	Fruit and Vegetable Preserving and Specialty Food Manufacturing^T
31141	Frozen Food Manufacturing ^T
311411	Frozen Fruit, Juice, and Vegetable Manufacturing
311412	Frozen Specialty Food Manufacturing
31142	Fruit and Vegetable Canning, Pickling, and Drying ^T
311421	Fruit and Vegetable Canning
311422	Specialty Canning
311423	Dried and Dehydrated Food Manufacturing

31-33	Manufacturing^T
3115	Dairy Product Manufacturing^T
31151	Dairy Product (except Frozen) Manufacturing ^T
311511	Fluid Milk Manufacturing
311512	Creamery Butter Manufacturing
311513	Cheese Manufacturing
311514	Dry, Condensed, and Evaporated Dairy Product Manufacturing
31152	Ice Cream and Frozen Dessert Manufacturing ^T
311520	Ice Cream and Frozen Dessert Manufacturing
3116	Animal Slaughtering and Processing^T
31161	Animal Slaughtering and Processing ^T
311611	Animal (except Poultry) Slaughtering
311612	Meat Processed from Carcasses
311613	Rendering and Meat Byproduct Processing
311615	Poultry Processing
3117	Seafood Product Preparation and Packaging^T
31171	Seafood Product Preparation and Packaging ^T
311710	Seafood Product Preparation and Packaging
3118	Bakeries and Tortilla Manufacturing^T
31181	Bread and Bakery Product Manufacturing ^T
311811	Retail Bakeries
311812	Commercial Bakeries
311813	Frozen Cakes, Pies, and Other Pastries Manufacturing
31182	Cookie, Cracker, and Pasta Manufacturing ^T
311821	Cookie and Cracker Manufacturing
311824	Dry Pasta, Dough, and Flour Mixes Manufacturing from Purchased Flour
31183	Tortilla Manufacturing ^T
311830	Tortilla Manufacturing
3119	Other Food Manufacturing^T
31191	Snack Food Manufacturing ^T
311911	Roasted Nuts and Peanut Butter Manufacturing
311919	Other Snack Food Manufacturing
31192	Coffee and Tea Manufacturing ^T
311920	Coffee and Tea Manufacturing
31193	Flavoring Syrup and Concentrate Manufacturing ^T
311930	Flavoring Syrup and Concentrate Manufacturing

31-33	Manufacturing^T
31194	Seasoning and Dressing Manufacturing ^T
311941	Mayonnaise, Dressing, and Other Prepared Sauce Manufacturing
311942	Spice and Extract Manufacturing
31199	All Other Food Manufacturing ^T
311991	Perishable Prepared Food Manufacturing
311999	All Other Miscellaneous Food Manufacturing
312	Beverage and Tobacco Product Manufacturing^T
3121	Beverage Manufacturing^T
31211	Soft Drink and Ice Manufacturing ^T
312111	Soft Drink Manufacturing
312112	Bottled Water Manufacturing
312113	Ice Manufacturing
31212	Breweries ^T
312120	Breweries
31213	Wineries ^T
312130	Wineries
31214	Distilleries ^T
312140	Distilleries