

**Buydowns and Coupons - 12/28/2004**

|                | In Store Coupons |             | Manufacturer's Coupon |             | Group Discounts Reimbursement |             | Group Discounts No Reimbursement |             | Volume Discounts |             | Seller's Discount Cards No Reimbursement |             | Seller's Discount Cards Reimbursement |             |             | Loyalty Cards |             |             | Advertising Incentives |             | Cigarette Buydowns |             | Automobile Manufacturer's Rebate Retained by Seller |             | Employee Discounts |             |
|----------------|------------------|-------------|-----------------------|-------------|-------------------------------|-------------|----------------------------------|-------------|------------------|-------------|--|-------------|---------------------------------------|-------------|-------------|---------------|-------------|-------------|------------------------|-------------|--------------------|-------------|---|-------------|--------------------|-------------|
|                | In tax base      | Not in base | In tax base           | Not in base | In tax base                   | Not in base | In tax base                      | Not in base | In tax base      | Not in base | In tax base                              | Not in base | Only Reim                             | In tax base | Not in base | Only Reimb    | In tax base | Not in base | In tax base            | Not in base | In tax base        | Not in base | In tax base   | Not in base | In tax base        | Not in base |
| Alabama        |                  | X           | X                     |             | X                             |             |                                  | X           |                  | X           |  | X           |                                       |             | X           |               |             |             | X                      |             | X                  |             | X   |             | X                  |             |
| Alaska         |                  |             |                       |             |                               |             |                                  |             |                  |             |  |             |                                       |             |             |               |             |             |                        |             |                    |             |   |             |                    |             |
| Arizona        |                  |             |                       |             |                               |             |                                  |             |                  |             |  |             |                                       |             |             |               |             |             |                        |             |                    |             |   |             |                    |             |
| Arkansas       |                  | X           | X                     |             | X                             |             |                                  | X           |                  | X           |  | X           |                                       |             | X           |               |             |             | X                      |             | X                  |             | X   |             | X                  |             |
| California     |                  | X           | X                     |             | X                             |             |                                  | X           |                  | X           |  | X           |                                       |             | X           |               |             |             | X                      |             | X                  |             | X   |             | X                  |             |
| Colorado       |                  |             |                       |             |                               |             |                                  |             |                  |             |  |             |                                       |             |             |               |             |             |                        |             |                    |             |   |             |                    |             |
| Connecticut    |                  |             |                       |             |                               |             |                                  |             |                  |             |  |             |                                       |             |             |               |             |             |                        |             |                    |             |   |             |                    |             |
| Delaware       |                  |             |                       |             |                               |             |                                  |             |                  |             |  |             |                                       |             |             |               |             |             |                        |             |                    |             |   |             |                    |             |
| DC             |                  | X           | X                     |             | X                             |             |                                  | X           | X                |             | X  | X           |                                       | X           |             |               | X           |             | X                      | X           |                    | X           |   |             |                    | X           |
| Florida        |                  | X           | X                     |             | X                             |             |                                  | X           |                  | X           |  | X           |                                       |             | X           |               |             |             | X                      |             | X                  |             | X   |             | X                  |             |
| Georgia        |                  | X           | X                     |             | X                             |             |                                  | X           |                  | X           |  | X           |                                       |             | X           |               |             |             | X                      |             | X                  |             | X   |             | X                  |             |
| Hawaii         |                  |             |                       |             |                               |             |                                  |             |                  |             |  |             |                                       |             |             |               |             |             |                        |             |                    |             |   |             |                    |             |
| Idaho          |                  |             |                       |             |                               |             |                                  |             |                  |             |  |             |                                       |             |             |               |             |             |                        |             |                    |             |   |             |                    |             |
| Illinois       |                  | X           | X                     |             | X                             |             |                                  | X           | X                |             | X  |             |                                       |             | X           |               |             |             |                        |             | X                  |             | X   |             | X                  |             |
| Indiana        |                  |             |                       |             |                               |             |                                  |             |                  |             |  |             |                                       |             |             |               |             |             |                        |             |                    |             |   |             |                    |             |
| Iowa           |                  | X           | X                     |             | X                             |             |                                  | X           |                  | X           |  | X           |                                       |             | X           |               |             |             | X                      |             | X                  |             | X   |             | X                  |             |
| Kansas         |                  | X           | X                     |             | X                             |             |                                  | X           | X                |             | X  |             |                                       |             | X           |               |             |             | X                      |             | X                  |             | X   |             | X                  |             |
| Kentucky       |                  |             |                       |             |                               |             |                                  |             |                  |             |  |             |                                       |             |             |               |             |             |                        |             |                    |             |   |             |                    |             |
| Louisiana      |                  |             |                       |             |                               |             |                                  |             |                  |             |  |             |                                       |             |             |               |             |             |                        |             |                    |             |   |             |                    |             |
| Maine          |                  | X           | X                     |             | X                             |             |                                  | X           |                  | X           |  | X           |                                       |             | X           |               |             |             | X                      |             | X                  |             | X   |             | X                  |             |
| Maryland       |                  | X           | X                     |             | X                             |             |                                  | X           |                  | X           |  | X           | X                                     |             | X           |               |             |             | X                      |             | X                  |             | X   |             | X                  |             |
| Massachusetts  |                  | X           |                       | X           | X                             |             |                                  | X           |                  | X           |  | X           | X                                     |             | X           |               |             |             | X                      |             | X                  |             | X   |             | X                  | X           |
| Michigan       |                  |             |                       |             |                               |             |                                  |             |                  |             |  |             |                                       |             |             |               |             |             |                        |             |                    |             |   |             |                    |             |
| Minnesota      |                  | X           | X                     |             | X                             |             |                                  | X           |                  | X           |  | X           |                                       |             | X           |               |             |             | X                      |             | X                  |             | X   |             | X                  |             |
| Mississippi    |                  |             |                       |             |                               |             |                                  |             |                  |             |  |             |                                       |             |             |               |             |             |                        |             |                    |             |   |             |                    |             |
| Missouri       |                  | X           | X                     |             | X                             |             |                                  | X           | X                |             | X  |             |                                       |             | X           |               |             |             | X                      |             | X                  |             | X   |             | X                  |             |
| Montana        |                  |             |                       |             |                               |             |                                  |             |                  |             |  |             |                                       |             |             |               |             |             |                        |             |                    |             |   |             |                    |             |
| Nebraska       |                  | X           | X                     |             | X                             |             |                                  | X           |                  | X           |  | X           |                                       |             | X           |               |             |             | X                      |             | X                  |             | X   |             | X                  |             |
| Nevada         |                  |             |                       |             |                               |             |                                  |             |                  |             |  |             |                                       |             |             |               |             |             |                        |             |                    |             |   |             |                    |             |
| New Hampshire  |                  |             |                       |             |                               |             |                                  |             |                  |             |  |             |                                       |             |             |               |             |             |                        |             |                    |             |   |             |                    |             |
| New Jersey     |                  | X           | X                     |             | X                             |             |                                  | X           |                  | X           | X  |             |                                       |             | X           |               |             |             | X                      |             | X                  |             | X   |             | X                  |             |
| New Mexico     |                  |             |                       |             |                               |             |                                  |             |                  |             |  |             |                                       |             |             |               |             |             |                        |             |                    |             |   |             |                    |             |
| New York       |                  | X           | X                     |             | X                             |             |                                  | X           |                  | X           |  | X           |                                       |             | X           |               |             |             | X                      |             | X                  |             | X   |             | X                  |             |
| North Carolina |                  | X           | X                     |             | X                             |             |                                  | X           |                  | X           |  | X           |                                       |             | X           |               |             |             | X                      |             | X                  |             | X   |             | X                  |             |
| North Dakota   |                  | X           | X                     |             | X                             |             |                                  | X           |                  | X           |  | X           |                                       |             | X           |               |             |             | X                      |             | X                  |             | X   |             | X                  | X           |
| Ohio           |                  | X           | X                     |             | X                             |             |                                  | X           |                  | X           |  | X           |                                       |             | X           |               |             |             | X                      |             | X                  |             | X   |             | X                  |             |
| Oklahoma       |                  | X           | X                     |             | X                             |             |                                  | X           |                  | X           |  | X           |                                       |             | X           |               |             |             | X                      |             | X                  |             | X   |             | X                  |             |
| Oregon         |                  |             |                       |             |                               |             |                                  |             |                  |             |  |             |                                       |             |             |               |             |             |                        |             |                    |             |   |             |                    |             |
| Pennsylvania   |                  |             |                       |             |                               |             |                                  |             |                  |             |  |             |                                       |             |             |               |             |             |                        |             |                    |             |   |             |                    |             |
| Rhode Island   |                  | X           | X                     |             | X                             |             |                                  | X           |                  | X           |  | X           |                                       |             | X           |               |             |             | X                      |             | X                  |             | X   |             | X                  |             |
| South Carolina |                  | X           | X                     |             | X                             |             |                                  | X           | X                |             | X  |             |                                       |             | X           |               |             |             |                        |             | X                  |             | X   |             | X                  |             |
| South Dakota   |                  |             |                       |             |                               |             |                                  |             |                  |             |  |             |                                       |             |             |               |             |             |                        |             |                    |             |   |             |                    |             |
| Tennessee      |                  | X           | X                     |             | X                             |             |                                  | X           |                  | X           |  | X           |                                       |             | X           |               |             |             | X                      |             | X                  |             | X   |             | X                  |             |
| Texas          |                  |             |                       |             |                               |             |                                  |             |                  |             |  |             |                                       |             |             |               |             |             |                        |             |                    |             |   |             |                    |             |
| Utah           |                  | X           | X                     |             | X                             |             |                                  | X           |                  | X           |  | X           |                                       |             | X           |               |             |             | X                      |             | X                  |             | X   |             | X                  |             |
| Vermont        |                  |             |                       |             |                               |             |                                  |             |                  |             |  |             |                                       |             |             |               |             |             |                        |             |                    |             |   |             |                    |             |
| Virginia       |                  |             |                       |             |                               |             |                                  |             |                  |             |  |             |                                       |             |             |               |             |             |                        |             |                    |             |   |             |                    |             |
| Washington     |                  | X           | X                     |             | X                             |             |                                  | X           |                  | X           |  | X           |                                       |             | X           |               |             |             | X                      |             | X                  |             | X   |             | X                  |             |
| West Virginia  |                  |             |                       |             |                               |             |                                  |             |                  |             |  |             |                                       |             |             |               |             |             |                        |             |                    |             |   |             |                    |             |
| Wisconsin      |                  | X           | X                     |             | X                             |             |                                  | X           |                  | X           |  | X           |                                       |             | X           |               |             |             | X                      |             | X                  |             | X   |             | X                  |             |
| Wyoming        |                  | X           | X                     |             | X                             |             |                                  | X           |                  | X           |  | X           |                                       |             | X           |               |             |             | X                      |             | X                  |             | X   |             | X                  |             |