



STATE OF OKLAHOMA CERTIFICATION FOR LISTING ON OKLAHOMA DIRECTORY

OAG-TOB1 (03/22/10)

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GENERAL INSTRUCTIONS

Who is required to file this Certification (OAG-TOB1)?

Tobacco Product Manufacturers whose Cigarettes are sold in Oklahoma, whether directly or through any Distributor, retailer, or similar intermediary, are required to complete and file this form (OAG-TOB1).

This Certification is in addition to the Nonparticipating Manufacturer ("NPM") Certification of Compliance required by 37 O.S. § 600.23(c).

The answers provided in this Certification, when completed must be reviewed, and signed by an officer with the authority to bind the applicant company. ("Applicant.")

When is this Certification due?

Tobacco Product Manufacturers that intend to sell Cigarettes in Oklahoma shall file a Certification and qualify for listing on the Directory prior to any sales in Oklahoma. Tobacco Product Manufacturers listed on the Directory must file this form on or before April 30th each year.

Supplemental Certifications: In completing a supplemental Certification, applicant must check the "Supplemental" box at the top of page one, enter only the new or changed information, then sign and date the supplemental Certification form. A Tobacco Product Manufacturer shall file a supplemental Certification (OAG-TOB1) no later than thirty days prior to any change in a fabricator for any Brand Family or any addition to or modification of its Brand Families by executing and delivering the supplemental Certification to the Attorney General. In all other circumstances in which information provided on the Certification becomes inaccurate, a supplemental Certification must be filed within thirty (30) days after the information becomes inaccurate.

Where Must This Certification be filed?

This Certification must be filed with the Attorney General's Office:

Mailing & Street Address:
Office of the Attorney General
State of Oklahoma
Tobacco Enforcement Unit
313 NE 21st Street
Oklahoma City, OK 73105

(a) "Affiliate" means a person who directly or indirectly owns or controls, is owned or controlled by, or is under common ownership or control with, another person. Solely for purposes of this definition, the terms "owns", "is owned" and "ownership" mean ownership of an equity interest, or the equivalent thereof, of ten percent (10%) or more, and the term "person" means an individual, partnership, committee, association, corporation or any other organization or group of persons.

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(b) "Brand Family" means all styles of cigarettes sold under the same trademark and differentiated from one another by means of additional modifiers or descriptors, including, but not limited to, "menthol," "lights", "kings", and "100s", and includes any brand name, alone or in conjunction with any other word, trademark, logo, symbol, motto, selling message, recognizable pattern of colors, or any other indicia of product identification identical or similar to, or identifiable with, a previously known brand of cigarettes.

(c) "Cigarette" means any product that contains nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of or contains:

- a. any roll of tobacco wrapped in paper or in any substance not containing tobacco;
- b. tobacco, in any form, that is functional in the product, which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette; or
- c. any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in sub-paragraph a of this paragraph.

The term "cigarette" includes "roll-your-own" (i.e., any tobacco which, because of its appearance, type, packaging, or labeling is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes). For purposes of this definition of "cigarette", nine one-hundredths (0.09) of an ounce of "roll-your-own" tobacco shall constitute one individual "cigarette".

(d) "Directory" means the listing of all Tobacco Product Manufacturers that have provided current and accurate certifications conforming to the requirements of Section 306.4 of Title 68 of the Oklahoma Statutes and all Brand Families that are listed in such certifications.

(e) "Master Settlement Agreement" means the settlement agreement and related documents entered into on November 23, 1998, by the state of Oklahoma and leading United States tobacco product manufacturers.

(f) "Nonparticipating manufacturer" means any tobacco product manufacturer as defined in Section 600.22 of Title 37 of the Oklahoma States that is not a participating manufacturer.

(g) "Participating manufacturer" has the meaning given that term in Section II(jj) of the Master Settlement Agreement as defined in Section 600.22 of Title 37 of the Oklahoma Statutes and all amendments to the Master Settlement Agreement.

(h) "Qualified escrow fund" 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 (\$1,000,000,000.00) where such arrangement requires that such financial institution hold the escrow funds' principal for the benefit of releasing parties and prohibits the tobacco product manufacturer placing funds into escrow from using, accessing or directing the use of the funds' principal except as consistent with Section 600.23(B)(3) of Title 37 of the Oklahoma Statutes.

(I) "Stamping agent" means any entity that is authorized under subsection A of Section 304 of Title 68 of the Oklahoma Statutes to affix any tax stamps issued by the Oklahoma Tax Commission to packages of

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cigarettes, or any entity authorized pursuant to Section 415 of Title 68 of the Oklahoma Statutes to pay to the Oklahoma Tax Commission any tobacco products tax.

(j) "Tax Commission" means the Oklahoma Tax Commission.

(k) "Tobacco product manufacturer" means an entity that directly, and not exclusively through any affiliate:

- a. manufacturers cigarettes anywhere that such manufacturer intends to be sold in the United States, including cigarettes intended to be sold in the United States through an importer (except where such importer is an original participating manufacturer, as that term is defined in the Master Settlement Agreement, that will be responsible for the payments under the Master Settlement Agreement with respect to such cigarettes as a result of the provisions of subsection II(mm) of the Master Settlement Agreement, and that pays the taxes specified in subsection II(z) of the Master Settlement Agreement, and provided that the manufacturer of such cigarettes does not market or advertise such cigarettes in the United States);
- b. is 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
- c. becomes a successor of an entity described in subparagraph a or b.

(l) "Units sold" means the number of individual cigarettes sold in the state by the applicable tobacco product manufacturer, whether directly or through a distributor, retailer or similar intermediary or intermediaries, during the year in question, as measured by excise taxes collected by the state on packs, or "roll-your-own" tobacco containers, bearing the excise tax stamp of the state.

- **This Certification and all other required forms must be completed in English.**
- **For all attachments required by the Certification, if the original document is in a language other than English, a true and correct translation into English must be attached as well.**
- **All attachments to this Certification must indicate to which question it corresponds.**
- **If any section of this Certification is not applicable to your company, be sure to check the box "not applicable" where relevant.**

ANY PERSON WHO MAKES AN ASSERTION IN THIS CERTIFICATION THAT HE OR SHE KNOWS IS FALSE REGARDING A MATERIAL MATTER IS GUILTY OF A FELONY PUNISHABLE BY IMPRISONMENT OR A FINE, OR BOTH (21 O.S. § 500).

SPECIFIC INSTRUCTIONS

PART I. GENERAL BUSINESS AND OWNERSHIP INFORMATION

2. The term "generally performed its financial obligations under the Master Settlement Agreement", means that the amount of funds paid pursuant to the Master Settlement Agreement is equal to the amount the Independent Auditor determined was owed under the Master Settlement Agreement.

Questions 3-6: Section 600.22(9) of Title 37 of the Oklahoma Statutes sets forth three circumstances under which an entity is a Tobacco Product Manufacturer. Those circumstances are individually set out in questions

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3, 4 and 5. If applicant answered "no" to question 3, 4, and 5, applicant must provide an explanation for its assertion that it is a Tobacco Product Manufacturer in its response to question 6.

8. INDIAN TRIBE AFFILIATION: If your answer to any of the questions in this section is **yes**, you must provide the information requested below and contact the Oklahoma Office of the Attorney General, Tobacco Enforcement Unit, 313 NE 21st Street, Oklahoma City, OK 73015, to make arrangements to execute required waivers of sovereign immunity in order to appear on the Oklahoma Tobacco Product Manufacturers Directory.

PART II. BRAND FAMILY IDENTIFICATION

10. Brand Family Identification: Identify by Brand Family all of the Cigarettes that the Tobacco Product Manufacturer intends to sell in Oklahoma, whether directly or through any Distributor, retailer, or similar intermediary, and seeks to have included in the Directory. Only the brands identified may be included in the Directory.

A Participating Manufacturer shall list all of its Brand Families. By listing a Brand Family, the Participating Manufacturer affirms that the Brand Family is deemed to be its Cigarettes for the purpose of calculating its payments under the MSA for the relevant year. The Participating Manufacturer shall update such list at least thirty (30) days prior to any addition to or modification of its Brand Families by executing and delivering a supplemental Certification (OAG-TOB1) to the Attorney General.

A Manufacturer shall: (I) List all of its Brand Families and the number of Units Sold of each Brand Family that were sold in Oklahoma during the preceding calendar year;(ii) Identify by an asterisk any Brand Family sold in Oklahoma during the preceding calendar year that is no longer being sold in Oklahoma as of the date of the Certification; and (iii) Provide the complete name and address of every Tobacco Product Manufacturer that manufactured a Brand Family described in (I) above in the preceding calendar year.

The Manufacturer shall update such list at least thirty (30) days prior to any addition to or modification of its Brand Families by executing and delivering a supplemental Certification (OAG-TOB1) to the Attorney General. By listing a Brand Family, the Manufacturer affirms that the Brand Family is deemed to be its Cigarettes for the purpose of calculating its qualified escrow fund deposits pursuant to Sections 600.21 through 600.23 of Title 37 of the Oklahoma Statutes.

10.A. Attach samples of the actual packaging and labeling for each brand of Cigarettes that applicant intends to sell in Oklahoma, if not previously submitted.

PART III. ADDITIONAL BUSINESS AND OWNERSHIP INFORMATION:

12. Organizational Documents to Be Attached:

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|----------------------------|---|
| If Applicant is a: | Attach to Certification: |
| Partnership or association | Current copy of articles, if any, OR the certificate required to be filed by any state, country or municipality |
| Corporation | 1. Current copy of the corporate charter OR certificate of corporate existence or incorporation. This copy must be executed by the appropriate state officer for the jurisdiction in which incorporated. 2. Extracts of stockholders' meetings, bylaws, directors' meetings or other documents that list the officers authorized to sign documents or otherwise act on behalf of the corporation. The accuracy of the copy must be certified by an appropriate officer of the corporation. |

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| Limited liability company or other business organization | Current copy of the business document(s) filed with a state, county or municipality when such filing is required. The copy must show that it was filed with the appropriate government agency. A limited liability company must provide an accurate copy of its operating agreement. |
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14. Affiliates: Identify any Affiliate that also manufactures, imports, distributes, or sells Cigarettes or other tobacco products in Oklahoma by completing the table on the application. For purposes of this Certification & Application for Listing, the term "own" means ownership of an equity interest, or the equivalent thereof, of 10 percent or more. List the names of the brands and the affiliate in the first two columns. List the type of business by writing in the third column (Type of Business): "M" for manufacturer, "I" for importer, "D" for distributor, and "W" for wholesaler.

PART IV. MARKETING AND DISTRIBUTION INFORMATION

17. Sales of Tobacco Product into Oklahoma. For each entity in Oklahoma to whom your product was shipped, and for each entity outside Oklahoma to whom your product was shipped with knowledge that such product would be sold in Oklahoma, please provide a written summary of the date and amount of each such shipment of product

19. Agreements with Participating Manufacturers. Identify every agreement between applicant and any Participating Manufacturer (PM) or Affiliate of a PM which relates to the making, importing, distribution, transportation, or sale of a Brand Family. List the Brand Family and the name, address and phone number of the PM involved in any agreement. For each Brand Family, describe the agreement or arrangement with any PM or Affiliate of a PM in the making, importing, distribution, transportation or sale of the Brand Family, and provide the name and address of the PM(s), subsidiary(ies), Affiliate(s) or partner(s). A list of the Participating Manufacturers is available on the NAAG website at <http://www.naag.org>. Attach a copy of any written contract(s) and/or agreement(s).

20. Agreements Regarding Compliance with the MSA. List every Brand Family that is the subject of an agreement regarding compliance with the MSA and the name, address and phone number of the Participating Manufacturer involved in such agreement(s). Attach a copy of any written contract(s) and/or agreement(s).

21. Agreements Regarding Compliance with Sections 600.21 through 600.23 of Title 37 of the Oklahoma Statutes. (NPM Applicants only) List every Brand Family that is the subject of an agreement regarding compliance with Sections 600.21 through 600.23 of Title 37 of the Oklahoma Statutes and the name, address and phone number of the person or entity with whom applicant has a contractual arrangement and/or agreement concerning compliance with Sections 600.21 through 600.23 of Title 37 of the Oklahoma Statutes. Attach a copy of any written contract(s) and/or agreement(s).

PART V. MANUFACTURING AND COMPLIANCE INFORMATION:

23. Health Warning Rotation Plan. A copy of the complete current health warning rotation plan submitted to the Federal Trade Commission ("FTC") pursuant to 15 U.S.C. § 1333 and a copy of the approval letter from the FTC for each brand family.

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Additional information can be obtained at:

Federal Trade Commission
600 Pennsylvania Avenue N.W.
Washington, D.C. 20580
General Information Locator # (202) 326-2222
<http://www.ftc.gov>

24. Ingredient Reporting. A copy of the Centers for Disease Control (CDC) ingredient-listing (cigarettes only) compliance letter(s) pertaining to the brands listed in this certification and a statement from the manufacturer as to which brand's ingredients were submitted for each approval letter. Additional information can be obtained at:

Centers for Disease Control and Prevention
1600 Clifton Road
Atlanta, GA 30333
Telephone: 1-800-311-3435
<http://www.cdc.gov/netinfo.htm>

26. Internet or Mail Order Sales. If applicant intends to sell any Cigarettes(including RYO tobacco) by mail order or through the internet, list and describe: (a) any website advertising the Cigarettes, (b) the address from where the Cigarettes will be shipped, and (c) the total sales in Oklahoma in the previous year.

ATTACH COPIES OF JENKINS ACT REPORTS. If applicant is applying for listing on Oklahoma's Directory for the first time, attach copies of all reports, if any, filed with the Oklahoma Tax Commission to comply with the Jenkins Act (Chapter 10A of Title 15 of the U.S. Code, Sections 375, et seq.) for sales in the preceding 12 months. If applicant has already been listed on Oklahoma's Directory, but is applying to list other or new Brand Families, attach copies of the annual Certification of Compliance (OAG-TOB3-2004) and the Jenkins Act reports for sales of the already listed Brand Families for the period of time reported in applicant's annual Certification of Compliance.

**PART VI. DISCLOSURE OF ENFORCEMENT ACTIONS TO OKLAHOMA PURCHASERS
(NPM Applicants Only)**

PART VII. IMPORTED CIGARETTES—DOCUMENTATION & VERIFICATION

PART VIII. NPM APPLICANT CERTIFICATION (NPM Applicants Only)

36. AGENT FOR SERVICE OF PROCESS (NPM Applicants Only)

Certify whether the NPM is (1) domiciled in the State of Oklahoma; (ii) a non-resident or foreign NPM that has registered to do business in Oklahoma as a foreign corporation or business entity; or (iii) an NPM that has appointed a resident agent for service of process pursuant to Section 360.5 of Title 68 of the Oklahoma Statutes on whom all process, and any action against it concerning or arising out of the enforcement of the Master Settlement Agreement Complimentary Act and Sections 600.21 through 600.23 of Title 37 of the Oklahoma Statutes, may be served in any manner authorized by law.

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Mail the original Certification (OAG-TOB1) and a complete copy of all required forms and documents to:

**Mailing & Street Address:
Office of the Attorney General
State of Oklahoma
Tobacco Enforcement Unit
313 NE 21st Street
Oklahoma City, OK 73105-4894**