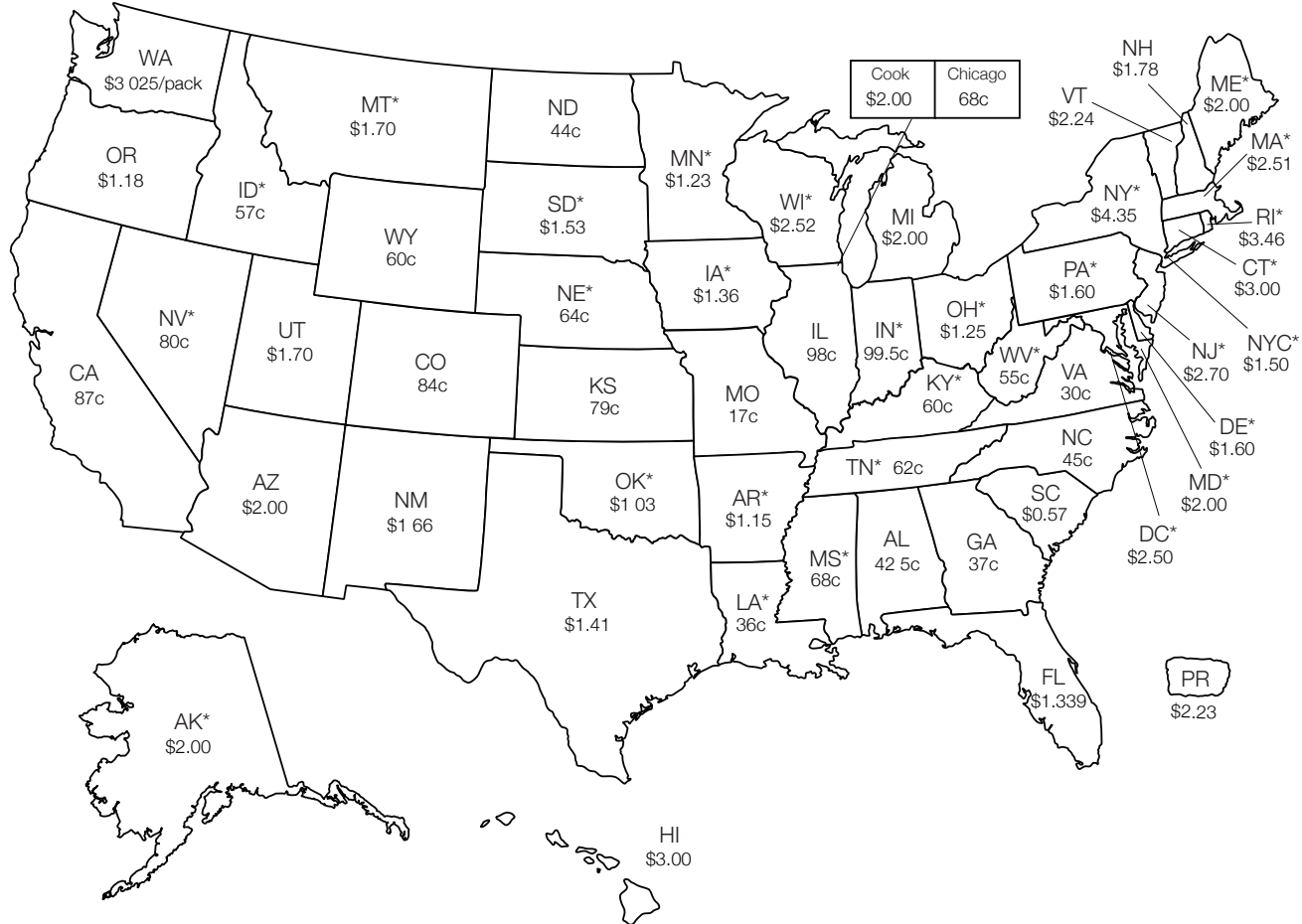


State Cigarette Excise Tax Rates

As of July 1, 2010



Notes:

- The Federal excise tax rate is approximately \$1.01 per pack.
- New York City imposes an additional excise tax of \$1.50 per pack.*
- Cook County, IL imposes an additional excise tax of \$2.00 per pack.
- The City of Chicago imposes an additional excise tax of \$0.68 per pack.

*States with minimum markup