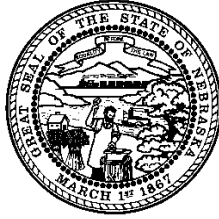


STATE OF NEBRASKA



IMPORTER ACCEPTANCE
OF JOINT AND SEVERAL
LIABILITY

| IMPORTER INFORMATION: | |
|-----------------------|-----------------|
| Business Name: | Contact Person: |
| Address: | City: |
| State: | Zip Code: |
| Telephone: | Email: |

| | |
|--|--|
| FEDERAL TOBACCO IMPORTER PERMIT NUMBER: | |
|--|--|

→ A copy of the permit issued by the U.S. Department of Treasury, Tobacco Tax Bureau must be included with this form.

| NON-PARTICIPATING MANUFACTURER FOR WHOM LIABILITY IS ACCEPTED: | |
|--|-----------------|
| Business Name: | Contact Person: |
| Address: | City: |
| State: | Zip Code: |
| Telephone: | Email: |

| BRAND FAMILIES BEING IMPORTED INTO U.S. FROM NON-PARTICIPATING MANUFACTURER: | |
|--|--|
| | |
| | |
| | |
| | |

| THESE CIGARETTE BRAND FAMILIES ARE IMPORTED UNDER: | |
|--|---|
| | A Written Contract Commencing _____ and ending _____. |
| | An Oral Contract or Informal Agreement |

→ If the cigarette brand families are imported under a written contract, a copy of that contract must be included with this form.

| ACCEPTANCE OF JOINT AND SEVERAL LIABILITY: | |
|---|--|
| <p>In accordance with Neb. Rev. Stat. § 69-2703(2)(d), for all sales of brand families of cigarettes identified above occurring in the State of Nebraska, the Importer hereby accepts joint and several liability with the Non-Participating Manufacturer identified above for deposit of all escrow due on a quarterly basis into a qualified escrow fund. This acceptance of joint and several liability shall remain in effect until the Importer withdraws from this obligation by giving 60 days advance notice by certified mail to the Office of the Nebraska Attorney General, provided such withdrawal shall not release said Importer from any liability existing hereunder at the time of the effective date of said withdrawal and further provided that said 60 days shall begin to run on the day following receipt of notice by the Office of the Nebraska Attorney General. More particularly, all escrow obligations existing on the effective date of the Importer's withdrawal shall continue to be protected by this agreement, even though no cause of action has accrued at the time of the withdrawal.</p> | |
| Initial of Importer: | |

CONSENT TO SUIT:

The above-named Importer, does hereby Consent that any action or proceeding against it pursuant to Neb. Rev. Stat. §§ 69-2702 through 69-2711, by the State of Nebraska may be commenced in any state court of competent jurisdiction within Nebraska.

Initial of Importer:

IMPORTER'S REGISTERED AGENT FOR SERVICE OF PROCESS:

| | |
|-----------|------------|
| Company: | Address: |
| City: | State: |
| Zip Code: | Telephone: |
| Fax: | Email: |

→ A statement from the Registered Agent noting his or her service in this capacity must be included with this Certification Form.

ADDITIONAL REQUIRED DOCUMENTATION:

Proof of Authority to accept joint and several liability for Non-Participating Manufacturer under Neb. Rev. Stat. § 69-2703(2)(d).

Proof of Authority to consent to suit on behalf of the Importer, *e.g.*, a resolution by the Importer specifically agreeing to the consent to suit provision, as well as any required approval by an applicable governmental agency, whether federal, state, county, local, or tribal.

Proof of Authority given to the signing party to execute this agreement.

SIGNATURE:

| | |
|----------------------|--------|
| Authorized Designee: | Title: |
| Designee Signature: | Date: |

NOTARY:

| | |
|--|-------|
| Subscribed and Sworn Before Me on this Date: | |
| Signature of Notary Public: | |
| City or County of: | |
| My Commission Expires: | Seal: |

MAIL OR EMAIL THE COMPLETED FORM TO:

Office of the Nebraska Attorney General
Tobacco Enforcement Unit
2115 State Capitol
P.O. Box 98920
Lincoln, Nebraska 68509-8920
Email: ago.tobacco@nebraska.gov

MAIL OR EMAIL A COPY TO:

Nebraska Tax Commissioner
P.O. Box 94818
Lincoln, Nebraska 68509-4818
Email: cliff.thomas@nebraska.gov