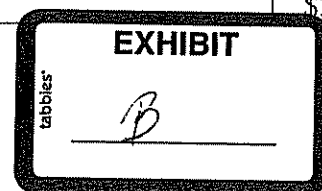


Exhibit B

EXHIBIT B**Summary of Bonds**

Bond No.	Obligee	Description	Bond Amount
SB0071142	KS Dept. of Revenue	Wholesale Cig. Dealer	\$1,000.00
SB0071143	KS Dept. of Revenue	Wholesale Cig. Dealer	\$1,000.00
SB0071149	Alaska Dept. of Revenue	Tobacco Distributor	\$5,000.00
SB0072882	State of Washington	Wholesale Cig. Dealer	\$5,000.00
SB0072883	New York State Dept. of Taxation	Cigarette Dealer	\$10,000.00
SB0072881	State of New Mexico	Cigarette Tax	\$50,000.00
SB0072888	Northern VA Cigarette Tax Board	Cigarette Tax Bond	\$100,000.00
SB0072886	Commonwealth of PA	Cigarette Tax	\$2,000,000.00
SB0072895	State of Ohio	Ohio Stamps Meter	\$200,000.00
SB0072894	State of WV	Cigarette Tax Credit Purchase Bond	\$400,000.00
SB0072887	State of Utah	Cigarette Dealer	\$400,000.00
SB0072890	State of Kansas Div. of Taxation	Tobacco Dist. Tax	\$1,000.00
SB0072889	State of Kansas Dept. of Revenue	Tobacco Dist. Tax	\$1,000.00
SB0072891	State of Oklahoma	Cigarette Stamp	\$1,000.00
SB0072892	Commonwealth of PA Dept. of Revenue	Cigarette Stamp	\$400,000.00
SB0072893	State of ND	Tobacco Distr.	\$1,000.00
SB0072885	State of Arizona	Cigarette Tax	\$726,000.00
SB0072897	IL Dept. of Revenue	Cigarette Distributor	\$2,500.00
SB0072898	AL Dept. of Revenue	Tobacco Tax	\$30,000.00
SB0072913	New Plan Excel Realty Trust, Inc.	Appeal	\$846,729.00
SB0074224	KS Dept. of Revenue	Wholesale Cig. Distributor	\$301,000.00
SB0071148	Georgia Dept. of Revenue	Georgia Tobacco License	\$9,000.00
SB0067335	State of TN	Tobacco Tax	\$2,000.00
SB0067334	GA Dept. of Revenue	Tobacco Tax Stamp Bond	\$5,000.00
SB0071146	State of ND	Tobacco Distributor	\$1,000.00
SB0067336	State of ND, Attorney General Licensing Division	Tobacco Distributor	\$1,000.00
SB0067337	Illinois Department of Revenue	Illinois 30-Day Cigarette Distr.	\$750,000.00
SB0071150	State of Indiana, Dept. of Revenue	Tobacco Tax Certificate	\$1,000.00
SB0071159	IL Dept. of Revenue	Cigarette Distributor	\$2,500.00
SB0071156	State of Arkansas, Dept. of Revenue	Cigarette Stamp	\$1,500.00
SB0071152	State of Indiana, Dept. of Revenue	Cigarette Tax	\$1,000.00
SB0071141	IL Dept. of Revenue	IL Cigarette Distributor	\$2,500.00
SB0071145	MI Dept. of Treasury	MI Tobacco Tax	\$100,000.00
SB0067338	IL Dept. of Revenue	IL Tobacco Tax	\$2,500.00
SB0071154	State of Florida	FL Self-Insurers	\$100,000.00
SB0072402	Pacific Emp. Ins.	Deductible Reimbursement	\$22,171,054.00
SB0071157	Cynthia Bridges	LA Tobacco Tax	\$2,500.00
SB0071153	GA Dept. of Revenue	GA Tobacco Dist.	\$22,000.00
SB0071151	State of Indiana	Tobacco Prod. Dist.	\$1,000.00
SB0072884	State of Iowa Dept. of Revenue	Cigarette/Tobacco	\$3,500.00
SB0071158	MS State Tax Commission	Tobacco Dist. – MS	\$22,000.00
SB0072899	IL Dept. of Revenue	Cigarette Distributor	\$2,500.00
SB0072902	CA State Board of Edu.	Cigarette Tax Bond	\$2,310,000.00



Bond No.	Obligee	Description	Bond Amount
SB0072900	Indiana Dept. of Revenue	Tobacco Dist. License	\$10,000.00
SB0072909	State of Florida	Alcohol & Tobacco	\$9,000.00
SB0072907	TN Comm. of Revenue	Tobacco Tax Stamp	\$27,000.00
SB0072901	Indiana Dept. of Revenue	Alcoholic Bev./Tobacco	\$1,000.00
SB0072908	State of Florida	Alcohol & Tobacco	\$1,000,000.00
SB0072905	IL Dept. of Revenue	30 Day Cig. Distributor	\$750,000.00
SB0072911	State of Florida	Alcohol & Tobacco	\$14,000.00
SB0072910	Arkansas Dept. of Rev.	Ark. Cigarette Stamp	\$300,000.00
SB0072903	MD Alcohol & Tobacco	MD Cigarette Distributor	\$1,650,000.00
SB0072912	Arkansas Dept. of Revenue	Ark. Cigarette Stamp	\$90,000.00
SB0072906	Louisiana Dept. of Revenue	LA Tobacco Tax	\$10,000.00
SB0072904	IL Dept. of Revenue	IL Cigarette Dist.	\$2,500.00
SB0072914	State of Louisiana	Tobacco Tax Surety	\$200,000.00
SB0072915	MO Dept. of Revenue	Cigarette Wholesale	\$300,000.00
SB0072916	State of Maryland	Cigarette Bond	\$10,000.00
SB0072917	TN Dept. of Revenue	Cigarette & Tobacco	\$175,000.00
SB0072918	State of Florida	Tobacco Dist. Bond	\$10,000.00
SB0072919	State of Tennessee	Cigarette & Tobacco	\$300,000.00
SB0072920	State of Tennessee	Tobacco Tax Stamp	\$2,000.00
SB0074221	AL Dept. of Revenue	Tobacco Consign.	\$50,000.00
SB0074222	AL Dept. of Revenue	Tobacco Consign.	\$160,000.00
SB0074223	AL Dept. of Revenue	Tobacco Tax Bond	\$80,000.00
		TOTAL	\$36,146,283.00