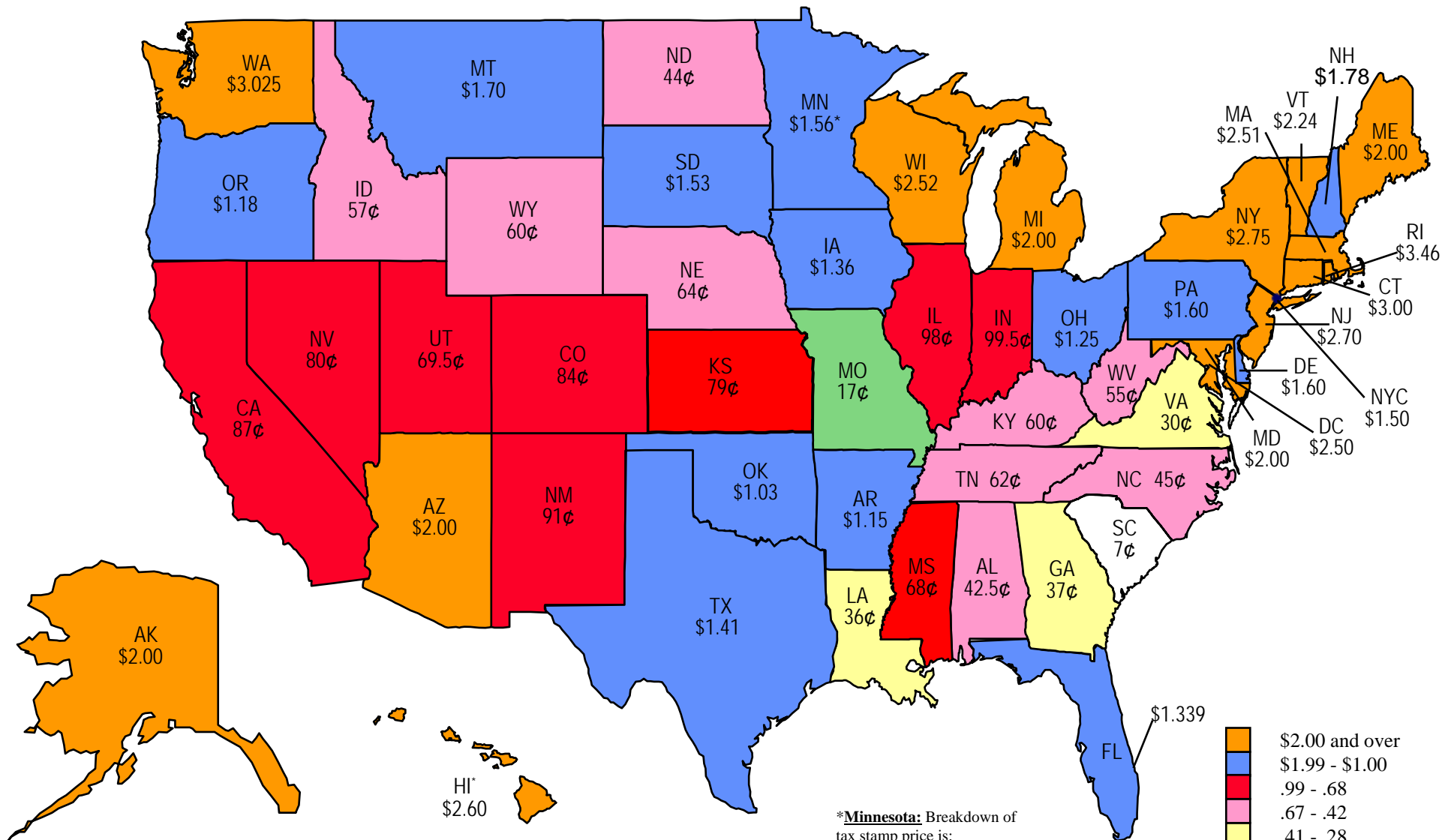


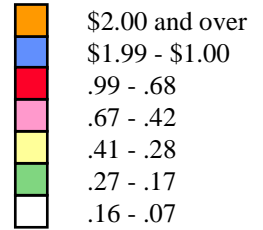
State Cigarette Excise Tax Rates

Per 20-pack



***Hawaii:** The tax will increase 40¢ on 7/1/10, then 20¢ on 7/1/11.

***Minnesota:** Breakdown of tax stamp price is:
 \$0.48 Excise Tax
 \$0.75 Health Fee
 \$0.33 Prepaid Sales Tax



Note: Federal excise tax is \$1.01 per pack.

May 1, 2010