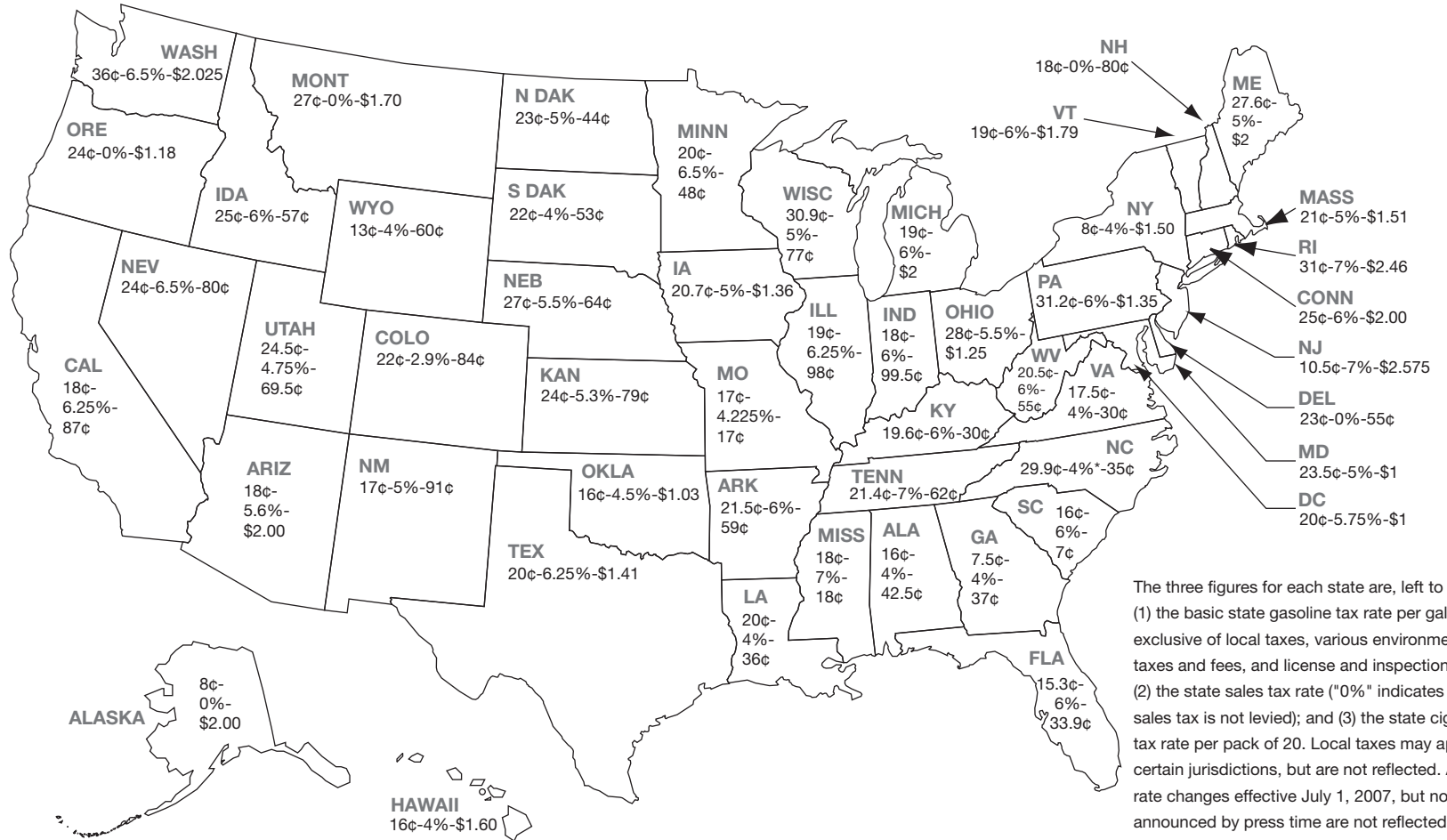


State Gasoline, Sales, and Cigarette Tax Rates as of July 1, 2007



The three figures for each state are, left to right, (1) the basic state gasoline tax rate per gallon, exclusive of local taxes, various environmental taxes and fees, and license and inspection fees; (2) the state sales tax rate ("0%" indicates that sales tax is not levied); and (3) the state cigarette tax rate per pack of 20. Local taxes may apply in certain jurisdictions, but are not reflected. Any rate changes effective July 1, 2007, but not announced by press time are not reflected.

* At press time, the North Carolina sales tax rate is scheduled to decrease from 4.25% to 4% on July 1, 2007. However, there are proposals in pending budget legislation to extend the 4.25% rate.