CERTIFICATION OF COMPLIANCE BY NON-PARTICIPATING MANUFACTURERS FOR _____QUARTER 2013

LOUISIANA REVISED STATUTES 13:5061, et seq. and 13:5071, et seq.

REGARDING ESCROW PAYMENT **STATE OF LOUISIANA**

GENERAL INFORMATION

What is the definition of a tobacco product manufacturer?

- Any entity that manufacturers cigarettes anywhere that such manufacturer intends to be sold in the United States, including cigarettes that are intended to be sold in the United States through an importer;
- The first purchaser anywhere for resale in the United States of cigarettes manufactured anywhere that the manufacturer does not intend to be sold in the United States; or
- A successor of any entity described above.

Who is required to file this affidavit?

- Any tobacco product manufacturer which:
  (1) sells cigarettes to consumers within the State of Louisiana (whether directly or through any distributor, retailer, or similar intermediary); and
  (2) has not become a participating manufacturer in the tobacco Master Settlement Agreement.

You must file this affidavit to report the units of cigarettes you sold and pay the amount calculated into your qualified escrow fund.

What is a non-participating manufacturer?

A non-participating manufacturer is any tobacco product manufacturer who has not signed onto the tobacco Master Settlement Agreement, executed on November 23, 1998 between 46 U.S. States, including Louisiana, and certain tobacco companies.

What is a qualified escrow fund?

You are required to establish a qualified escrow fund. This means an escrow arrangement with a federally or state-chartered financial institution having no affiliation with any tobacco product manufacturer and having assets of at least One Billion Dollars, where such arrangement (1) requires that the financial institution hold the escrowed funds' principal for the benefit of the State of Louisiana and other "releasing parties" as defined in the Master Settlement Agreement, or 25 years, whichever occurs first, and (2) prohibits you from using, accessing, or directing the use of the funds' principal except as consistent with Louisiana Revised Statutes 13:5061, et seq. and 13:5071, et seq.

When is this affidavit due?

This affidavit must be filed within fifteen (15) days after each quarterly escrow deposit date.
Note: The sales year is a calendar year, from January 1 through December 31. The quarterly deposit dates are forty-five (45) days following each calendar quarter.

When must I make my escrow payment?

You must deposit all escrow payments into your qualified escrow fund on or before forty-five (45) days following the end of each calendar quarter. Example: 1st quarter deposits are due by May 15th; 2nd quarter deposits are due by August 15th; 3rd quarter deposit are due by November 15th; and, 4th quarter deposits are due by February 15th following the sales year. After you have made your deposit, forward a copy of your receipt or other proof of deposit from your financial institution, along with this affidavit.

Name of Manufacturer: _____

Address: _____

Telephone: _____ FAX: _____

E-mail: _____ Units sold in Louisiana: _____

Amount deposited and attributable to Louisiana sales: _____

Quarterly Deposit Date: _____

Revised: 03/19/2013

This is to certify that the above firm has deposited $0.0299790 (representing the inflation adjustment) for each unit sold (cigarette or roll-your-own tobacco as defined by La. R.S. 13:5062) in Louisiana from _____ to _____. The account was opened in the following federally or state chartered financial institution:

Name of Financial Institution: _____

Address: _____

Telephone: _____ FAX: _____

E-mail: _____ Account No.: _____

Have you deposited funds attributable to other states in this account? _____ If yes, what is the total balance in this account as of the date of signing of this certificate? _____

Under penalty of perjury, I state that, to the best knowledge, all of the information contained in this affidavit is true and accurate. *This document must also be signed and dated by an authorized notary public.*

Name of Authorized Agent: _____ Title: _____

Signature of Authorized Agent: _____ Date: _____

Subscribed and sworn to before me on this date: _____

Signature of Notary Public: _____ Parish/County of: _____

Printed or Typed Notary Public Name: _____

My Commission expires: _____

MAIL THIS AFFIDAVIT TO:

STATE OF LOUISIANA
OFFICE OF THE ATTORNEY GENERAL
TOBACCO SETTLEMENT ENFORCEMENT UNIT
P. O. BOX 94005
BATON ROUGE, LA 70804-9005