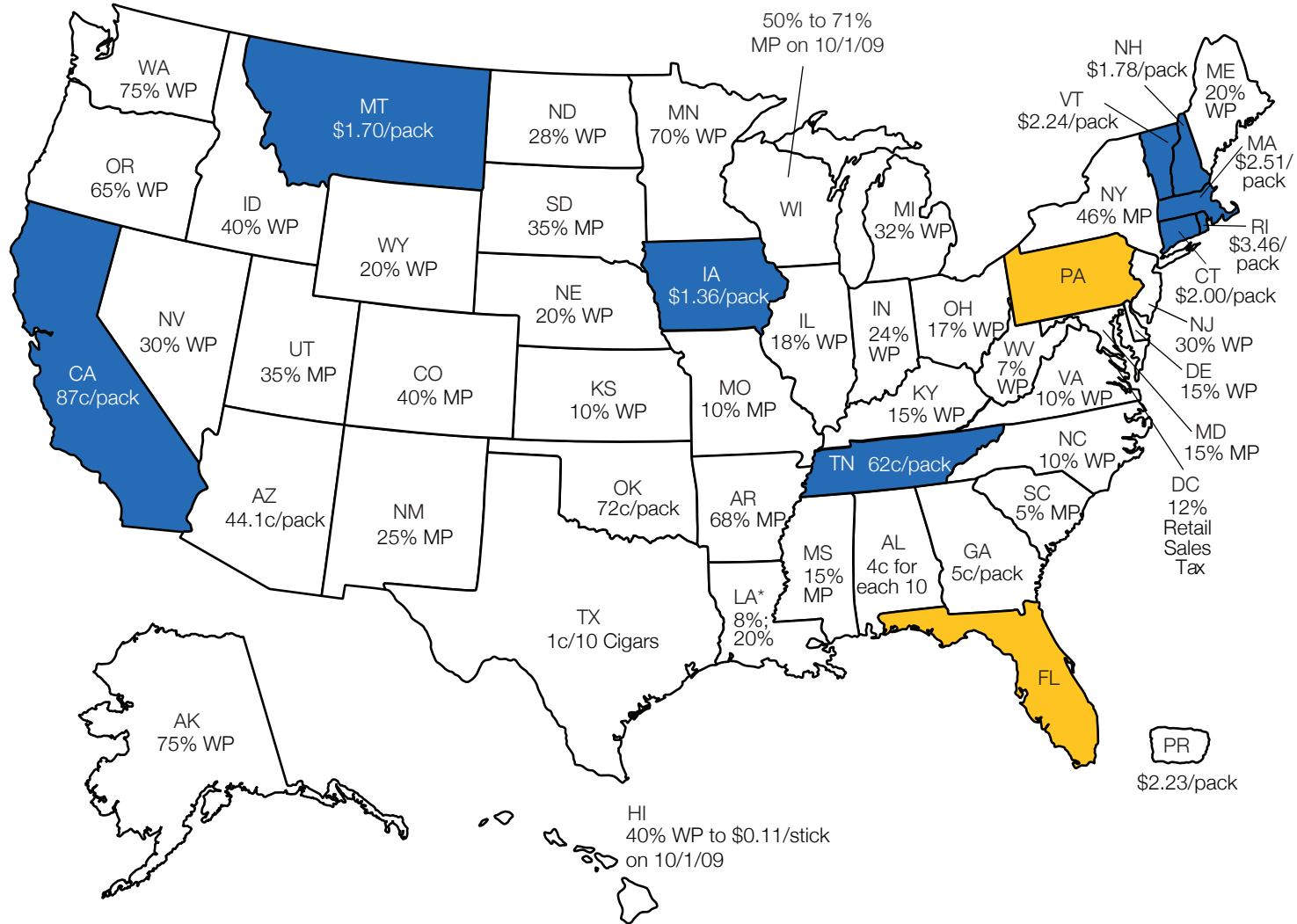


Little Cigars Excise Tax Rates

As of 7/13/2009



Notes:
 The Federal excise tax rate is currently at \$1.0066 per pack.
 *LA: Cigars invoiced by manf. at \$120 per 1,000 or less will be taxed at 8% of invoiced price; Cigars invoiced by manf. at over \$120 per 1,000 will be taxed 20% of invoiced price.

	States Taxing Little Cigars as Cigarettes
	No Tax on Little Cigars

Pack = 20 Cigars; WP = Wholesale Price; MP = Manufacturer's Price