

Table V-33
Cost Impacts on Very Small Business Entities (fewer than 20 employees) Affected by OSHA's Proposed Revision to Subparts D and I (per Entity, by 4-Digit NAICS Code)

NAICS	Industry	Estimated Receipts, 2006 (\$1,000)[a]	Entities [b]	Average Receipts per Entity	Profit Rate [c]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
1131	Timber Tract Operations	\$387,809	372	\$1,042,497	4.36% *	\$45,497	\$2,595	\$6.98	0.001%	0.015%
1132	Forest Nurseries and Gathering of Forest Products	\$80,513	149	\$540,355	4.36% *	\$23,582	\$1,204	\$8.08	0.001%	0.034%
1133	Logging	\$6,192,758	9,426	\$656,987	4.36% *	\$28,672	\$73,869	\$7.84	0.001%	0.027%
1141	Fishing	\$823,465	1,963	\$419,493	5.93% *	\$24,896	\$11,888	\$6.06	0.001%	0.024%
1142	Hunting and Trapping	\$87,850	331	\$265,407	5.93% *	\$15,752	\$2,020	\$6.10	0.002%	0.039%
1153	Support Activities for Forestry	\$605,251	1,462	\$413,988	5.44% *	\$22,519	\$9,327	\$6.38	0.002%	0.028%
2111	Oil and Gas Extraction	\$12,569,181	6,063	\$2,073,096	14.88%	\$308,504	\$205,147	\$33.84	0.002%	0.011%
2211	Electric Power Generation, Transmission and Distribution	\$4,870,743	627	\$7,768,331	4.44%	\$344,881	\$119,756	\$191.00	0.002%	0.055%
2212	Natural Gas Distribution	\$3,414,046	360	\$9,483,461	2.98%	\$282,516	\$12,920	\$35.89	0.000%	0.013%
2213	Water, Sewage and Other Systems	\$2,033,096	4,202	\$483,840	7.06%	\$34,160	\$1,780,069	\$423.62	0.088%	1.240%
3111	Animal Food Manufacturing	\$2,006,640	799	\$2,511,440	4.24%	\$106,596	\$9,609	\$12.03	0.000%	0.011%

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3112	Grain and Oilseed Milling	\$888,353	249	\$3,567,683	4.24%	\$151,427	\$3,731	\$14.98	0.000%	0.010%
3113	Sugar and Confectionery Product Manufacturing	\$843,164	1,204	\$700,303	7.68%	\$53,791	\$12,231	\$10.16	0.001%	0.019%
3114	Fruit and Vegetable Preserving and Specialty Food Manufacturing	\$1,133,325	689	\$1,644,885	7.01%	\$115,328	\$8,105	\$11.76	0.001%	0.010%
3115	Dairy Product Manufacturing	\$1,187,406	601	\$1,975,717	2.66%	\$52,485	\$7,946	\$13.22	0.001%	0.025%
3116	Animal Slaughtering and Processing	\$3,438,617	2,223	\$1,546,836	2.41%	\$37,230	\$22,257	\$10.01	0.001%	0.027%
3117	Seafood Product Preparation and Packaging	\$825,521	344	\$2,399,770	2.41%	\$57,760	\$3,362	\$9.77	0.000%	0.017%
3118	Bakeries and Tortilla Manufacturing	\$3,212,501	7,422	\$432,835	10.13%	\$43,835	\$67,820	\$9.14	0.002%	0.021%
3119	Other Food Manufacturing	\$2,703,041	1,684	\$1,605,131	5.68%	\$91,107	\$18,756	\$11.14	0.001%	0.012%
3121	Beverage Manufacturing	\$2,270,554	2,330	\$974,487	6.64%	\$64,735	\$25,781	\$11.06	0.001%	0.017%
3122	Tobacco Manufacturing	\$78,247	51	\$1,534,247	14.49%	\$222,342	\$671	\$13.16	0.001%	0.006%
3131	Fiber, Yarn, and Thread Mills	\$180,902	182	\$993,969	4.31%	\$42,882	\$2,027	\$11.14	0.001%	0.026%

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3132	Fabric Mills	\$656,662	720	\$912,031	4.31%	\$39,347	\$7,391	\$10.27	0.001%	0.026%
3133	Textile and Fabric Finishing and Fabric Coating Mills	\$1,258,127	967	\$1,301,062	4.31%	\$56,130	\$8,883	\$9.19	0.001%	0.016%
3141	Textile Furnishings Mills	\$1,736,097	2,024	\$857,756	4.56%	\$39,100	\$17,052	\$8.43	0.001%	0.022%
3149	Other Textile Product Mills	\$1,709,878	3,275	\$522,100	4.56%	\$23,799	\$25,664	\$7.84	0.002%	0.033%
3151	Apparel Knitting Mills	\$195,782	289	\$677,446	3.16%	\$21,420	\$2,606	\$9.02	0.001%	0.042%
3152	Cut and Sew Apparel Manufacturing	\$3,767,588	7,536	\$499,945	5.59%	\$27,939	\$50,792	\$6.74	0.001%	0.024%
3159	Apparel Accessories and Other Apparel Manufacturing	\$339,583	725	\$468,390	4.66%	\$21,824	\$5,527	\$7.62	0.002%	0.035%
3161	Leather and Hide Tanning and Finishing	\$123,741	188	\$658,199	6.10%	\$40,126	\$1,595	\$8.48	0.001%	0.021%
3162	Footwear Manufacturing	\$121,200	202	\$600,000	6.10%	\$36,578	\$1,799	\$8.91	0.001%	0.024%
3169	Other Leather and Allied Product Manufacturing	\$336,146	673	\$499,474	6.10%	\$30,450	\$4,899	\$7.28	0.001%	0.024%
3211	Sawmills and Wood Preservation	\$3,008,217	2,620	\$1,148,174	4.08%	\$46,843	\$28,052	\$10.71	0.001%	0.023%

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3212	Veneer, Plywood, and Engineered Wood Product Manufacturing	\$860,217	710	\$1,211,573	4.08% *	\$49,430	\$8,531	\$12.02	0.001%	0.024%
3219	Other Wood Product Manufacturing	\$5,466,331	6,911	\$790,961	4.08% *	\$32,270	\$66,672	\$9.65	0.001%	0.030%
3221	Pulp, Paper, and Paperboard Mills	\$206,617	86	\$2,402,528	3.18%	\$76,401	\$2,025	\$23.55	0.001%	0.031%
3222	Converted Paper Product Manufacturing	\$2,527,384	1,412	\$1,789,932	8.01%	\$143,414	\$26,423	\$18.71	0.001%	0.013%
3231	Printing and Related Support Activities	\$14,244,301	26,463	\$538,272	4.37% *	\$23,533	\$257,696	\$9.74	0.002%	0.041%
3241	Petroleum and Coal Products Manufacturing	\$2,167,046	689	\$3,145,204	7.50% *	\$235,928	\$21,831	\$31.69	0.001%	0.013%
3251	Basic Chemical Manufacturing	\$2,192,053	682	\$3,214,155	4.58%	\$147,210	\$18,700	\$27.42	0.001%	0.019%
3252	Resin, Synthetic Rubber, and Artificial Synthetic Fibers and Filaments Manufacturing	\$797,842	340	\$2,346,595	8.53%	\$200,167	\$9,323	\$27.42	0.001%	0.014%

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3253	Pesticide, Fertilizer, and Other Agricultural Chemical Manufacturing	\$1,060,950	449	\$2,362,918	11.10% *	\$262,168	\$11,101	\$24.72	0.001%	0.009%
3254	Pharmaceutical and Medicine Manufacturing	\$1,671,309	828	\$2,018,489	16.64%	\$335,797	\$13,829	\$16.70	0.001%	0.005%
3255	Paint, Coating, and Adhesive Manufacturing	\$1,668,102	989	\$1,686,655	5.38%	\$90,816	\$14,755	\$14.92	0.001%	0.016%
3256	Soap, Cleaning Compound, and Toilet Preparation Manufacturing	\$3,031,221	1,417	\$2,139,182	9.21%	\$196,922	\$21,579	\$15.23	0.001%	0.008%
3259	Other Chemical Product and Preparation Manufacturing	\$2,120,935	1,402	\$1,512,793	4.51%	\$68,164	\$23,326	\$16.64	0.001%	0.024%
3261	Plastics Product Manufacturing	\$6,241,338	5,216	\$1,196,576	4.42%	\$52,850	\$58,645	\$11.24	0.001%	0.021%
3262	Rubber Product Manufacturing	\$897,778	968	\$927,457	2.59%	\$24,013	\$11,449	\$11.83	0.001%	0.049%
3271	Clay Product and Refractory Manufacturing	\$479,460	1,008	\$475,655	4.41%	\$21,000	\$13,103	\$13.00	0.003%	0.062%

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3272	Glass and Glass Product Manufacturing	\$788,025	1,376	\$572,692	3.42%	\$19,591	\$19,467	\$14.15	0.002%	0.072%
3273	Cement and Concrete Product Manufacturing	\$4,171,545	3,214	\$1,297,929	6.64%	\$86,158	\$58,861	\$18.31	0.001%	0.021%
3274	Lime and Gypsum Product Manufacturing	\$224,556	163	\$1,377,646	6.64% *	\$91,449	\$2,910	\$17.85	0.001%	0.020%
3279	Other Nonmetallic Mineral Product Manufacturing	\$1,809,989	2,074	\$872,705	5.49% *	\$47,903	\$31,873	\$15.37	0.002%	0.032%
3311	Iron and Steel Mills and Ferroalloy Manufacturing	\$1,127,635	473	\$2,384,007	4.49%	\$107,089	\$8,533	\$18.04	0.001%	0.017%
3312	Steel Product Manufacturing from Purchased Steel	\$354,222	272	\$1,302,285	4.49% *	\$58,499	\$4,550	\$16.73	0.001%	0.029%
3313	Alumina and Aluminum Production and Processing	\$395,465	209	\$1,892,177	4.46%	\$84,484	\$3,805	\$18.20	0.001%	0.022%
3314	Nonferrous Metal (except Aluminum) Production and Processing	\$654,593	431	\$1,518,778	4.42% *	\$67,054	\$7,630	\$17.70	0.001%	0.026%
3315	Foundries	\$831,986	992	\$838,695	4.11%	\$34,502	\$12,919	\$13.02	0.002%	0.038%

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3321	Forging and Stamping	\$1,450,984	1,265	\$1,147,023	4.71%	\$53,968	\$16,960	\$13.41	0.001%	0.025%
3322	Cutlery and Handtool Manufacturing	\$755,903	973	\$776,879	5.22%	\$40,581	\$11,110	\$11.42	0.001%	0.028%
3323	Architectural and Structural Metals Manufacturing	\$7,826,903	8,656	\$904,217	4.70%	\$42,533	\$97,148	\$11.22	0.001%	0.026%
3324	Boiler, Tank, and Shipping Container Manufacturing	\$891,879	638	\$1,397,929	3.58%	\$50,096	\$8,440	\$13.23	0.001%	0.026%
3325	Hardware Manufacturing	\$442,351	438	\$1,009,933	5.22%	\$52,755	\$5,201	\$11.87	0.001%	0.023%
3326	Spring and Wire Product Manufacturing	\$850,387	923	\$921,330	5.22%	\$48,127	\$10,891	\$11.80	0.001%	0.025%
3327	Machine Shops; Turned Product; and Screw, Nut, and Bolt Manufacturing	\$11,888,606	19,544	\$608,300	5.80%	\$35,270	\$213,298	\$10.91	0.002%	0.031%
3328	Coating, Engraving, Heat Treating, and Allied Activities	\$2,462,950	3,871	\$636,257	4.85%	\$30,888	\$42,106	\$10.88	0.002%	0.035%
3329	Other Fabricated Metal Product Manufacturing	\$3,622,775	3,893	\$930,587	6.81%	\$63,344	\$46,487	\$11.94	0.001%	0.019%

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3331	Agriculture, Construction, and Mining Machinery Manufacturing	\$2,277,178	1,634	\$1,393,622	5.10%	\$71,064	\$20,381	\$12.47	0.001%	0.018%
3332	Industrial Machinery Manufacturing	\$2,532,204	2,414	\$1,048,966	5.80%	\$60,827	\$30,083	\$12.46	0.001%	0.020%
3333	Commercial and Service Industry Machinery Manufacturing	\$1,452,641	1,403	\$1,035,382	4.86%	\$50,304	\$17,565	\$12.52	0.001%	0.025%
3334	Ventilation, Heating, Air-Conditioning, and Commercial Refrigeration Equipment Manufacturing	\$1,024,923	826	\$1,240,826	4.55%	\$56,494	\$10,543	\$12.76	0.001%	0.023%
3335	Metalworking Machinery Manufacturing	\$4,107,437	5,799	\$708,301	5.29%	\$37,464	\$72,668	\$12.53	0.002%	0.033%
3336	Engine, Turbine, and Power Transmission Equipment Manufacturing	\$584,004	407	\$1,434,900	2.63%	\$37,694	\$6,098	\$14.98	0.001%	0.040%
3339	Other General Purpose Machinery Manufacturing	\$4,054,596	3,516	\$1,153,184	4.58%	\$52,774	\$45,436	\$12.92	0.001%	0.024%

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3341	Computer and Peripheral Equipment Manufacturing	\$1,132,789	841	\$1,346,955	9.05%	\$121,852	\$9,054	\$10.77	0.001%	0.009%
3342	Communications Equipment Manufacturing	\$1,195,330	973	\$1,228,500	4.57%	\$56,177	\$12,936	\$13.29	0.001%	0.024%
3343	Audio and Video Equipment Manufacturing	\$420,605	369	\$1,139,851	4.52%	\$51,535	\$3,966	\$10.75	0.001%	0.021%
3344	Semiconductor and Other Electronic Component Manufacturing	\$4,475,225	2,333	\$1,918,228	6.60%	\$126,699	\$29,862	\$12.80	0.001%	0.010%
3345	Navigational, Measuring, Electromedical, and Control Instruments Manufacturing	\$3,210,871	2,962	\$1,084,021	5.94%	\$64,418	\$38,645	\$13.05	0.001%	0.020%
3346	Manufacturing and Reproducing Magnetic and Optical Media	\$563,452	614	\$917,675	4.52%*	\$41,490	\$6,142	\$10.00	0.001%	0.024%
3351	Electric Lighting Equipment Manufacturing	\$762,790	704	\$1,083,508	4.21%	\$45,650	\$7,793	\$11.07	0.001%	0.024%
3352	Household Appliance Manufacturing	\$475,225	189	\$2,514,418	4.21%	\$105,937	\$2,095	\$11.09	0.000%	0.010%

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3353	Electrical Equipment Manufacturing	\$1,599,800	1,309	\$1,222,154	7.15%	\$87,360	\$15,885	\$12.14	0.001%	0.014%
3359	Other Electrical Equipment and Component Manufacturing	\$1,428,517	1,035	\$1,380,209	5.41%	\$74,701	\$13,130	\$12.69	0.001%	0.017%
3361	Motor Vehicle Manufacturing	\$602,458	181	\$3,328,498	4.87%	\$161,971	\$3,023	\$16.70	0.001%	0.010%
3362	Motor Vehicle Body and Trailer Manufacturing	\$1,171,697	1,042	\$1,124,469	2.04%	\$22,944	\$12,495	\$11.99	0.001%	0.052%
3363	Motor Vehicle Parts Manufacturing	\$3,196,010	2,540	\$1,258,272	2.04%	\$25,675	\$34,147	\$13.44	0.001%	0.052%
3364	Aerospace Product and Parts Manufacturing	\$805,446	730	\$1,103,351	2.04%	\$22,514	\$11,791	\$16.15	0.001%	0.072%
3365	Railroad Rolling Stock Manufacturing	\$124,475	75	\$1,659,673	4.16%	\$69,084	\$1,112	\$14.83	0.001%	0.021%
3366	Ship and Boat Building	\$1,004,262	1,152	\$871,756	2.72%	\$23,736	\$28,093	\$24.39	0.003%	0.103%
3369	Other Transportation Equipment Manufacturing	\$623,309	738	\$844,592	5.86%	\$49,508	\$7,939	\$10.76	0.001%	0.022%

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3371	Household and Institutional Furniture and Kitchen Cabinet Manufacturing	\$6,772,307	13,501	\$501,615	6.31% *	\$31,648	\$114,535	\$8.48	0.002%	0.027%
3372	Office Furniture (including Fixtures) Manufacturing	\$2,004,309	2,534	\$790,967	4.54% *	\$35,935	\$26,031	\$10.27	0.001%	0.029%
3379	Other Furniture Related Product Manufacturing	\$512,019	592	\$864,897	4.54% *	\$39,293	\$5,853	\$9.89	0.001%	0.025%
3391	Medical Equipment and Supplies Manufacturing	\$4,659,876	9,659	\$482,439	4.54%	\$21,918	\$100,007	\$10.35	0.002%	0.047%
3399	Other Miscellaneous Manufacturing	\$9,815,716	14,922	\$657,802	10.77%	\$70,839	\$144,769	\$9.70	0.001%	0.014%
4231	Motor Vehicle and Motor Vehicle Parts and Supplies Merchant Wholesalers	\$33,796,942	14,546	\$2,323,453	5.80%	\$134,657	\$222,517	\$15.30	0.001%	0.011%
4232	Furniture and Home Furnishing Merchant Wholesalers	\$23,149,126	9,117	\$2,539,117	2.76% *	\$70,025	\$99,629	\$10.93	0.000%	0.016%
4233	Lumber and Other Construction Materials Merchant Wholesalers	\$31,719,378	10,007	\$3,169,719	2.90%	\$92,050	\$156,423	\$15.63	0.000%	0.017%

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4234	Professional and Commercial Equipment and Supplies Merchant Wholesalers	\$41,082,278	22,418	\$1,832,558	3.04%	\$55,739	\$367,033	\$16.37	0.001%	0.029%
4235	Metal and Mineral (except Petroleum) Merchant Wholesalers	\$29,709,743	5,765	\$5,153,468	2.78%	\$143,354	\$77,794	\$13.49	0.000%	0.009%
4236	Electrical and Electronic Goods Merchant Wholesalers	\$56,255,928	16,322	\$3,446,632	2.69%	\$92,684	\$275,683	\$16.89	0.000%	0.018%
4237	Hardware, and Plumbing and Heating Equipment and Supplies Merchant Wholesalers	\$23,328,205	8,931	\$2,612,048	2.28%	\$59,475	\$154,242	\$17.27	0.001%	0.029%
4238	Machinery, Equipment, and Supplies Merchant Wholesalers	\$79,350,790	35,906	\$2,209,959	2.99%	\$66,078	\$681,589	\$18.98	0.001%	0.029%
4239	Miscellaneous Durable Goods Merchant Wholesalers	\$59,619,001	27,590	\$2,160,892	3.44%	\$74,240	\$351,677	\$12.75	0.001%	0.017%
4241	Paper and Paper Product Merchant Wholesalers	\$17,913,702	7,732	\$2,316,826	2.90%	\$67,282	\$81,321	\$10.52	0.000%	0.016%

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4242	Drugs and Druggists' Sundries Merchant Wholesalers	\$14,645,451	5,112	\$2,864,916	2.12%	\$60,879	\$46,063	\$9.01	0.000%	0.015%
4243	Apparel, Piece Goods, and Notions Merchant Wholesalers	\$29,052,068	12,590	\$2,307,551	3.46%	\$79,734	\$100,090	\$7.95	0.000%	0.010%
4244	Grocery and Related Product Wholesalers	\$82,094,767	22,264	\$3,687,332	4.79%	\$176,774	\$247,689	\$11.13	0.000%	0.006%
4245	Farm Product Raw Material Merchant Wholesalers	\$23,766,585	3,217	\$7,387,810	2.59%	\$191,509	\$35,334	\$10.98	0.000%	0.006%
4246	Chemical and Allied Products Merchant Wholesalers	\$20,697,064	7,069	\$2,927,863	2.28%	\$66,751	\$106,772	\$15.10	0.001%	0.023%
4247	Petroleum and Petroleum Products Merchant Wholesalers	\$29,492,323	3,505	\$8,414,357	3.16%	\$266,252	\$67,443	\$19.24	0.000%	0.007%
4248	Beer, Wine, and Distilled Alcoholic Beverage Merchant Wholesalers	\$5,412,757	2,010	\$2,692,914	2.00%	\$53,773	\$21,111	\$10.50	0.000%	0.020%
4249	Miscellaneous Nondurable Goods Merchant Wholesalers	\$41,576,666	22,457	\$1,851,390	3.92%	\$72,536	\$198,711	\$8.85	0.000%	0.012%

Table V-33, contd.
Cost Impacts on Very Small Business Entities (fewer than 20 employees) Affected by OSHA's Proposed Revision to Subparts D and I (per Entity, by 4-Digit NAICS Code)

NAICS	Industry	Estimated Receipts, 2006 (\$1,000)[a]	Entities [b]	Average Receipts per Entity	Profit Rate [c]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
4251	Wholesale Electronic Markets and Agents and Brokers	\$104,389,486	50,014	\$2,087,205	3.18% *	\$66,431	\$545,447	\$10.91	0.001%	0.016%
4411	Automobile Dealers	\$76,660,409	32,728	\$2,342,349	7.14%	\$167,239	\$502,832	\$15.36	0.001%	0.009%
4412	Other Motor Vehicle Dealers	\$23,808,475	13,140	\$1,811,908	1.18% **	\$21,401	\$199,925	\$15.21	0.001%	0.071%
4413	Automotive Parts, Accessories, and Tire Stores	\$22,705,955	31,293	\$725,592	2.78% *	\$20,149	\$473,574	\$15.13	0.002%	0.075%
4421	Furniture Stores	\$16,518,056	18,894	\$874,249	1.45% *	\$12,642	\$159,017	\$8.42	0.001%	0.067%
4422	Home Furnishings Stores	\$18,788,457	25,517	\$736,311	3.63% *	\$26,750	\$263,974	\$10.35	0.001%	0.039%
4431	Electronics and Appliance Stores	\$20,267,091	29,639	\$683,798	3.63% *	\$24,843	\$342,454	\$11.55	0.002%	0.047%
4441	Building Material and Supplies Dealers	\$43,376,582	39,068	\$1,110,284	3.52% *	\$39,082	\$427,359	\$10.94	0.001%	0.028%
4442	Lawn and Garden Equipment and Supplies Stores	\$14,399,020	15,134	\$951,435	7.87% **	\$74,868	\$155,758	\$10.29	0.001%	0.014%
4451	Grocery Stores	\$41,273,462	58,462	\$705,988	2.20% *	\$15,561	\$315,104	\$5.39	0.001%	0.035%
4452	Specialty Food Stores	\$11,574,924	21,668	\$534,194	2.07% *	\$11,038	\$113,749	\$5.25	0.001%	0.048%
4453	Beer, Wine, and Liquor Stores	\$21,622,593	25,919	\$834,237	2.07% *	\$17,238	\$114,713	\$4.43	0.001%	0.026%
4461	Health and Personal Care Stores	\$49,201,213	40,170	\$1,224,825	2.34% *	\$28,695	\$278,028	\$6.92	0.001%	0.024%
4471	Gasoline Stations	\$84,812,096	62,033	\$1,367,209	2.94% *	\$40,137	\$520,213	\$8.39	0.001%	0.021%

Table V-33, contd.
Cost Impacts on Very Small Business Entities (fewer than 20 employees) Affected by OSHA's Proposed Revision to Subparts D and I (per Entity, by 4-Digit NAICS Code)

NAICS	Industry	Estimated Receipts, 2006 (\$1,000)[a]	Entities [b]	Average Receipts per Entity	Profit Rate [c]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
4481	Clothing Stores	\$18,232,600	38,587	\$472,506	1.01%	\$4,783	\$265,485	\$6.88	0.001%	0.144%
4482	Shoe Stores	\$3,633,483	6,189	\$587,087	5.53%	\$32,491	\$39,276	\$6.35	0.001%	0.020%
4483	Jewelry, Luggage, and Leather Goods Stores	\$12,044,959	18,976	\$634,747	5.53%	\$35,129	\$148,761	\$7.84	0.001%	0.022%
4511	Sporting Goods, Hobby, and Musical Instrument Stores	\$15,827,965	29,986	\$527,845	5.53%	\$29,213	\$277,337	\$9.25	0.002%	0.032%
4512	Book, Periodical, and Music Stores	\$3,566,592	8,788	\$405,848	3.00%	\$12,170	\$50,453	\$5.74	0.001%	0.047%
4521	Department Stores	\$578,257	285	\$2,028,973	3.00%	\$60,841	\$2,121	\$7.44	0.000%	0.012%
4529	Other General Merchandise Stores	\$4,474,218	9,608	\$465,676	4.26%	\$19,820	\$83,477	\$8.69	0.002%	0.044%
4531	Florists	\$5,024,928	18,784	\$267,511	4.26%	\$11,385	\$70,314	\$3.74	0.001%	0.033%
4532	Office Supplies, Stationery, and Gift Stores	\$10,424,882	27,832	\$374,565	3.60%	\$13,471	\$228,837	\$8.22	0.002%	0.061%
4533	Used Merchandise Stores	\$4,445,806	12,195	\$364,560	3.60%	\$13,111	\$68,308	\$5.60	0.002%	0.043%
4539	Other Miscellaneous Store Retailers	\$25,004,525	35,275	\$708,846	3.60%	\$25,493	\$339,229	\$9.62	0.001%	0.038%
4541	Electronic Shopping and Mail-Order Houses	\$13,741,769	13,418	\$1,024,129	3.60%	\$36,833	\$85,564	\$6.38	0.001%	0.017%
4542	Vending Machine Operators	\$2,080,676	4,261	\$488,307	4.05%	\$19,771	\$47,978	\$11.26	0.002%	0.057%

Table V-33, contd.
Cost Impacts on Very Small Business Entities (fewer than 20 employees) Affected by OSHA's Proposed Revision to Subparts D and I (per Entity, by 4-Digit NAICS Code)

NAICS	Industry	Estimated Receipts, 2006 (\$1,000)[a]	Entities [b]	Average Receipts per Entity	Profit Rate [c]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
4543	Direct Selling Establishments	\$17,714,226	19,468	\$909,915	4.05% *	\$36,841	\$222,184	\$11.41	0.001%	0.031%
4811	Scheduled Air Transportation	\$653,135	341	\$1,915,351	4.05% *	\$77,550	\$12,632	\$37.04	0.002%	0.048%
4812	Nonscheduled Air Transportation	\$1,907,100	1,945	\$980,514	2.98% *	\$29,207	\$36,355	\$18.69	0.002%	0.064%
4831	Deep Sea, Coastal, and Great Lakes Water Transportation	\$1,199,484	627	\$1,913,053	2.98% *	\$56,985	\$10,881	\$17.35	0.001%	0.030%
4832	Inland Water Transportation	\$471,751	445	\$1,060,115	6.58% *	\$69,774	\$6,121	\$13.76	0.001%	0.020%
4841	General Freight Trucking	\$25,520,469	51,793	\$492,740	6.58% *	\$32,431	\$524,242	\$10.12	0.002%	0.031%
4842	Specialized Freight Trucking	\$22,861,046	44,397	\$514,923	2.80% *	\$14,420	\$409,786	\$9.23	0.002%	0.064%
4851	Urban Transit Systems	\$130,604	410	\$318,546	2.80% *	\$8,921	\$4,312	\$10.52	0.003%	0.118%
4852	Interurban and Rural Bus Transportation	\$74,916	158	\$474,151	2.52% *	\$11,945	\$1,977	\$12.52	0.003%	0.105%
4853	Taxi and Limousine Service	\$1,975,353	6,242	\$316,462	2.52% *	\$7,973	\$37,196	\$5.96	0.002%	0.075%
4854	School and Employee Bus Transportation	\$460,377	2,065	\$222,943	2.52% *	\$5,617	\$18,468	\$8.94	0.004%	0.159%
4855	Charter Bus Industry	\$359,540	749	\$480,027	2.52% *	\$12,094	\$6,028	\$8.05	0.002%	0.067%
4859	Other Transit and Ground Passenger Transportation	\$697,837	2,321	\$300,662	2.52% *	\$7,575	\$15,671	\$6.75	0.002%	0.089%

Table V-33, contd.
Cost Impacts on Very Small Business Entities (fewer than 20 employees) Affected by OSHA's Proposed Revision to Subparts D and I (per Entity, by 4-Digit NAICS Code)

NAICS	Industry	Estimated Receipts, 2006 (\$1,000)[a]	Entities [b]	Average Receipts per Entity	Profit Rate [c]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
4861	Pipeline Transportation of Crude Oil	\$180,343	23	\$7,841,011	2.52% *	\$197,542	\$0	\$0.00	0.000%	0.000%
4862	Pipeline Transportation of Natural Gas	\$550,767	65	\$8,473,335	14.28% *	\$1,209,754	\$1,505	\$23.15	0.000%	0.002%
4869	Other Pipeline Transportation	\$36,978	38	\$973,115	14.28% *	\$138,934	\$0	\$0.00	0.000%	0.000%
4871	Scenic and Sightseeing Transportation, Land	\$265,948	520	\$511,438	14.28% *	\$73,019	\$3,222	\$6.20	0.001%	0.008%
4872	Scenic and Sightseeing Transportation, Water	\$592,466	1,701	\$348,304	5.04% *	\$17,557	\$11,798	\$6.94	0.002%	0.040%
4879	Scenic and Sightseeing Transportation, Other	\$169,014	154	\$1,097,495	5.04% *	\$55,320	\$1,676	\$10.88	0.001%	0.020%
4881	Support Activities for Air Transportation	\$2,175,890	3,193	\$681,456	5.04% **	\$34,350	\$45,933	\$14.39	0.002%	0.042%
4882	Support Activities for Rail Transportation	\$360,644	330	\$1,092,860	3.61% **	\$39,447	\$5,255	\$15.92	0.001%	0.040%
4883	Support Activities for Water Transportation	\$1,045,561	1,423	\$734,759	3.61% **	\$26,521	\$21,772	\$15.30	0.002%	0.058%
4884	Support Activities for Road Transportation	\$3,128,899	8,160	\$383,444	3.61% **	\$13,840	\$81,485	\$9.99	0.003%	0.072%

Table V-33, contd.
Cost Impacts on Very Small Business Entities (fewer than 20 employees) Affected by OSHA's Proposed Revision to Subparts D and I (per Entity, by 4-Digit NAICS Code)

NAICS	Industry	Estimated Receipts, 2006 (\$1,000)[a]	Entities [b]	Average Receipts per Entity	Profit Rate [c]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
4885	Freight Transportation Arrangement	\$10,671,342	11,478	\$929,721	3.61% **	\$33,558	\$89,318	\$7.78	0.001%	0.023%
4889	Other Support Activities for Transportation	\$601,593	1,335	\$450,632	3.61% **	\$16,266	\$11,885	\$8.90	0.002%	0.055%
4921	Couriers	\$1,494,770	3,123	\$478,633	3.61% **	\$17,276	\$46,125	\$14.77	0.003%	0.085%
4922	Local Messengers and Local Delivery	\$1,517,013	4,097	\$370,274	3.61% **	\$13,365	\$29,613	\$7.23	0.002%	0.054%
4931	Warehousing and Storage	\$3,055,820	3,739	\$817,283	3.61% *	\$29,500	\$49,540	\$13.25	0.002%	0.045%
5111	Newspaper, Periodical, Book, and Directory Publishers	\$8,260,517	13,904	\$594,111	5.03% *	\$29,866	\$90,899	\$6.54	0.001%	0.022%
5112	Software Publishers	\$3,993,639	4,545	\$878,688	12.58% *	\$110,516	\$38,565	\$8.49	0.001%	0.008%
5121	Motion Picture and Video Industries	\$10,792,250	15,602	\$691,722	17.36% **	\$120,081	\$92,048	\$5.90	0.001%	0.005%
5122	Sound Recording Industries	\$1,534,574	3,172	\$483,788	6.35% **	\$30,727	\$26,785	\$8.44	0.002%	0.027%
5151	Radio and Television Broadcasting	\$1,953,574	3,564	\$548,141	8.41% *	\$46,085	\$45,001	\$12.63	0.002%	0.027%
5152	Cable and Other Subscription Programming	\$340,677	298	\$1,143,210	7.05% *	\$80,543	\$13,774	\$46.22	0.004%	0.057%
5161	Internet Publishing and Broadcasting	\$2,334,733	2,086	\$1,119,239	7.05% *	\$78,854	\$18,897	\$9.06	0.001%	0.011%

Table V-33, contd.
Cost Impacts on Very Small Business Entities (fewer than 20 employees) Affected by OSHA's Proposed Revision to Subparts D and I (per Entity, by 4-Digit NAICS Code)

NAICS	Industry	Estimated Receipts, 2006 (\$1,000)[a]	Entities [b]	Average Receipts per Entity	Profit Rate [c]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
5171	Wired Telecommunications Carriers	\$2,668,487	1,828	\$1,459,785	7.40%*	\$108,001	\$96,989	\$53.06	0.004%	0.049%
5172	Wireless Telecommunications Carriers (except Satellite)	\$1,851,991	2,209	\$838,384	6.69%*	\$56,059	\$59,605	\$26.98	0.003%	0.048%
5173	Telecommunications Resellers	\$2,053,531	1,956	\$1,049,862	6.69%*	\$70,200	\$20,251	\$10.35	0.001%	0.015%
5174	Satellite Telecommunications	\$493,742	349	\$1,414,733	6.69%*	\$94,597	\$16,360	\$46.88	0.003%	0.050%
5175	Cable and Other Program Distribution	\$900,917	938	\$960,466	6.69%*	\$64,222	\$11,195	\$11.93	0.001%	0.019%
5179	Other Telecommunications	\$402,683	375	\$1,073,822	6.69%*	\$71,802	\$7,398	\$19.73	0.002%	0.027%
5181	Internet Service Providers and Web Search Portals	\$2,569,384	4,407	\$583,023	6.69%*	\$38,984	\$25,253	\$5.73	0.001%	0.015%
5182	Data Processing, Hosting, and Related Services	\$3,826,822	5,747	\$665,882	7.45%*	\$49,578	\$38,357	\$6.67	0.001%	0.013%
5191	Other Information Services	\$977,138	2,858	\$341,896	7.45%*	\$25,456	\$23,997	\$8.40	0.002%	0.033%
5211	Monetary Authorities - Central Bank	\$172,607	41	\$4,209,924	8.94%*	\$376,384	\$134	\$3.27	0.000%	0.001%

Table V-33, contd.
Cost Impacts on Very Small Business Entities (fewer than 20 employees) Affected by OSHA's Proposed Revision to Subparts D and I (per Entity, by 4-Digit NAICS Code)

NAICS	Industry	Estimated Receipts, 2006 (\$1,000)[a]	Entities [b]	Average Receipts per Entity	Profit Rate [c]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
5221	Depository Credit Intermediation	\$11,350,517	7,957	\$1,426,482	15.59% *	\$222,413	\$33,848	\$4.25	0.000%	0.002%
5222	Nondepository Credit Intermediation	\$14,904,489	21,695	\$687,001	11.43% *	\$78,522	\$59,515	\$2.74	0.000%	0.003%
5223	Activities Related to Credit Intermediation	\$12,461,500	26,458	\$470,992	9.01% **	\$42,442	\$87,199	\$3.30	0.001%	0.008%
5231	Securities and Commodity Contracts Intermediation and Brokerage	\$12,164,444	12,099	\$1,005,409	10.15% *	\$102,072	\$61,188	\$5.06	0.001%	0.005%
5232	Securities and Commodity Exchanges	\$191,152	110	\$1,737,742	10.11% *	\$175,691	\$516	\$4.69	0.000%	0.003%
5239	Other Financial Investment Activities	\$30,889,815	39,095	\$790,122	10.11% *	\$79,884	\$107,623	\$2.75	0.000%	0.003%
5241	Insurance Carriers	\$9,280,142	6,133	\$1,513,149	28.35% *	\$429,009	\$20,639	\$3.37	0.000%	0.001%
5242	Agencies, Brokerages, and Other Insurance Related Activities	\$51,888,775	125,791	\$412,500	5.12% *	\$21,110	\$198,180	\$1.58	0.000%	0.007%
5259	Other Investment Pools and Funds	\$4,409,909	1,957	\$2,253,403	5.12% *	\$115,317	\$6,908	\$3.53	0.000%	0.003%
5311	Lessors of Real Estate	\$64,393,740	93,546	\$688,364	64.80% *	\$446,050	\$437,293	\$4.67	0.001%	0.001%
5312	Offices of Real Estate Agents and Brokers	\$58,113,104	103,231	\$562,942	13.34% *	\$75,118	\$400,307	\$3.88	0.001%	0.005%
5313	Activities Related to Real Estate	\$27,396,855	66,691	\$410,803	9.66% *	\$39,672	\$349,555	\$5.24	0.001%	0.013%

Table V-33, contd.
Cost Impacts on Very Small Business Entities (fewer than 20 employees) Affected by OSHA's Proposed Revision to Subparts D and I (per Entity, by 4-Digit NAICS Code)

NAICS	Industry	Estimated Receipts, 2006 (\$1,000)[a]	Entities [b]	Average Receipts per Entity	Profit Rate [c]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
5321	Automotive Equipment Rental and Leasing	\$3,292,219	4,120	\$799,082	13.34% **	\$106,627	\$19,741	\$4.79	0.001%	0.004%
5322	Consumer Goods Rental	\$4,071,412	11,393	\$357,361	3.20% *	\$11,433	\$50,436	\$4.43	0.001%	0.039%
5323	General Rental Centers	\$1,674,477	2,984	\$561,152	4.58% *	\$25,683	\$16,334	\$5.47	0.001%	0.021%
5324	Commercial and Industrial Machinery and Equipment Rental and Leasing	\$6,848,009	7,333	\$933,862	4.58% **	\$42,741	\$50,405	\$6.87	0.001%	0.016%
5331	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	\$2,649,989	1,829	\$1,448,873	6.44% *	\$93,372	\$5,544	\$3.03	0.000%	0.003%
5411	Legal Services	\$82,265,064	172,259	\$477,566	31.10% **	\$148,544	\$501,898	\$2.91	0.001%	0.002%
5412	Accounting, Tax Preparation, Bookkeeping, and Payroll Services	\$29,629,156	100,204	\$295,688	8.85% **	\$26,159	\$477,643	\$4.77	0.002%	0.018%
5413	Architectural, Engineering, and Related Services	\$47,192,342	89,960	\$524,593	8.74% **	\$45,875	\$677,538	\$7.53	0.001%	0.016%
5414	Specialized Design Services	\$15,325,203	32,491	\$471,675	4.81% **	\$22,675	\$160,943	\$4.95	0.001%	0.022%

Table V-33, contd.
Cost Impacts on Very Small Business Entities (fewer than 20 employees) Affected by OSHA's Proposed Revision to Subparts D and I (per Entity, by 4-Digit NAICS Code)

NAICS	Industry	Estimated Receipts, 2006 (\$1,000)[a]	Entities [b]	Average Receipts per Entity	Profit Rate [c]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
5415	Computer Systems Design and Related Services	\$40,080,133	92,442	\$433,571	6.41% **	\$27,772	\$563,590	\$6.10	0.001%	0.022%
5416	Management, Scientific, and Technical Consulting Services	\$56,399,491	130,867	\$430,968	5.96% **	\$25,698	\$698,904	\$5.34	0.001%	0.021%
5417	Scientific Research and Development Services	\$9,386,971	10,458	\$897,588	7.95% **	\$71,354	\$88,030	\$8.42	0.001%	0.012%
5418	Advertising and Related Services	\$21,120,642	32,970	\$640,602	8.66% **	\$55,502	\$2,488,575	\$75.48	0.012%	0.136%
5419	Other Professional, Scientific, and Technical Services	\$28,309,467	59,744	\$473,846	5.61% **	\$26,563	\$292,251	\$4.89	0.001%	0.018%
5511	Management of Companies and Enterprises	\$11,224,566	5,747	\$1,953,117	7.10% **	\$138,734	\$37,706	\$6.56	0.000%	0.005%
5611	Office Administrative Services	\$12,118,706	20,907	\$579,648	14.63% *	\$84,813	\$111,475	\$5.33	0.001%	0.006%
5612	Facilities Support Services	\$583,310	964	\$605,093	4.46% *	\$26,988	\$8,440	\$8.76	0.001%	0.032%
5613	Employment Services	\$6,016,114	14,182	\$424,208	4.46% **	\$18,920	\$85,318	\$6.02	0.001%	0.032%
5614	Business Support Services	\$10,753,445	26,155	\$411,143	2.65% *	\$10,887	\$127,182	\$4.86	0.001%	0.045%

Table V-33, contd.
Cost Impacts on Very Small Business Entities (fewer than 20 employees) Affected by OSHA's Proposed Revision to Subparts D and I (per Entity, by 4-Digit NAICS Code)

NAICS	Industry	Estimated Receipts, 2006 (\$1,000)[a]	Entities [b]	Average Receipts per Entity	Profit Rate [c]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
5615	Travel Arrangement and Reservation Services	\$5,459,301	16,178	\$337,452	4.46% **	\$15,051	\$73,862	\$4.57	0.001%	0.030%
5616	Investigation and Security Services	\$5,415,118	15,858	\$341,475	3.73% *	\$12,749	\$103,358	\$6.52	0.002%	0.051%
5617	Services to Buildings and Dwellings	\$44,284,357	157,597	\$280,997	4.46% *	\$12,533	\$66,007,087	\$418.83	0.149%	3.342%
5619	Other Support Services	\$10,892,149	16,890	\$644,887	4.46% *	\$28,763	\$89,300	\$5.29	0.001%	0.018%
5621	Waste Collection	\$4,158,432	6,066	\$685,531	5.83% *	\$39,956	\$46,360	\$7.64	0.001%	0.019%
5622	Waste Treatment and Disposal	\$1,178,456	1,254	\$939,758	4.61% *	\$43,312	\$12,979	\$10.35	0.001%	0.024%
5629	Remediation and Other Waste Management Services	\$3,905,788	6,382	\$612,001	4.61% *	\$28,206	\$79,635	\$12.48	0.002%	0.044%
6111	Elementary and Secondary Schools	\$3,208,243	7,948	\$403,654	4.61% **	\$18,604	\$26,604	\$3.35	0.001%	0.018%
6112	Junior Colleges	\$91,743	190	\$482,860	8.06% **	\$38,902	\$922	\$4.85	0.001%	0.012%
6113	Colleges, Universities, and Professional Schools	\$517,093	798	\$647,987	8.06% **	\$52,205	\$3,909	\$4.90	0.001%	0.009%
6114	Business Schools and Computer and Management Training	\$2,784,832	5,953	\$467,803	8.06% **	\$37,689	\$20,664	\$3.47	0.001%	0.009%
6115	Technical and Trade Schools	\$2,487,317	5,624	\$442,268	8.06% **	\$35,631	\$26,018	\$4.63	0.001%	0.013%

Table V-33, contd.
Cost Impacts on Very Small Business Entities (fewer than 20 employees) Affected by OSHA's Proposed Revision to Subparts D and I (per Entity, by 4-Digit NAICS Code)

NAICS	Industry	Estimated Receipts, 2006 (\$1,000)[a]	Entities [b]	Average Receipts per Entity	Profit Rate [c]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
6116	Other Schools and Instruction	\$7,122,626	30,637	\$232,484	8.06% **	\$18,730	\$93,804	\$3.06	0.001%	0.016%
6117	Educational Support Services	\$2,286,099	5,479	\$417,247	8.06% **	\$33,616	\$19,884	\$3.63	0.001%	0.011%
6211	Offices of Physicians	\$119,068,918	172,296	\$691,072	8.06% *	\$55,676	\$643,955	\$3.74	0.001%	0.007%
6212	Offices of Dentists	\$73,670,884	115,748	\$636,477	4.45% *	\$28,307	\$392,128	\$3.39	0.001%	0.012%
6213	Offices of Other Health Practitioners	\$34,047,240	104,920	\$324,507	7.34% *	\$23,822	\$353,202	\$3.37	0.001%	0.014%
6214	Outpatient Care Centers	\$6,037,094	8,987	\$671,759	8.13% *	\$54,610	\$44,626	\$4.97	0.001%	0.009%
6215	Medical and Diagnostic Laboratories	\$5,870,390	6,215	\$944,552	5.71% *	\$53,887	\$28,579	\$4.60	0.000%	0.009%
6216	Home Health Care Services	\$3,269,216	8,985	\$363,853	5.46% *	\$19,873	\$37,189	\$4.14	0.001%	0.021%
6219	Other Ambulatory Health Care Services	\$2,197,879	3,890	\$565,007	5.46% *	\$30,860	\$18,201	\$4.68	0.001%	0.015%
6221	General Medical and Surgical Hospitals	\$771,204	140	\$5,508,604	5.46% **	\$300,873	\$739	\$5.28	0.000%	0.002%
6222	Psychiatric and Substance Abuse Hospitals	\$46,165	58	\$795,944	5.38% **	\$42,831	\$324	\$5.58	0.001%	0.013%
6223	Specialty (except Psychiatric and Substance Abuse) Hospitals	\$93,130	135	\$689,853	5.38% **	\$37,122	\$823	\$6.10	0.001%	0.016%

Table V-33, contd.
Cost Impacts on Very Small Business Entities (fewer than 20 employees) Affected by OSHA's Proposed Revision to Subparts D and I (per Entity, by 4-Digit NAICS Code)

NAICS	Industry	Estimated Receipts, 2006 (\$1,000)[a]	Entities [b]	Average Receipts per Entity	Profit Rate [c]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
6231	Nursing Care Facilities	\$1,275,511	2,032	\$627,712	5.38% **	\$33,778	\$8,003	\$3.94	0.001%	0.012%
6232	Residential Mental Retardation, Mental Health and Substance Abuse Facilities	\$1,249,694	3,904	\$320,106	5.38% **	\$17,226	\$16,193	\$4.15	0.001%	0.024%
6233	Community Care Facilities for the Elderly	\$2,775,128	9,635	\$288,026	5.38% **	\$15,499	\$31,939	\$3.31	0.001%	0.021%
6239	Other Residential Care Facilities	\$698,202	2,080	\$335,674	5.38% **	\$18,063	\$8,192	\$3.94	0.001%	0.022%
6241	Individual and Family Services	\$9,472,626	29,805	\$317,820	5.38% **	\$17,103	\$80,760	\$2.71	0.001%	0.016%
6242	Community Food and Housing, and Emergency and Other Relief Services	\$3,674,137	6,970	\$527,136	5.38% **	\$28,366	\$23,265	\$3.34	0.001%	0.012%
6243	Vocational Rehabilitation Services	\$946,646	2,407	\$393,289	5.38% **	\$21,164	\$7,658	\$3.18	0.001%	0.015%
6244	Child Day Care Services	\$8,345,592	49,004	\$170,304	5.38% **	\$9,164	\$122,439	\$2.50	0.001%	0.027%
7111	Performing Arts Companies	\$4,227,646	7,944	\$532,181	5.38% *	\$28,638	\$38,897	\$4.90	0.001%	0.017%
7112	Spectator Sports	\$2,180,804	3,761	\$579,847	9.76% *	\$56,583	\$17,459	\$4.64	0.001%	0.008%

Table V-33, contd.
Cost Impacts on Very Small Business Entities (fewer than 20 employees) Affected by OSHA's Proposed Revision to Subparts D and I (per Entity, by 4-Digit NAICS Code)

NAICS	Industry	Estimated Receipts, 2006 (\$1,000)[a]	Entities [b]	Average Receipts per Entity	Profit Rate [c]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
7113	Promoters of Performing Arts, Sports, and Similar Events	\$3,622,249	4,923	\$735,781	9.76% *	\$71,799	\$47,610	\$9.67	0.001%	0.013%
7114	Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures	\$2,354,758	3,318	\$709,692	9.76% *	\$69,254	\$13,105	\$3.95	0.001%	0.006%
7115	Independent Artists, Writers, and Performers	\$10,029,605	19,062	\$526,157	9.76% *	\$51,344	\$69,450	\$3.64	0.001%	0.007%
7121	Museums, Historical Sites, and Similar Institutions	\$2,024,339	5,519	\$366,794	9.76% **	\$35,793	\$21,583	\$3.91	0.001%	0.011%
7131	Amusement Parks and Arcades	\$740,564	1,921	\$385,510	7.74% *	\$29,829	\$8,668	\$4.51	0.001%	0.015%
7132	Gambling Industries	\$1,024,558	1,421	\$721,012	6.33% *	\$45,636	\$5,466	\$3.85	0.001%	0.008%
7139	Other Amusement and Recreation Industries	\$16,601,038	51,143	\$324,600	6.33% *	\$20,545	\$193,346	\$3.78	0.001%	0.018%
7211	Traveler Accommodation	\$14,764,010	33,190	\$444,833	6.33% *	\$28,155	\$174,820	\$5.27	0.001%	0.019%
7212	RV (Recreational Vehicle) Parks and Recreational Camps	\$2,567,079	6,059	\$423,680	5.64% *	\$23,912	\$27,937	\$4.61	0.001%	0.019%
7213	Rooming and Boarding Houses	\$562,031	2,077	\$270,597	5.64% *	\$15,272	\$8,645	\$4.16	0.002%	0.027%

Table V-33, contd.
Cost Impacts on Very Small Business Entities (fewer than 20 employees) Affected by OSHA's Proposed Revision to Subparts D and I (per Entity, by 4-Digit NAICS Code)

NAICS	Industry	Estimated Receipts, 2006 (\$1,000)[a]	Entities [b]	Average Receipts per Entity	Profit Rate [c]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
7221	Full-Service Restaurants	\$43,491,255	138,277	\$314,523	5.64% *	\$17,751	\$523,192	\$3.78	0.001%	0.021%
7222	Limited-Service Eating Places	\$36,973,551	138,820	\$266,342	4.98% *	\$13,257	\$330,432	\$2.38	0.001%	0.018%
7223	Special Food Services	\$3,796,612	12,449	\$304,973	4.98% *	\$15,179	\$73,194	\$5.88	0.002%	0.039%
7224	Drinking Places (Alcoholic Beverages)	\$10,512,053	41,469	\$253,492	4.98% *	\$12,617	\$120,972	\$2.92	0.001%	0.023%
8111	Automotive Repair and Maintenance	\$58,528,451	144,622	\$404,700	4.98% *	\$20,143	\$2,022,265	\$13.98	0.003%	0.069%
8112	Electronic and Precision Equipment Repair and Maintenance	\$4,397,630	10,849	\$405,349	3.68% *	\$14,933	\$153,210	\$14.12	0.003%	0.095%
8113	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance	\$10,792,442	21,337	\$505,809	5.17% *	\$26,167	\$319,551	\$14.98	0.003%	0.057%
8114	Personal and Household Goods Repair and Maintenance	\$5,787,466	21,812	\$265,334	5.17% *	\$13,727	\$203,314	\$9.32	0.004%	0.068%
8121	Personal Care Services	\$14,061,459	90,681	\$155,065	5.17% *	\$8,022	\$220,794	\$2.43	0.002%	0.030%
8122	Death Care Services	\$8,082,879	14,892	\$542,767	5.67% *	\$30,794	\$79,455	\$5.34	0.001%	0.017%

Table V-33, contd.
Cost Impacts on Very Small Business Entities (fewer than 20 employees) Affected by OSHA's Proposed Revision to Subparts D and I (per Entity, by 4-Digit NAICS Code)

NAICS	Industry	Estimated Receipts, 2006 (\$1,000)[a]	Entities [b]	Average Receipts per Entity	Profit Rate [c]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
8123	Dry-cleaning and Laundry Services	\$7,114,322	32,044	\$222,017	5.67% *	\$12,596	\$157,751	\$4.92	0.002%	0.039%
8129	Other Personal Services	\$6,775,433	24,454	\$277,069	5.67% *	\$15,720	\$124,321	\$5.08	0.002%	0.032%
8131	Religious Organizations	\$37,868,483	156,829	\$241,464	5.67% *	\$13,700	\$800,794	\$5.11	0.002%	0.037%
8132	Grantmaking and Giving Services	\$22,193,695	12,660	\$1,753,057	2.55% *	\$44,781	\$54,804	\$4.33	0.000%	0.010%
8133	Social Advocacy Organizations	\$5,284,519	10,750	\$491,583	2.55% *	\$12,557	\$55,353	\$5.15	0.001%	0.041%
8134	Civic and Social Organizations	\$8,327,806	25,609	\$325,191	2.55% *	\$8,307	\$117,185	\$4.58	0.001%	0.055%
8139	Business, Professional, Labor, Political, and Similar Organizations	\$28,760,289	58,330	\$493,062	2.55% *	\$12,595	\$328,184	\$5.63	0.001%	0.045%

[a] Estimated based on 2002 receipts and payroll data from U.S. Census Bureau, *Statistics of U.S. Businesses, 2002* and payroll data from U.S. Census Bureau, *Statistics of U.S. Businesses, 2006*. Receipts were not available for 2006 at disaggregated industry levels, but were estimated assuming the ratio of receipts to payroll remained unchanged between 2002 and 2006.

[b] U.S. Census Bureau, *Statistics of U.S. Businesses, 2006*.

[c] Estimated from average of the yearly ratios of net income to total receipts as reported by the U.S. Internal Revenue Service, *Corporation Source Book, 2000 - 2006*. Data were not available at disaggregated levels for all industries; profit rates at more highly aggregated levels are used for such industries.

N/A: Data not available.

Table V-33, contd.
Cost Impacts on Very Small Business Entities (fewer than 20 employees) Affected by OSHA's Proposed Revision to Subparts D and I (per Entity, by 4-Digit NAICS Code)

NAICS Industry	Estimated Receipts, 2006 (\$1,000)[a]	Entities [b]	Average Receipts per Entity	Profit Rate [c]	Estimated Profits per Entity	Estimated Cost of the Proposed Rule	Average Cost per Entity	Ratio of Average Cost to Revenues	Ratio of Average Cost to Profits
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*Profit rate imputed from corresponding 3-digit NAICS industry.

** Profit rate imputed from corresponding 2-digit NAICS industry.

Source: U.S. Dept. of Labor, OSHA, Directorate of Evaluation and Analysis, Office of Regulatory Analysis, based on ERG, 2007.