

NOTICE

Allocable Share Amendment

DATE: May 6, 2004
TO: ALL NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURERS

This notice is to inform you that effective June 23, 2003, Alabama amended its Escrow Fund for Certain Tobacco Product Manufacturers provisions, which is codified at Title 6, Chapter 12. Specifically, Code Section 6-12-3(2)b2 was amended to limit releases from escrow accounts to any amounts paid into escrow in excess of the MSA payments that the non-participating manufacturer would have been required to make as a participating manufacturer on account of cigarettes sold in Alabama for a particular year. A copy of the amendment can be viewed at <http://www.legislature.state.al.us/CodeofAlabama/1975/coatoc.htm>

As a result of this amendment and pursuant to Section 3 of your escrow agreement, Section 3(f)(ii) of your agreement is no longer in effect and is deemed inoperative. Therefore, you are required to amend your escrow agreement having it read in accordance with Section 6-12-3(2)b2. Failure to provide the amended escrow agreement to the Alabama Department of Revenue within 30 days of this notice will result in the deletion of your name and brand(s) from our Directory of approved brands for sale in Alabama.

Please forward the agreement to the following address:

Alabama Department of Revenue Sales, Use & Business Tax Division Tobacco Tax Section P. O. Box 327555 Montgomery, AL 36132-7555
(334) 242-9627 phone

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