



Notes:

Canadian data based on federal estimates compiled November 2001, adjusted to include effect of provincial tax increases in British Columbia, Alberta, Saskatchewan, Newfoundland, PEI and Nova Scotia in February-April 2002. U.S. data taken from the latest edition (current to November 2000) of *The Tax Burden on Tobacco* formerly published by the now-defunct Tobacco Institute and now compiled by a private company; data adjusted to take into account price increases by manufacturers in December 2000, April 2001, October 2001 and on April 1st, 2002 (see Philip Morris 10-Q filing with the Securities and Exchange Commission for quarter ending June 30, 2001, and Wall Street Journal, March 29th, 2002) as well as a tax increase in Maine in Oct. 1st, 2001, in Washington State on Jan. 1st, 2002, and in New York State on April 1st, 2002.

Prices include all state, provincial and federal taxes. Local sales and tobacco taxes in U.S. are excluded. At March 28th, 2002 exchange rate: 1 US\$ = 1.5935 C\$.

*Lower taxes are in effect in part of Labrador.

Source: Smoking and Health Action Foundation, Ottawa.