

TABLE 13.—NUMBER OF SMALL ESTABLISHMENTS BY NAICS CODE

Category Description	NAICS Code	No. of Establishments
Rice	311212	60
Refined or Blended Fats and Oils	311225	140
Breakfast Cereals and Related Products	311230	60
Chocolate and Confectionery Products Made from Cacao Beans	311320	150
Nonchocolate Confectionery Products	311340	590
Frozen Fruits and Vegetables	311411	230
Frozen Specialties, NEC	311412	380
Specialty Canned Food	311422	140
Dried and Dehydrated Foods	311423	180
Fluid Milk	311511	570
Creamery Butter	311512	30
Cheese	311513	520
Dry, Condensed and Evaporated Milk	311514	210
Ice Cream and Frozen Desserts	311520	420
Fresh and Frozen Seafood	311712	660
Commercial Bakery Products	311812	2760
Frozen Bakery Products	311813	230
Cookies and Crackers	311821	390
Flour Mixes and Dough Made from Purchased Powder	311822	230
Other Snack Foods	311919	400
Mayonnaise, Dressings and Other Prepared Sauces	311941	340
Spices and Extracts	311942	280
Perishable Prepared Food	311991	480
All Other Miscellaneous Food Preparations	311999	850
Pharmaceutical Preparations (NAICS classification for dietary supplements)	325412	880
Total		11,180

## 2. Costs to Small Entities

FDA calculated the costs to small businesses with the same basic model that we used in section IX.D of this document to estimate the total costs. Although the basic model is the same for large and small firms, the individual components of costs differ for large and small firms. On average, small firms produce fewer products, and market fewer labels. FDA assumes that the estimated margarine reformulation will be done by large producers.

FDA estimated the total costs of the final rule to small business by estimating the individual categories of costs and summing them. The first category is testing costs. Small businesses would need to test their products to determine the amounts of *trans* fats. FDA did not have direct estimates of the number of products produced by the small businesses affected by the final rule. FDA estimated the number of products produced by small businesses by using a sample from

the Enhanced Establishment Database (EED) and assuming that the proportion of all products produced by small businesses was the same as the sample proportion (85 percent). FDA then multiplied the 60,000 products estimated to be tested (table 3 of this document) by the proportion of products produced by small businesses (85 percent) to estimate that 51,000 products will be tested by small businesses. Table 14 shows the range of testing costs for all small businesses.