

Table 1: Product Market Shares and Projected Assessments						
Product	December 1, 2005 bill			March 1, 2006 bill		
	Share 1/	Assessment		Share 2/	Assessment	
		Low Estimate	High Estimate		Low Estimate	High Estimate
Cigarettes	96.331%	\$231,194,400	\$240,827,500	95.999%	\$230,397,600	\$239,997,500
Cigars	2.783%	\$6,679,200	\$6,957,500	3.044%	\$7,305,600	\$7,610,000
Snuff	0.539%	\$1,293,600	\$1,347,500	0.565%	\$1,356,000	\$1,412,500
Chewing tobacco	0.111%	\$266,400	\$277,500	0.104%	\$249,600	\$260,000
Pipe tobacco	0.066%	\$158,400	\$165,000	0.064%	\$153,600	\$160,000
Roll your own	0.171%	\$410,400	\$427,500	0.224%	\$537,600	\$560,000
Total	100.001%	\$240,000,000	\$250,000,000	100.000%	\$240,000,000	\$250,000,000

1/ Source: Section 625(c) of Public Law 108-357
2/ Source: TTB S 5200-12-2004 (March 23, 2005)

Table 2: Projected Removals 1/					
Product	Units	December 1, 2005 bill		March 1, 2006 bill	
		Low Estimate	High Estimate	Low Estimate	High Estimate
Cigarettes	Number	85,585,657,938	102,227,457,189	85,585,657,938	102,227,457,189
Cigars	Number	1,895,445,704	2,072,463,641	1,895,445,704	2,072,463,641
Snuff	Pounds	18,941,979	20,765,623	18,941,979	20,765,623
Chewing tobacco	Pounds	9,621,714	10,714,065	9,621,714	10,714,065
Pipe tobacco	Pounds	997,802	1,202,722	997,802	1,202,722
Roll your own	Pounds	3,228,660	3,893,657	3,228,660	3,893,657

1/ Based on removals in the March, June and September 2005 quarterly assessments

Table 3: Projected Assessments Per Unit					
Product	Units	Dec 2005 Assessment		Mar 2006 Assessment	
		Low Estimate 1/	High Estimate 2/	Low Estimate 1/	High Estimate 2/
Cigarettes	Number	\$0.0023	\$0.0028	\$0.0023	\$0.0028
Cigars	Number	\$0.0032	\$0.0037	\$0.0035	\$0.0040
Snuff	Pounds	\$0.0623	\$0.0711	\$0.0653	\$0.0746
Chewing tobacco	Pounds	\$0.0249	\$0.0288	\$0.0233	\$0.0270
Pipe tobacco	Pounds	\$0.1317	\$0.1654	\$0.1277	\$0.1604
Roll your own	Pounds	\$0.1054	\$0.1324	\$0.1381	\$0.1734

1/ Based on low assessment and high removals
2/ Based on high assessment and low removals