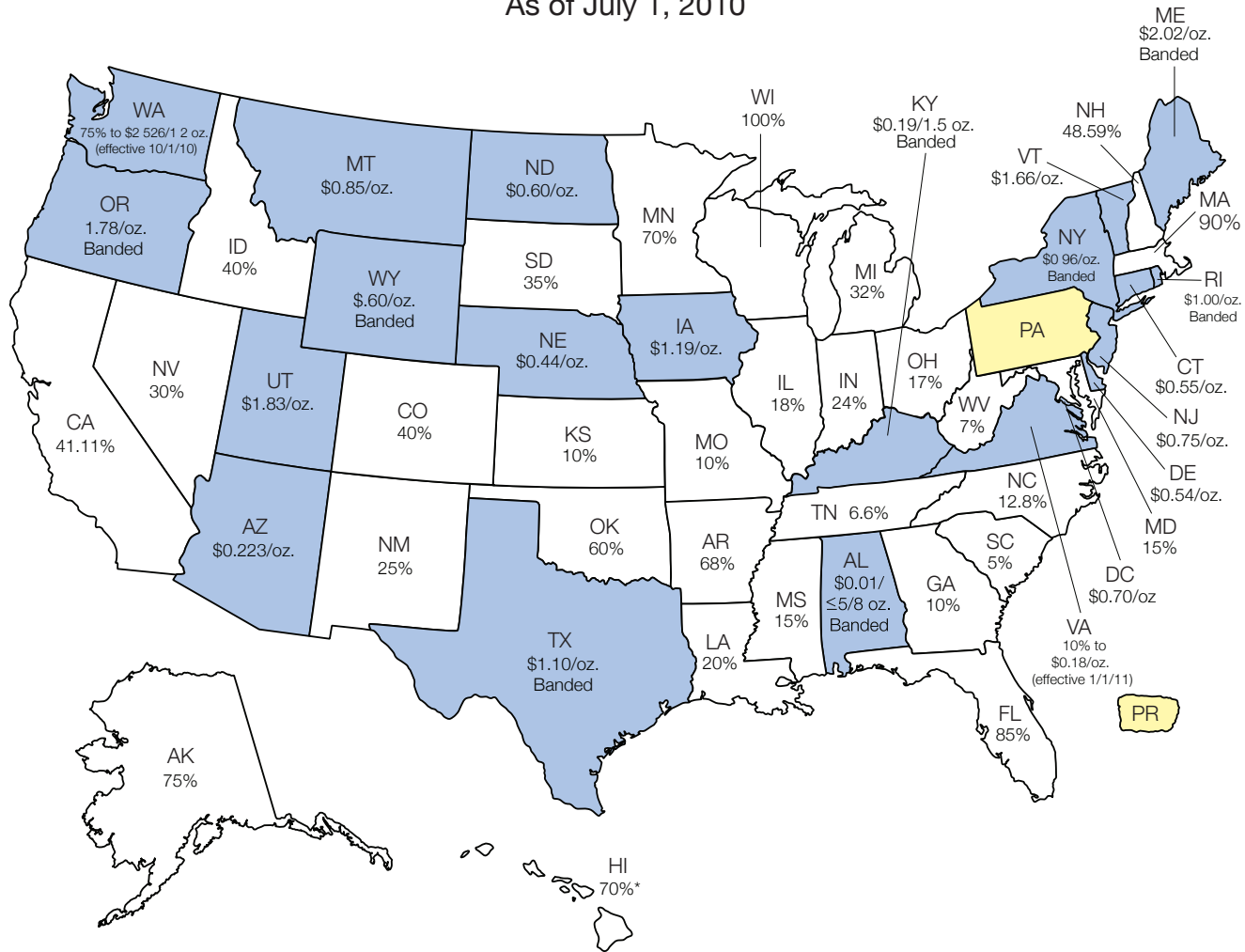


MST Excise Tax Rates

As of July 1, 2010



Notes:
 As of 4/1/09, the Federal excise tax rate is \$0.09438 per ounce. All ad valorem states base the tax on the manufacturer's price.
 *Hawaii bases the tax on the "wholesale price", defined as "the average price of sales to retailers of like tobacco during the preceding month."

