



Federal Trade Commission  
Smokeless Tobacco Report  
for 2007 and 2008

ISSUED: 2011

## **I. INTRODUCTION**

This report is the latest in a series on smokeless tobacco sales, advertising, and promotion that the Federal Trade Commission (“Commission”) has prepared since 1987.<sup>1</sup> The statistical tables contained within this report provide information on domestic smokeless tobacco sales and advertising and promotional activities. Commission staff prepared these tables using information collected, pursuant to compulsory process, from the parent companies of the five major manufacturers of smokeless tobacco products in the United States: North Atlantic Trading Company, Inc. (the parent of National Tobacco Company LP); Reynolds American, Inc. (parent of R.J. Reynolds Tobacco Company and Conwood Company, LLC<sup>2</sup>); Swedish Match North America, Inc.; Swisher International Group, Inc. (the parent of Swisher International, Inc.); and UST, Inc. (the parent of United States Smokeless Tobacco Company).<sup>3</sup> The 2008 figures also include sales and expenditure data for a joint venture between Swedish Match North America and Lorillard Tobacco Company.

## **II. TOTAL SMOKELESS TOBACCO SALES AND ADVERTISING AND PROMOTIONAL EXPENDITURES**

The figures in Table 1 show that the total amount of smokeless tobacco sold by manufacturers to wholesalers and retailers increased from 115.82 million pounds in 2006 to 118.23 million pounds in 2007. Sales rose again in 2008 to 119.92 million pounds.

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<sup>1</sup> Some 1985 data are included. The 1985 data are less detailed than those from 1986 forward because they were collected retrospectively and were meant to serve as baseline data.

<sup>2</sup> In 2010, Conwood Company, LLC changed its name to American Snuff Company, LLC.

<sup>3</sup> UST, Inc. was acquired by Altria Group, Inc. in 2009, and is now known as UST LLC.

Sales revenues received by the manufacturers from wholesalers and retailers also increased over the same period, rising from \$2.59 billion in 2006 to \$2.70 billion in 2007, and then to \$2.76 billion in 2008. These increases reversed the trend of the previous years, which had seen revenues decline from 2004 through 2006.

The five major manufacturers spent a total of \$411.3 million on advertising and promotion in 2007, an increase from the \$354.1 million spent in 2006. Advertising and promotional expenditures rose again in 2008 to \$547.9 million.

Table 2 shows the number of units of smokeless tobacco the companies sold and gave away in packages of various size (*e.g.*, less than 1 ounce, from 2 ounces to less than 5 ounces, or 15 ounces or more). In both 2007 and 2008 – as in the previous five years for which these data are available – more packages weighing 1 ounce to less than 2 ounces were sold and given away than any other size package.

### **III. SMOKELESS TOBACCO ADVERTISING AND PROMOTIONAL EXPENDITURES BY CATEGORY<sup>4</sup>**

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Magazine advertising declined from to \$16.6 million in 2006 to \$13.9 million in 2007; it then rose to \$17.1 million in 2008.<sup>5</sup> Spending on outdoor advertising rose from \$166,000 in

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<sup>4</sup> Detailed definitions of the expenditure categories appear in the Appendix to this report. If only one company reported spending money on a particular type of advertising or promotion, that category is shown as “N/A” on Table 3G and the expenditures are included in the “All Others” category, to avoid potential disclosure of individual company data. For this reason, the Commission is not identifying the amounts spent on newspaper advertising, audio-visual advertising, promotional allowances paid to persons other than retailers and wholesalers, branded and non-branded specialty items, endorsements, or telephones for one or both of the years covered by the report.

<sup>5</sup> Beginning with data for the years 2002-2005, the Commission has permitted the companies to report expenditures in thousands of dollars, rather than in actual dollars, as had previously been required. However, some companies reported 2007 and 2008 expenditure data in actual dollars, and those figures are reported as provided.

2006 to \$334,000 in 2007, before declining to \$219,000 in 2008.<sup>6</sup> And as they have each year since the Commission began collecting these data, the companies reported no expenditures for transit advertising.

In 2007, the companies reported spending \$12.2 million on direct mail advertising, an increase from the \$9.6 million spent in 2006. Direct mail spending declined in 2008 to \$7.6 million. Point-of-sale advertising rose from \$20.8 million in 2006 to \$29.3 million in 2007, and then to \$55.3 million in 2008.

The companies reported spending \$249.5 million on price discounts (payments made to smokeless tobacco retailers or wholesalers in order to reduce the price of smokeless tobacco to consumers) in 2007 – up from \$203.7 million in 2006 – and \$324.6 million in 2008, making it the single largest expenditure category in both years (accounting for 60.7% of total 2007 spending, and 59.3% of 2008 spending).

In addition, the companies reported spending \$5.3 million in 2007 and \$6.4 million in 2008 on promotional allowances paid to smokeless tobacco retailers, and \$12.4 million (2007) and \$18.6 million (2008) on promotional allowances paid to wholesalers. In 2006, these figures were \$3.7 million and \$9.0 million, respectively.

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<sup>6</sup> The Commission's orders for the years since 2002 have defined "outdoor" advertising to mean billboards; signs and placards in arenas, stadiums, and shopping malls (whether they are open air or enclosed); and any other ads placed outdoors, regardless of their size, including those on the property of smokeless tobacco retailers. Prior to 2002, "outdoor" advertising was not precisely defined. In particular, it was not clear that signs in arenas, stadiums, shopping malls, or on retailer property were to be reported in this category.

When these three promotional allowance categories are combined, they account for 65.0% of total 2007 spending and 63.8% of total 2008 spending; in 2006, they accounted for 61.1 percent of total spending.<sup>7</sup>

The companies reported spending \$35.1 million in 2007 and \$29.9 million in 2008 to give smokeless tobacco samples to the public (“sampling”). The Commission’s definitions of “sampling” and “coupons” make clear that when coupons are distributed for free smokeless tobacco products and no purchase is required to obtain the coupon or to redeem it for the smokeless tobacco, such activities are to be reported as “sampling.” In 2006, the companies reported spending \$42.0 million on sampling.

Since 2002, the specialty item distribution category has broken down into two sub-categories: branded and non-branded.<sup>8</sup> In 2008, \$508,550 was spent on branded specialty item distribution, and \$3.1 million was spent in non-branded specialty item distribution.<sup>9</sup>

Expenditures for public entertainment (*e.g.*, sponsorship of bar nights or concerts) in adult-only facilities were \$14.3 million in 2008.<sup>10</sup>

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<sup>7</sup> As explained in footnote 4, the Commission is not reporting the amount spent in 2007 or 2008 on promotional allowances paid to persons other than retailers and wholesalers.

<sup>8</sup> This expenditure category covers items (such as T-shirts, caps, sunglasses, key chains, calendars, lighters, and sporting goods) distributed through the mail, at promotional events, or by any means other than at the point of sale with the purchase of smokeless tobacco. Specialty items provided at retail with smokeless tobacco products (*e.g.*, “buy three, get a free key chain”) are deemed retail-value-added.

<sup>9</sup> As explained in footnote 4, the Commission is not reporting the amount spent in 2007 on branded or non-branded specialty items.

<sup>10</sup> As explained in footnote 4, the Commission is not reporting the amounts spent in 2007 on adult-only entertainment or in 2007 and 2008 on general-audience public entertainment – *i.e.*, events that do not take place in an adult-only facility and that display the name or logo of a company’s smokeless tobacco products or otherwise refer to smokeless tobacco.

The companies reported coupon expenditures of \$15.5 million in 2007, down from \$16.1 million in 2006. Coupon expenditures in 2008 were \$29.5 million.

Retail-value-added expenditures are the costs associated with offers such as “buy one, get one free” and “buy three, get a free T-shirt,” where the bonus item is distributed at retail when the smokeless tobacco product is purchased. Since 2002, the retail-value-added category has been broken into two categories – one where the bonus item is additional smokeless tobacco and one where the bonus items are not smokeless tobacco. In 2007, the companies spent \$8.5 million on retail-value-added involving free smokeless tobacco products, a decrease from the \$12.0 million spent in 2006; that figure rose to \$10.5 million in 2008. They also spent \$626,122 in 2007 (a decrease from the \$1.4 million spent in 2006) on retail-value-added involving free non-smokeless tobacco items; in 2008, the companies spent \$4.5 million on retail-value-added involving free non-smokeless tobacco items.

In 2006, the companies reported spending \$891,000 on advertising on their websites and \$944,000 on Internet advertising other than on their own websites. In 2007, the companies reported spending \$3.1 million and \$2.1 million, respectively, on those two forms of advertising. In 2008, those figures were \$2.1 million and \$2.5 million, respectively.

Since 1992, the Commission has required the manufacturers to report the total amount of money they spent advertising and promoting sports and sporting events.<sup>11</sup> This question is

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The companies also report to the Commission how much they spend on public entertainment events displaying their corporate name, but not displaying the name or logo of any brand of any smokeless tobacco product or otherwise referring to smokeless tobacco. These sums are not included in Tables 1 and 3H.

<sup>11</sup> This includes expenditures for: (1) the sponsoring, advertising, or promotion of sports or sporting events; support of an individual, group, or sports team; and purchase of or support for equipment, uniforms, sports facilities, and/or training facilities; (2) advertising in the name of the

separate from, and duplicative of, the reporting of the individual various advertising and promotion categories. For example, money spent on a magazine advertisement promoting a smokeless tobacco-branded sports tournament open to those of all ages is reported under the category “general-audience public entertainment” and is also reported as an expenditure on “sports and sporting events.” Similarly, expenditures on sponsorship of sports teams and individual athletes are reported under the category “sponsorship” and are also reported as “sports and sporting events.” These expenditures are only counted once, however, in computing the industry’s total advertising and promotional expenditures. Expenditures for sports and sporting events rose from \$16.9 million in 2006 to \$17.9 million in 2007, before declining to \$14.6 million in 2008.

The companies did not report spending any money in 2007 on advertisements directed to youth or their parents that were intended to reduce youth use of smokeless tobacco products, although one company did report payments to third parties that engage in such programs. That company also reported spending money in 2008 on advertising to reduce youth smokeless tobacco use.<sup>12</sup>

Smokeless tobacco manufacturers reported that neither they nor anyone working for them or on their behalf paid money or any other form of compensation in connection with the production or filming of any motion pictures or television shows in 2007 or 2008, or paid money or any other form of compensation to anyone engaged in product placement in motion pictures

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smokeless tobacco company or any of its brands in a sports facility, on a scoreboard, or in conjunction with the reporting of sports results; and (3) all expenditures for functional promotional items (clothing, hats, etc.) connected with a sporting event.

<sup>12</sup> These expenditures are not included in the figures reported in Table 3G, and as explained in footnote 4, the Commission is not reporting the amounts spent.

or television shows. Most of the companies also reported that neither they nor anyone working for them or on their behalf: sought, solicited, granted approval, or otherwise gave permission for the appearance of any smokeless tobacco product or smokeless tobacco brand imagery in any motion picture, television show, or video appearing on the Internet. One company, however, reported having videos posted on company websites that were restricted to age-verified consumers who were required to submit personal identification numbers and passwords before gaining access to those videos.

#### **IV. SMOKELESS TOBACCO SALES AND ADVERTISING AND PROMOTIONAL EXPENDITURES BY TOBACCO TYPE**

The Commission historically has reported sales and advertising expenditures for several different types of smokeless tobacco products, including dry snuff, moist snuff, plug/twist, and loose leaf chewing tobacco. In 2008, the Commission also required the companies to provide data for snus and dissolvable smokeless tobacco products. Tables 4A through 4E present details on sales and advertising and promotional expenditures by type of smokeless tobacco, including snus (new Table 4E).<sup>13</sup>

The number of pounds sold of both loose leaf/chewing tobacco and plug/twist fell from 2006 to 2007, and then again from 2007 to 2008. The number of pounds of scotch/dry snuff declined from 2006 to 2007, but then rose in 2008. The number of pounds of moist snuff sold increased in both years, and exceeded the combined sales of all other kinds of smokeless tobacco.

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<sup>13</sup> The Commission is not separately reporting data on dissolvables because only one company reported selling these products.

Similarly, moist snuff continued to generate more revenue than any other type of smokeless tobacco. In 2007, sales of moist stuff were \$2.31 billion, representing 85.6% of total smokeless tobacco sales. In 2008, the companies sold \$2.38 billion (86.2 % of total sales).

Tables 4A through 4D also indicate that moist snuff continued to receive the greatest advertising and promotional support in both 2007 and 2008. In 2007, the companies spent \$350.6 million on moist snuff. In 2008, they spent \$287.3 million advertising and promoting moist snuff, compared to \$24.0 million for loose leaf/chewing tobacco, \$2,000 for plug/twist, \$179,000 for scotch/dry snuff, and \$58.8 million for snus.

The companies also reported spending \$28.1 million in 2007 and \$177.0 million in 2008 marketing brands that encompass more than one type of smokeless tobacco product. The amount spent on advertising and promotion of these products is included in the total set forth in Table 3G, but not in Tables 4A through 4E.<sup>14</sup>

Tables 5A through 5D present details about the number of units sold in packages of various sizes for each type of smokeless tobacco product. For plug/twist, scotch/dry snuff, and moist snuff, more packages weighing 1 ounce to less than 2 ounces were sold in 2007 and 2008 than any other size. For loose leaf/chewing tobacco, more packages weighing 2 ounces to less than 5 ounces were sold in both years than any other size. More packages of snus weighing less than 1 ounce were sold in 2008 than any other size.

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<sup>14</sup> The Commission now allows the companies to report marketing expenditures at the brand level, rather than at the variety level. For those smokeless tobacco brand families that encompass more than one type of product (*e.g.*, moist snuff and plug/twist), marketing expenditures are thus available only at the brand level, and not for each individual type of product within the brand family.

**TABLE 1**  
**TOTAL SMOKELESS TOBACCO SALES**  
**AND ADVERTISING AND PROMOTIONAL EXPENDITURES**  
**FOR 1985 - 2008**

<u>Year</u>	<u>Sales in Pounds</u>	<u>Sales in Dollars</u>	<u>Advertising and Promotional Expenditures</u>
1985	121,449,115	\$730,618,970	\$80,068,229
1986	118,778,334	\$797,777,885	\$76,676,706
1987	116,540,281	\$852,717,347	\$67,777,044
1988	114,433,782	\$901,654,382	\$68,223,671
1989	116,440,365	\$981,637,304	\$81,200,611
1990	117,415,326	\$1,091,170,201	\$90,101,327
1991	120,110,686	\$1,237,961,670	\$104,004,040
1992	118,372,693	\$1,361,360,729	\$115,346,708
1993	115,888,785	\$1,475,460,518	\$119,230,826
1994	115,495,201	\$1,612,098,989	\$125,972,408
1995	116,387,464	\$1,735,840,489	\$127,323,282
1996	116,404,222	\$1,790,406,160	\$123,877,458
1997	113,975,148	\$1,817,508,055	\$150,426,310
1998	110,036,380	\$1,886,328,217	\$145,486,899
1999	109,401,055	\$1,940,736,017	\$170,213,761
2000	111,741,335	\$1,988,875,535	\$224,582,757
2001	112,193,550	\$2,127,520,387	\$236,676,917
2002	112,148,366	\$2,362,166,931	\$234,645,000
2003	112,924,505	\$2,489,501,857	\$242,514,000
2004	116,768,672	\$2,617,388,686	\$231,084,000
2005	116,197,005	\$2,611,292,547	\$250,792,000
2006	115,818,739	\$2,593,436,592	\$354,123,000
2007	118,234,763	\$2,695,462,138	\$411,309,000
2008	119,915,125	\$2,757,087,244	\$547,873,100

**TABLE 2****NUMBER OF UNITS SOLD AND GIVEN AWAY – BY PACKAGE SIZE  
FOR 2002 - 2008**

		Less than 1 oz.	1 oz. to less than 2 oz.	2 oz. to less than 5 oz.	5 oz. to less than 10 oz.	10 oz. to less than 15 oz.	15 oz. or more
<b>2002</b>	sold	25,394,260	887,095,347	216,169,305	6,628,408	15,735	36,200
	given away	915,205	22,123,561	3,792,001	0	0	0
<b>2003</b>	sold	37,883,014	918,733,530	203,567,697	7,848,051	15,936	353,436
	given away	2,663,753	14,474,790	2,352,034	0	0	0
<b>2004</b>	sold	42,705,741	959,223,302	191,040,358	8,645,329	15,456	2,118,017
	given away	7,422,914	15,859,744	2,247,914	0	0	24
<b>2005</b>	sold	47,107,372	980,089,404	175,013,057	7,902,121	14,064	2,275,388
	given away	5,952,331	17,059,852	1,983,417	48	0	0
<b>2006</b>	sold	49,584,382	994,410,045	161,133,012	7,136,052	14,575	2,552,377
	given away	4,699,963	19,699,034	9,632,177	0	0	2,280
<b>2007</b>	sold	63,590,228	1,056,392,109	158,097,486	1,679,601	6,350	2,687,159
	given away	6,746,905	10,922,306	9,489,740	72	0	5,616
<b>2008</b>	sold	77,241,248	1,072,780,163	138,515,458	5,740,339	53,012	2,826,765
	given away	6,580,518	15,120,663	9,962,337	12	750	5,626

**TABLE 3A**

**SMOKELESS TOBACCO ADVERTISING  
AND PROMOTIONAL EXPENDITURES  
BY CATEGORY  
FOR 1985**

Television & Radio Advertising	\$26,584,731
Total Print	\$8,719,379
<u>All Other</u>	<u>\$44,764,119</u>
<b>Total</b>	<b>\$80,068,229</b>

**TABLE 3B**

**SMOKELESS TOBACCO ADVERTISING  
AND PROMOTIONAL EXPENDITURES  
BY CATEGORY  
FOR 1986 AND 1987**

	<b>1986</b>	<b>1987</b>
Newspapers	\$626,979	\$1,452,710
Magazines	\$6,226,654	\$9,237,988
Outdoor	\$2,722,557	\$8,321,315
Television & Radio *	\$16,067,211	\$0
Audio, Visual	\$2,579,268	\$0
Transit	\$0	\$0
Point-of-Sale	\$4,234,207	\$5,789,436
Promotional Allowances	\$8,231,580	\$7,554,592
Sampling	\$13,699,156	\$13,877,923
Distribution Bearing Names	\$2,353,816	\$4,312,094
Direct Mail	\$20,844	\$48,979
Public Entertainment	\$13,823,266	\$14,844,425
Endorsements	\$435,710	\$245,105
<u>All Other</u>	<u>\$5,655,458</u>	<u>\$2,092,477</u>
<b>TOTAL</b>	<b>\$76,676,706</b>	<b>\$67,777,044</b>

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\* Expenditures allocated for television and radio advertising on electronic media subject to Federal Communications Commission ("FCC") regulations cover approximately six months of 1986 because the statutory broadcast ban became effective on August 28, 1986.

**TABLE 3C**

**SMOKELESS TOBACCO ADVERTISING  
AND PROMOTIONAL EXPENDITURES  
BY CATEGORY  
FOR 1988 - 1991**

	<b>1988</b>	<b>1989</b>	<b>1990</b>	<b>1991</b>
Newspapers	\$940,256	\$449,918	\$880,629	\$1,109,503
Magazines	\$5,778,582	\$6,410,401	\$10,214,280	\$9,652,958
Outdoor	\$4,801,955	\$2,913,074	\$2,650,471	\$1,644,287
Audio, Visual	\$0	\$0	\$0	\$0
Transit	\$0	\$0	\$0	\$0
Point-of-Sale	\$7,436,270	\$9,693,996	\$10,320,657	\$10,749,602
Promotional Allowances	\$6,360,041	\$8,327,225	\$9,936,022	\$14,771,597
Sampling	\$12,345,180	\$15,019,174	\$13,461,932	\$13,959,101
Distribution Bearing Names	\$4,055,180	\$4,611,457	\$2,854,289	\$3,866,263
Direct Mail	\$623,731	\$935,370	\$78,000	\$893,000
Public Entertainment	\$17,501,791	\$19,638,397	\$20,272,355	\$21,116,095
Endorsements	\$260,539	\$292,290	\$264,484	\$344,000
Coupons & Retail-value- added*	\$4,655,429	\$9,689,049	\$16,438,440	\$23,306,499
<u>All Other</u>	<u>\$3,463,919</u>	<u>\$3,220,210</u>	<u>\$2,729,768</u>	<u>\$2,591,135</u>
<b>TOTAL</b>	<b>\$68,223,671</b>	<b>\$81,200,611</b>	<b>\$90,101,327</b>	<b>\$104,004,040</b>

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\* One company reported no expenditures for this category because its accounting records were not maintained to allow calculation of these expenditures. Instead, these expenditures were reported to the Commission in the Point-of-Sale or Promotional Allowances categories.

**TABLE 3D**

**SMOKELESS TOBACCO ADVERTISING AND PROMOTIONAL EXPENDITURES  
BY CATEGORY  
FOR 1992 - 1995**

	<b>1992</b>	<b>1993</b>	<b>1994</b>	<b>1995</b>
Newspapers	\$269,032	\$274,738	\$128,849	\$142,562
Magazines	\$9,258,297	\$8,040,702	\$10,261,201	\$11,533,093
Outdoor	\$694,388	\$855,643	\$1,112,524	\$1,474,121
Audio, Visual	\$0	\$0	\$0	\$0
Transit	\$0	\$0	\$0	\$0
Point-of-Sale	\$12,133,489	\$13,465,302	\$13,555,569	\$15,170,713
Promotional Allowances	\$11,397,882	\$13,073,381	\$10,244,241	\$8,304,066
Sampling	\$15,975,134	\$15,794,391	\$14,279,127	\$15,748,393
Distribution Bearing Names	\$2,609,348	\$4,246,353	\$10,368,596	\$9,915,589
Direct Mail	\$1,289,000	\$1,099,000	\$103,000	\$253,000
Public Entertainment	\$21,511,594	\$22,912,765	\$25,397,969	\$26,749,679
Endorsements	\$155,000	\$215,000	\$160,000	\$160,000
Coupons & Retail-value- added*	\$31,524,486	\$32,297,431	\$36,687,092	\$33,701,379
<u>All Other</u>	<u>\$8,529,058</u>	<u>\$6,956,120</u>	<u>\$3,674,240</u>	<u>\$4,170,687</u>
<b>TOTAL</b>	<b>\$115,346,708</b>	<b>\$119,230,826</b>	<b>\$125,972,408</b>	<b>\$127,323,282</b>

Sports & Sporting Events	\$20,970,580	\$22,742,986	\$24,521,715	\$25,863,187
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\* One company reported no expenditures for this category because its accounting records were not maintained to allow calculation of these expenditures. Instead, these expenditures were reported to the Commission in the Point-of-Sale or Promotional Allowances categories.

**TABLE 3E**

**SMOKELESS TOBACCO ADVERTISING AND PROMOTIONAL EXPENDITURES  
BY CATEGORY FOR 1996 - 2001**

	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>
Newspapers	\$236,765	\$1,642,347	\$2,807,281	\$3,306,548	\$2,413,104	\$1,825,748
Magazines	\$13,362,100	\$11,874,395	\$18,389,758	\$18,436,630	\$13,890,399	\$21,963,961
Outdoor	\$3,544,994	\$4,991,256	\$2,228,381	\$7,258	\$6,987	\$10,522
Audio, Visual	\$0	\$0	\$0	\$0	\$0	\$0
Transit	\$0	\$0	\$0	\$0	\$0	\$0
Point-of-Sale	\$13,568,572	\$14,712,560	\$25,202,972	\$26,092,942	\$15,179,555	\$17,412,893
Promotional Allowances	\$12,722,615	\$14,692,865	\$14,959,694	\$30,756,608	\$45,393,210	\$60,866,870
Sampling	\$12,640,816	\$11,155,411	\$17,439,990	\$17,884,888	\$15,761,075	\$17,888,963
Distribution Bearing Names	\$11,728,976	\$17,999,555	\$3,768,161	\$3,161,884	\$347,124	\$324,694
Direct Mail	\$314,599	\$808,247	\$6,948,300	\$5,620,844	\$17,015,856	\$16,340,203
Public Entertainment	\$22,736,345	\$28,940,337	\$25,426,519	\$22,136,453	\$11,223,945	\$18,063,522
Endorsements	\$162,500	\$165,000	\$165,000	\$130,000	\$230,000	\$255,000
Coupons	\$3,446,225**	\$3,447,124*	\$10,965,387	\$24,221,899	\$32,746,769	\$31,526,860
Retail-value-added	\$22,390,838*	\$34,938,115*	\$11,204,800*	\$11,135,604*	\$64,883,152	\$43,235,466
Internet	\$0	\$0	\$0	\$0	\$155,405	\$262,296
<u>All Other</u>	<u>\$4,397,683</u>	<u>\$5,059,097</u>	<u>\$5,980,656</u>	<u>\$7,322,203</u>	<u>\$5,336,176</u>	<u>\$6,699,919</u>
<b>TOTAL</b>	<b>\$123,877,458</b>	<b>\$150,426,310</b>	<b>\$145,486,899</b>	<b>\$170,213,761</b>	<b>\$224,582,757</b>	<b>\$236,676,917</b>
Sports & Sporting Events	\$19,784,813	\$25,751,503	\$26,620,636	\$23,401,714	\$11,026,204	\$17,866,620

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\*\* One company reported no expenditures for this category because its accounting records were not maintained to allow calculation of these expenditures. Instead, these expenditures were reported to the Commission in the Point-of-Sale or Promotional Allowances categories.

**TABLE 3F**

**SMOKELESS TOBACCO ADVERTISING AND PROMOTIONAL  
EXPENDITURES BY CATEGORY FOR 2002 - 2005**

	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>
Newspapers	\$722,000	\$262,000	\$285,000	\$453,000
Magazines	\$23,142,000	\$22,838,000	\$25,002,000	\$20,996,000
Outdoor	\$117,000	\$101,000	\$184,000	\$207,000
Audio, Visual	\$7,000	\$139,000	\$7,000	\$119,000
Transit	\$0	\$0	\$0	\$0
Direct Mail	\$7,073,000	\$5,982,000	\$5,670,000	\$8,237,000
Point-of-Sale	\$16,894,000	\$20,874,000	\$23,120,000	\$20,748,000
Price Discounts	\$99,000,000	\$106,531,000	\$86,977,000	\$99,699,000
Promotional Allowances – Retailers	\$3,245,000	\$5,103,000	\$4,285,000	\$3,406,000
Promotional Allowances – Wholesalers	\$16,755,000	\$12,632,000	\$11,222,000	\$12,550,000
Promotional Allowances – Other	\$41,000	\$29,000	\$9,000	\$29,000
Sampling	\$25,754,000	\$22,483,000	\$25,156,000	\$28,180,000
Specialty Item Distribution – Branded	\$419,000	\$45,000	\$22,000	\$119,000
Specialty Item Distribution – Non-Branded	\$0	\$0	\$0	\$36,000
Public Entertainment – Adult Only	\$0	\$0	\$7,000	\$73,000
Public Entertainment – General Audience	\$1,453,000	\$1,640,000	\$1,349,000	\$215,000
Endorsements & Testimonials	\$130,000	\$355,000	\$355,000	\$355,000
Sponsorships	\$8,864,000	\$8,170,000	\$9,018,000	\$4,192,000
Coupons	\$12,156,000	\$11,524,000	\$10,686,000	\$28,622,000
Retail-value-added – Bonus Smokeless Tobacco Product	\$13,686,000	\$16,004,000	\$14,950,000	\$9,310,000
Retail-value-added – Non-Smokeless Tobacco Bonus	\$466,000	\$556,000	\$2,650,000	\$4,430,000
Company Websites	\$18,000	\$15,000	\$877,000	\$272,000
Internet – Other	\$54,000	\$25,000	\$16,000	\$413,000
Telephone	\$169,000	\$374,000	\$231,000	\$120,000
<u>All Other</u>	<u>\$4,480,000</u>	<u>\$6,832,000</u>	<u>\$9,006,000</u>	<u>\$8,011,000</u>
<b>TOTAL</b>	<b>\$234,645,000</b>	<b>\$242,514,000</b>	<b>\$231,084,000</b>	<b>\$250,792,000</b>
Sports & Sporting Events	\$21,063,000	\$16,942,000	\$20,649,000	\$15,749,000

**TABLE 3G**

**SMOKELESS TOBACCO ADVERTISING AND PROMOTIONAL  
EXPENDITURES BY CATEGORY FOR 2006-2008**

	<b>2006</b>	<b>2007</b>	<b>2008</b>
Newspapers	N/A	N/A	N/A
Magazines	\$16,591,000	\$13,913,173	\$17,121,980
Outdoor	\$166,000	\$334,000	\$219,000
Audio, Visual	N/A	N/A	\$0
Transit	\$0	\$0	\$0
Direct Mail	\$9,574,000	\$12,205,426	\$7,578,568
Point-of-Sale	\$20,824,000	\$29,318,474	\$55,294,980
Price Discounts	\$203,692,000	\$249,509,598	\$324,647,400
Promotional Allowances – Retailers	\$3,731,000	\$5,349,323	\$6,415,563
Promotional Allowances – Wholesalers	\$9,047,000	\$12,382,780	\$18,577,976
Promotional Allowances – Other	N/A	N/A	N/A
Sampling	\$41,979,000	\$35,113,367	\$29,935,510
Specialty Item Distribution – Branded	N/A	N/A	\$508,550
Specialty Item Distribution – Non-Branded	\$34,000	N/A	\$3,079,000
Public Entertainment – Adult Only	\$0	N/A	\$14,300,000
Public Entertainment – General Audience	\$144,000	N/A	N/A
Endorsements & Testimonials	N/A	N/A	N/A
Sponsorships	N/A	\$10,462,200	\$9,319,000
Coupons	\$16,133,000	\$15,451,687	\$29,473,550
Retail-value-added – Bonus Smokeless Tobacco Product	\$12,047,000	\$8,496,586	\$10,464,260
Retail-value-added – Non-Smokeless Tobacco Bonus	\$1,406,000	\$626,122	\$4,513,724
Company Websites	\$891,000	\$3,109,935	\$2,084,642
Internet – Other	\$944,000	\$2,050,000	\$2,538,000
Telephone	N/A	N/A	\$0
<u>All Others</u>	<u>\$16,920,000</u>	<u>\$12,917,397</u>	<u>\$11,802,426</u>
<b>TOTAL</b>	<b>\$354,123,000</b>	<b>\$411,239,067</b>	<b>\$547,873,100</b>
Sports & Sporting Events	\$16,912,000	\$17,903,200	\$14,647,590

\*\* Expenditures denoted “N/A” are included in the “All Others” category to avoid potential disclosure of individual company data.

**TABLE 4A**

**SMOKELESS TOBACCO SALES AND ADVERTISING AND PROMOTIONAL  
EXPENDITURES BY TOBACCO TYPE FOR 1986 - 2008**

**LOOSE LEAF/CHEWING TOBACCO**

<u>Year</u>	<u>Pounds Sold</u>	<u>Dollar Sales</u>	<u>Advertising and Promotional Expenditures</u>
1986	65,697,634	\$255,668,419	\$32,249,750
1987	64,634,524	\$267,766,776	\$28,403,536
1988	60,648,126	\$264,298,268	\$26,198,078
1989	61,869,625	\$281,701,402	\$34,057,050
1990	60,896,991	\$295,462,446	\$35,194,561
1991	62,177,203	\$321,458,416	\$38,190,095
1992	58,850,933	\$320,085,975	\$42,820,544
1993	55,912,562	\$319,672,867	\$46,032,905
1994	54,242,322	\$316,888,405	\$44,807,716
1995	54,605,149	\$323,156,639	\$43,842,237
1996	54,204,655	\$325,533,391	\$36,387,774
1997	51,831,834	\$330,903,053	\$45,573,616
1998	46,887,918	\$317,087,609	\$26,780,236
1999	44,531,612	\$278,670,311	\$21,219,600
2000	44,077,019	\$275,356,571	\$15,592,978
2001	42,396,301	\$278,982,298	\$16,659,755
2002	40,703,148	\$288,895,090	\$17,211,000
2003	39,105,547	\$294,705,352	\$17,476,000
2004	39,183,779	\$310,329,793	\$18,218,000
2005	36,410,287	\$307,026,071	\$16,746,000
2006	34,692,990	\$310,525,106	\$18,910,000
2007	32,600,747	\$310,662,579	\$21,009,334
2008	30,128,176	\$298,082,506	\$24,024,138

**TABLE 4B****SMOKELESS TOBACCO SALES AND ADVERTISING AND PROMOTIONAL  
EXPENDITURES BY TOBACCO TYPE FOR 1986 - 2008****PLUG/TWIST CHEWING TOBACCO**

	<u>Pounds Sold</u>	<u>Dollar Sales</u>	<u>Advertising and Promotional Expenditures</u>
1986	8,835,200	\$44,870,900	\$896,821
1987	8,351,803	\$44,267,561	\$559,597
1988	7,282,206	\$40,429,972	\$868,954
1989	6,308,415	\$35,132,105	\$1,787,775
1990	6,557,216	\$41,316,133	\$1,655,886
1991	5,913,172	\$42,379,173	\$1,326,216
1992	5,389,336	\$42,625,799	\$1,722,361
1993	4,778,107	\$40,702,849	\$1,367,877
1994	4,410,333	\$39,102,541	\$936,993
1995	4,156,158	\$37,996,428	\$1,032,856
1996	3,096,708	\$29,469,575	\$653,511
1997	2,800,859	\$27,434,794	\$682,887
1998	3,180,093	\$33,610,369	\$1,216,474
1999	2,824,198	\$30,733,775	\$1,583,271
2000	2,718,653	\$26,905,139	\$1,164,235
2001	2,543,800	\$26,775,821	\$1,284,627
2002	2,191,910	\$28,178,852	\$1,159,000
2003	2,023,068	\$27,044,811	\$179,000
2004	1,876,461	\$27,059,654	\$121,000
2005	1,712,921	\$25,970,711	\$72,000
2006	1,488,380	\$24,830,985	\$4,000
2007	1,371,114	\$24,352,589	\$8,330
2008	1,322,324	\$24,122,598	\$2,000

**TABLE 4C**

**SMOKELESS TOBACCO SALES AND ADVERTISING AND PROMOTIONAL  
EXPENDITURES BY TOBACCO TYPE FOR 1986 - 2008**

**SCOTCH/DRY SNUFF**

	<u>Pounds Sold</u>	<u>Dollar Sales</u>	<u>Advertising and Promotional Expenditures</u>
1986	8,110,168	\$58,951,001	\$181,977
1987	7,255,296	\$56,709,742	\$263,482
1988	7,069,754	\$57,221,662	\$501,543
1989	7,244,911	\$62,155,826	\$654,591
1990	6,185,410	\$56,601,390	\$472,404
1991	5,833,210	\$56,881,288	\$517,145
1992	5,623,404	\$57,657,911	\$354,774
1993	4,996,957	\$54,302,829	\$313,659
1994	4,814,130	\$55,574,320	\$272,038
1995	4,490,094	\$53,885,040	\$486,280
1996	4,218,705	\$53,858,106	\$437,339
1997	4,063,630	\$54,725,929	\$522,260
1998	3,781,891	\$53,292,750	\$155,484
1999	3,572,339	\$53,229,345	\$61,516
2000	3,463,705	\$54,205,273	\$54,878
2001	3,364,601	\$56,339,020	\$68,552
2002	3,077,100	\$56,344,777	\$79,000
2003	2,853,516	\$56,087,685	\$69,000
2004	2,656,336	\$54,672,024	\$125,000
2005	2,402,904	\$52,986,545	\$103,000
2006	2,170,341	\$51,895,254	\$191,000
2007	2,003,974	\$50,423,814	\$173,763
2008	4,280,152	\$48,712,026	\$179,000

**TABLE 4D****SMOKELESS TOBACCO SALES AND ADVERTISING AND PROMOTIONAL  
EXPENDITURES BY TOBACCO TYPE FOR 1986 - 2008****MOIST SNUFF**

	<u>Pounds Sold</u>	<u>Dollar Sales</u>	<u>Advertising and Promotional Expenditures</u>
1986	36,135,332	\$438,287,565	\$43,348,158
1987	36,298,658	\$483,973,268	\$38,550,429
1988	39,433,696	\$539,704,480	\$40,655,096
1989	41,017,414	\$602,647,971	\$44,701,195
1990	43,775,709	\$697,790,232	\$52,778,476
1991	46,187,101	\$817,242,793	\$63,970,584
1992	48,509,020	\$940,991,044	\$70,449,029
1993	50,201,159	\$1,060,781,973	\$71,516,385
1994	52,028,416	\$1,200,533,723	\$79,955,661
1995	53,136,063	\$1,320,802,382	\$81,961,909
1996	54,884,154	\$1,381,544,888	\$86,398,835
1997	55,278,825	\$1,404,444,279	\$103,647,547
1998	56,186,478	\$1,482,337,489	\$117,334,705
1999	58,472,906	\$1,578,102,586	\$147,349,374
2000	61,481,958	\$1,632,408,551	\$207,770,666
2001	63,888,848	\$1,765,423,249	\$218,663,983
2002	66,176,208	\$1,988,748,212	\$209,278,000
2003	68,942,374	\$2,111,664,009	\$211,070,000
2004	73,052,096	\$2,225,327,215	\$194,396,000
2005	75,670,894	\$2,225,309,220	\$210,430,000
2006	77,437,057	\$2,206,085,179	\$308,456,000
2007	82,236,628	\$2,306,606,093	\$350,621,243
2008	84,014,810	\$2,377,001,759	\$287,315,149

**TABLE 4E**

**SMOKELESS TOBACCO SALES AND ADVERTISING AND PROMOTIONAL  
EXPENDITURES BY TOBACCO TYPE FOR 2008**

**SNUS**

	<u>Pounds Sold</u>	<u>Dollar Sales</u>	Advertising and <u>Promotional Expenditures</u>
2008	170,527	\$9,148,659	\$58,763,000

**TABLE 5A****NUMBER OF UNITS SOLD – BY PACKAGE SIZE  
FOR 2002 - 2008****LOOSE LEAF/CHEWING TOBACCO**

	Less than 1 oz.	1 oz. to less than 2 oz.	2 oz. to less than 5 oz.	5 oz. to less than 10 oz.	10 oz. to less than 15 oz.	15 oz. or more
<b>2002</b>	0	699,115	203,476,178	5,426,568	0	2,800
<b>2003</b>	0	658,495	191,761,704	6,750,937	0	286,274
<b>2004</b>	0	542,335	180,401,587	7,586,542	0	2,002,084
<b>2005</b>	0	448,644	165,667,992	6,859,556	0	2,157,700
<b>2006</b>	0	376,297	156,832,421	6,163,226	684	2,507,750
<b>2007</b>	365,706	317,120	150,399,964	5,039,908	164	2,615,539
<b>2008</b>	265,853	259,488	134,883,519	4,896,761	(1,440)	2,783,493

**TABLE 5B**

**NUMBER OF UNITS SOLD – BY PACKAGE SIZE  
FOR 2002 - 2007**

**PLUG/TWIST CHEWING TOBACCO**

	Less than 1 oz.	1 oz. to less than 2 oz.	2 oz. to less than 5 oz.	5 oz. to less than 10 oz.	10 oz. to less than 15 oz.	15 oz. or more
<b>2002</b>	0	9,789,738	8,013,482	0	0	0
<b>2003</b>	3,960	9,057,230	7,417,331	0	0	1,184
<b>2004</b>	172,596	8,121,211	6,825,354	0	0	7,591
<b>2005</b>	229,638	7,388,766	6,041,214	0	0	7,848
<b>2006</b>	219,732	6,382,398	1,275,303	0	0	1,518
<b>2007</b>	0	6,113,798	1,107,983	0	0	3,991
<b>2008</b>	(2,976)	5,723,997	1,093,135	0	0	3,353

**TABLE 5C****NUMBER OF UNITS SOLD – BY PACKAGE SIZE  
FOR 2002 - 2007****SCOTCH/DRY SNUFF**

	Less than 1 oz.	1 oz. to less than 2 oz.	2 oz. to less than 5 oz.	5 oz. to less than 10 oz.	10 oz. to less than 15 oz.	15 oz. or more
<b>2002</b>	833,184	17,320,899	4,679,645	1,201,840	15,735	33,400
<b>2003</b>	800,640	16,092,214	4,388,662	1,097,114	15,936	34,994
<b>2004</b>	764,064	15,023,756	3,813,417	1,058,787	15,456	49,512
<b>2005</b>	734,976	13,637,790	3,303,851	1,042,565	14,064	47,134
<b>2006</b>	655,712	12,376,413	3,025,288	972,826	13,891	16,356
<b>2007</b>	1,676,174	10,804,273	2,531,367	697,253	0	23,213
<b>2008</b>	598,464	10,557,468	2,538,033	844,505	0	21,147

**TABLE 5D**

**NUMBER OF UNITS SOLD – BY PACKAGE SIZE  
FOR 2002 - 2007**

**MOIST SNUFF**

	Less than 1 oz.	1 oz. to less than 2 oz.	2 oz. to less than 5 oz.	5 oz. to less than 10 oz.	10 oz. to less than 15 oz.	15 oz. or more
<b>2002</b>	24,561,076	859,285,595	0	0	0	0
<b>2003</b>	37,078,414	892,925,591	0	0	0	30,984
<b>2004</b>	41,769,081	935,536,000	0	0	0	58,830
<b>2005</b>	46,142,758	958,614,204	0	0	0	62,706
<b>2006</b>	48,576,464	975,274,937	0	0	0	26,753
<b>2007</b>	60,274,128	1,039,156,919	612	0	6,186	44,416
<b>2008</b>	71,986,220	1,056,217,422	771	0	54,452	18,772

**TABLE 5E**

**NUMBER OF UNITS SOLD – BY PACKAGE SIZE  
FOR 2008**

**SNUS**

	Less than 1 oz.	1 oz. to less than 2 oz.	2 oz to less than 5 oz.	5 oz. to less than 10 oz.	10 oz to less than 15 oz.	15 oz. or more
<b>2008</b>	4,385,317	21,788	0	0	0	0

## APPENDIX

### 2007 and 2008 Advertising and Promotional Expenditure Categories

**Newspapers:** Newspaper advertising; but excluding expenditures in connection with sampling, specialty item distribution, public entertainment, endorsements, sponsorships, coupons, and retail-value-added.

**Magazines:** Magazine advertising; but excluding expenditures in connection with sampling, specialty item distribution, public entertainment, endorsements, sponsorships, coupons, and retail-value-added.

**Outdoor:** Billboards; signs and placards in arenas, stadiums, and shopping malls, whether they are open air or enclosed; and any other advertisements placed outdoors, regardless of their size, including those on smokeless tobacco retailer property; but excluding expenditures in connection with sampling, specialty item distribution, public entertainment, endorsements, sponsorships, coupons, and retail-value-added.

**Audio-visual:** Audio-visual or video advertising on any medium of electronic communication not subject to the Federal Communications Commission's jurisdiction, including screens at motion picture theaters, video cassettes or DVDs, and monitors in stores; but excluding expenditures in connection with Internet advertising.

**Transit:** Advertising on or within private or public vehicles and all advertisements placed at, on, or within any bus stop, taxi stand, transportation waiting area, train station, airport, or any other transportation facility; but excluding expenditures in connection with sampling, specialty item distribution, public entertainment, endorsements, sponsorships, coupons, and retail-value-added.

**Direct Mail:** Direct mail advertising; but excluding expenditures in connection with sampling, specialty item distribution, public entertainment, endorsements, sponsorships, coupons, retail-value-added, and Internet advertising.

**Point-of-Sale:** Point-of-sale advertisements; but excluding expenditures in connection with outdoor advertising, sampling, specialty item distribution, public entertainment, endorsements, sponsorships, coupons, and retail-value-added.

**Price discounts:** Price discounts paid to smokeless tobacco retailers or wholesalers in order to reduce the price of smokeless tobacco to consumers, including off-invoice discounts, buy downs, voluntary price reductions, and trade programs; but excluding retail-value-added expenditures for promotions involving free smokeless tobacco and expenditures involving coupons.

**Promotional Allowances – Retail:** Promotional allowances paid to smokeless tobacco retailers in order to facilitate the sale or placement of any smokeless tobacco product, including payments for stocking, shelving, displaying and merchandising brands, volume rebates, incentive payments, and the cost of smokeless tobacco product given for free to retailers for subsequent sale to consumers; but excluding expenditures in connection with newspapers, magazines, outdoor, audio-visual, transit, direct mail, point-of-sale, and price discounts.

**Promotional Allowances – Wholesale:** Promotional allowances paid to smokeless tobacco wholesalers in order to facilitate the sale or placement of any smokeless tobacco product, including payments for volume rebates, incentive payments, value added services, promotional execution and satisfaction of reporting requirements; but excluding expenditures in connection with newspapers, magazines, outdoor, audio-visual, transit, direct mail, point-of-sale, price discounts, and retail promotional allowances.

**Promotional Allowances – Other:** Promotional allowances paid to any persons other than retailers, wholesalers, and full-time company employees who are involved in the smokeless tobacco distribution and sales process in order to facilitate the sale or placement of any smokeless tobacco product; but excluding expenditures in connection with newspapers, magazines, outdoor, audio-visual, transit, direct mail, point-of-sale, price discounts, and retail and wholesale promotional allowances.

**Sampling:** Sampling of smokeless tobacco products, including the cost of the smokeless tobacco, all associated excise taxes, and the costs of organizing, promoting, and conducting sampling. Sampling includes the distribution of smokeless tobacco products for consumer testing or evaluation when consumers are able to use the smokeless tobacco outside of a facility owned or operated by the Company, but not the cost of actual clinical testing or market research associated with such smokeless tobacco distributions. Sampling also includes the distribution of coupons for free smokeless tobacco, when no purchase or payment is required to obtain the coupons or the smokeless tobacco product.

**Specialty Item Distribution – Branded:** All costs of distributing any item (other than smokeless tobacco products, items the sole function of which is to advertise or promote smokeless tobacco products, or written or electronic publications), whether distributed by sale, redemption of coupons, or otherwise, that bears the name, logo, or an image of any portion of the package of any brand or variety of smokeless tobacco product, including the cost of the items distributed but subtracting any payments received for the item. The costs associated with distributing non-smokeless tobacco items in connection with sampling or retail-value-added programs are reported in those categories, not as specialty item distribution.

**Specialty Item Distribution – Non-Branded:** All costs of distributing any item (other than smokeless tobacco products, items the sole function of which is to advertise or promote smokeless tobacco products, or written or electronic publications), whether distributed by sale, redemption of coupons, or otherwise, that does not bear the name, logo, or an image of any portion of the package of any brand or variety of smokeless tobacco product, including the cost of the items distributed but subtracting any payments received for the item. The costs associated with distributing non-smokeless tobacco items in connection with sampling or retail-value-added programs are reported in those categories, not as specialty item distribution.

**Public Entertainment – Adult-Only:** Public entertainment events bearing or otherwise displaying the name or logo or an image of any portion of the package of any of the Company’s smokeless tobacco products or otherwise referring or relating to smokeless tobacco, which take place in an adult-only facility, including all expenditures made by the Company in promoting and/or sponsoring such events.

**Public Entertainment – General-Audience:** Public entertainment events bearing or otherwise displaying the name or logo or an image of any portion of the package of any of the Company’s smokeless tobacco products or otherwise referring or relating to smokeless tobacco, which do not take place in an adult-only facility, including all expenditures made by the Company in promoting and/or sponsoring such events.

**Endorsements & Testimonials:** Endorsements, testimonials, and product placement.

**Sponsorships:** Sponsorships of sports teams or individual athletes, but excluding endorsements.

**Coupons:** All costs associated with coupons for the reduction of the retail cost of smokeless tobacco products, whether redeemed at the point of sale or by mail, including all costs associated with advertising or promotion, design, printing, distribution, and redemption. However, when coupons are distributed for free smokeless tobacco and no purchase or payment is required to obtain the coupons or the smokeless tobacco, these activities are considered to be sampling and not couponing.

**Retail-value-added – Bonus Smokeless Tobacco:** Retail-value-added expenditures for promotions involving free smokeless tobacco products (*e.g.*, buy two, get one free), whether or not the free smokeless tobacco products are physically bundled together with the purchased smokeless tobacco products, including all expenditures and costs associated with the value added to the purchase of smokeless tobacco products (*e.g.*, excise taxes paid for the free smokeless tobacco product).

**Retail-value-added – Non-Smokeless Tobacco Bonus:** Retail-value-added expenditures for promotions involving free non-smokeless tobacco items (*e.g.*, buy two packs, get free key chain), including all expenditures and costs associated with the value added to the purchase of smokeless tobacco products.

**Company Website:** All expenditures associated with advertising on any company Internet website that can be accessed by computers located in the United States.

**Internet – Other:** Internet advertising other than on the Company’s own Internet website, including on the World Wide Web, on commercial on-line services, and through electronic mail messages.

**Telephone:** Telephone advertising, including costs associated with the placement of telemarketing calls or the operation of incoming telephone lines that allow consumers to participate in any promotion or hear pre-recorded product messages; but excluding costs associated with having customer service representatives available for responding to consumer complaints or questions.

**All Other:** Advertising and promotional expenditures not covered by another category.

**Sports and Sporting Events:** All costs associated with sponsoring, advertising, or promotion of sports or sporting events, including football, weight lifting, sailing, rodeo, automobile, race car, funny car, motorcycle, bicycle, truck, monster truck, tractor-pull, fishing, and hunting events, competitions, tournaments, and races. This category is duplicative of expenditures for other categories.