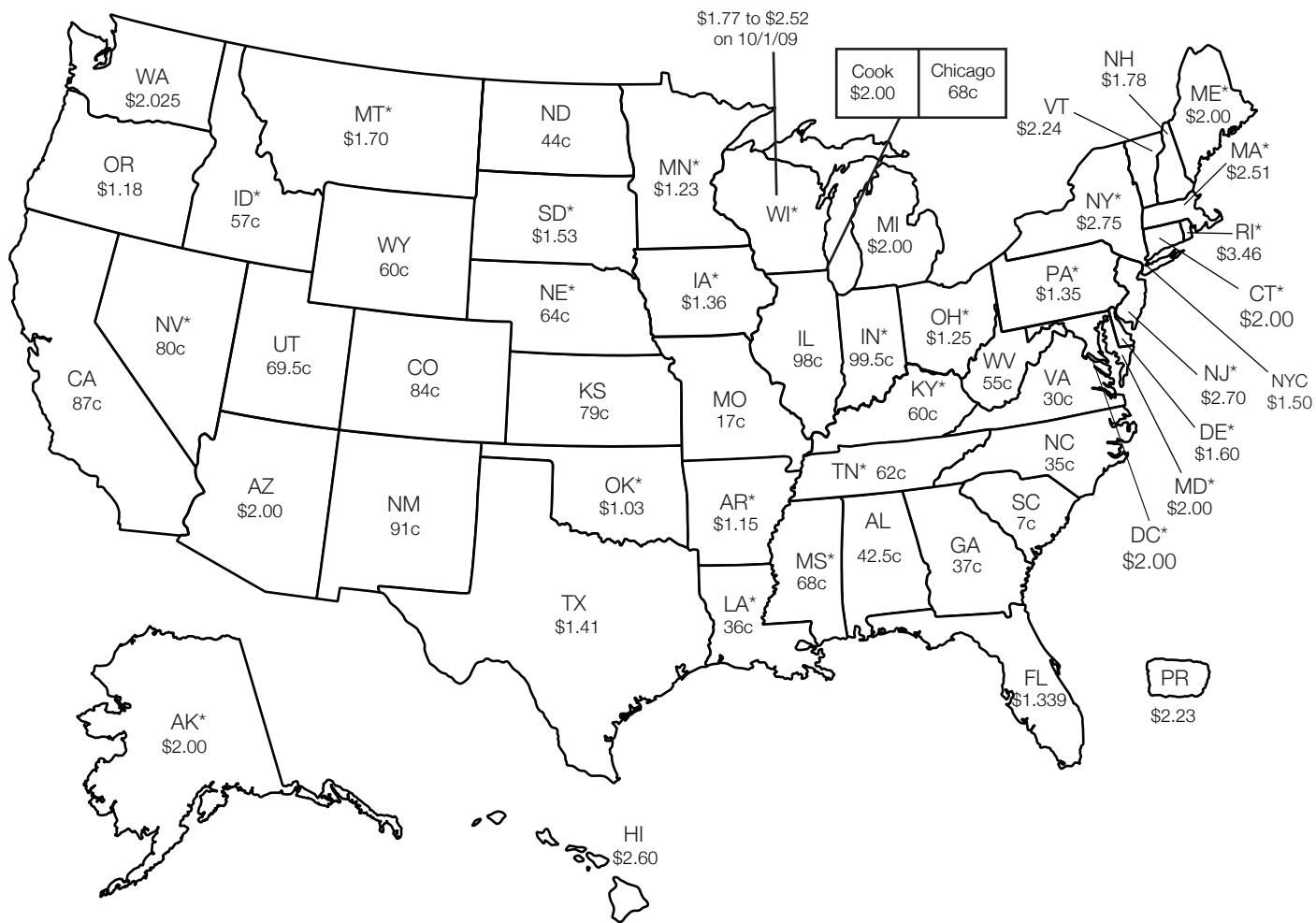


State Cigarette Excise Tax Rates

As of 7/13/2009



Notes:

- The Federal excise tax rate is currently at \$1.0066 per pack.
- New York City Imposes an additional excise tax of \$1.50 per pack*.
- Cook County increased tax to \$2.00 from \$1.00 on 3/1/06.
- Chicago has \$0.68 tax, was \$0.48 on 1/05.
- *Represents states with minimum markup.

*States with minimum markup