

**AMENDMENT NO. 24 TO MASTER SETTLEMENT AGREEMENT**

Pursuant to, and in conjunction with, the Agreement dated August 19, 2004 between Vibo Corporation, d/b/a General Tobacco ("General Tobacco"), a corporation organized under the laws of the State of Florida, and the Settling States (the "the Adherence Agreement"). General Tobacco hereby signs and executes the Master Settlement Agreement ("MSA"), together with this Amendment No. 24 to the MSA, this 19 day of August, 2004. Unless otherwise indicated, all capitalized terms not otherwise defined in this Amendment shall have the same meaning as in the Adherence Agreement, or, if not defined therein, the MSA.

A. The Effective Date of this Amendment is July 1, 2004. In signing and executing this Amendment, General Tobacco agrees and acknowledges:

- (1) that it is the sole importer and distributor in the United States, the District of Columbia, Puerto Rico, the U.S. Virgin Islands, Guam, American Samoa and the Northern Mariana Islands of all Cigarettes manufactured by Productora Tabacalera De Colombia S.A. ("Protabaco") or by any licensee or Affiliate (as defined in (B)(3)(A) below) of Protabaco, and shall remain the sole importer and distributor, subject to the terms of this Amendment;
- (2) that Protabaco is the sole manufacturer of any Cigarettes produced under a Brand Name owned or licensed by General Tobacco or Protabaco or any Affiliate (as defined in (B)(3)(a) below) of General Tobacco or Protabaco, and shall remain the sole manufacturer, subject to the terms of this Amendment, and;

- (3) that General Tobacco shall be responsible for all payments under the MSA for all Cigarettes manufactured by Protabaco or any licensee or Affiliate of Protabaco (as defined in (B)(3)(a) below), including Cigarettes sold prior to the date of this Amendment, as well as all Cigarettes sold under any Brand Name that is, or has been, or will be, owned or licensed by General Tobacco or Protabaco or any Affiliate (as defined in (B)(3)(a) below) of General Tobacco or Protabaco, regardless of the identity of the manufacturer, including Cigarettes sold prior to the date of this Amendment, and shall report all such Cigarettes as its shipments in the manner prescribed in subsection II(mm) of the MSA.
- (4) that it shall meet the payment obligations under the MSA for all such Cigarettes as well as the payment obligations set forth in the Adherence Agreement entered into concurrently with this Amendment (such payment obligations shall hereinafter be referred to as "General Tobacco's Obligations").

General Tobacco warrants and represents that it has entered into the Exclusive Manufacturing and Distribution Agreement with Protabaco attached as Exhibit A hereto and that such Exclusive Manufacturing and Distribution Agreement remains in full force and effect.

- B. In addition, and in consideration for the above, notwithstanding sections II(jj) and II(uu) of the MSA, General Tobacco shall be considered to be a Tobacco Product Manufacturer and a Participating Manufacturer, and Protabaco shall not be considered to be a Tobacco Product Manufacturer (and Protabaco shall for the

purposes of the Model Statute set forth in Exhibit T to the MSA only, be considered to be a Participating Manufacturer), provided that:

- (1) General Tobacco executes the MSA on or before August 19, 2004 and is bound by the MSA in all Settling States in which the MSA binds Original Participating Manufacturers and Subsequent Participating Manufacturers.
- (2) General Tobacco executes the Adherence Agreement attached hereto as Exhibit B on or before August 19, 2004 and remains bound by that Agreement.
- (3) On or before August 19, 2004, General Tobacco enters into an agreement (an "Exclusive Manufacturing and Distribution Agreement") with Protabaco, and such Exclusive Manufacturing and Distribution Agreement remains in full force and effect, and all the parties to the Exclusive Manufacturing and Distribution Agreement fully perform their obligations thereunder. The Exclusive Manufacturing and Distribution Agreement must contain the following terms:
  - (a) Protabaco appoints General Tobacco as its exclusive importer and distributor (other than as set forth in paragraphs (e) and (f) below) for sale in any state in the United States, including the District of Columbia, Puerto Rico, the U.S. Virgin Islands, Guam, American Samoa and the Northern Mariana Islands ("the United States") of any and all Cigarettes which are and will be manufactured (or purchased for resale in the United States) by Protabaco or by any licensee or Affiliate of Protabaco. The term "Affiliate" as used

herein shall mean 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 the purpose of this definition, the terms "owns," "is owned" and "ownership" means ownership of an equity interest, or the equivalent thereof, of 50 percent or more, and the term "person" means an individual, partnership, committee, association, corporation or any other organization of group of persons.

- (b) Other than as specified in paragraphs (e) and (f) below, Protabaco shall not appoint any person other than General Tobacco as an additional importer and distributor for sale of Cigarettes within the United States, nor shall Protabaco, any Affiliate of Protabaco, or anyone acting in concert or participation with Protabaco, sell or distribute Cigarettes in the United States except through General Tobacco or market or advertise the Cigarettes in the United States.
- (c) General Tobacco appoints Protabaco as the exclusive manufacturer of all Cigarettes sold in the United States under any Brand Name that is, has been, or will be owned or licensed by General Tobacco or any Affiliate of General Tobacco, except that General Tobacco may manufacture such Cigarettes itself at a facility owned by General Tobacco so long as it will be responsible for MSA payments on all Cigarettes manufactured at that facility. Other than as specified in paragraph (f) below, General Tobacco shall not

appoint any person other than Protabaco as an additional manufacturer of such Cigarettes

- (d) Protabaco shall supply the Cigarettes, which shall comply with the requirements or applicable regulations effective in the United States. General Tobacco shall obtain all the governmental certification, license, permit or approval necessary to import and distribute the Cigarettes in the United States and shall sell the Cigarettes in the United States in strict compliance with any and all laws, regulations and other requirements of federal, state, and local governments and their agencies. General Tobacco shall be responsible for the payments under the MSA with respect to all Cigarettes described in paragraphs (a) and (c) above, including cigarettes sold in the United States prior to the date of this Agreement for which payment under the MSA has not been made, shall pay the taxes specified in the subsection II(z) of the MSA on the Cigarettes, and shall report the Cigarettes as its shipments in the manner prescribed in subsection II(mm) of the MSA.
- (e) Protabaco may, if otherwise permitted by the terms of the Exclusive Distribution Agreement, sell brands of Cigarettes in the United States through an importer other than General Tobacco if such importer is an Original Participating Manufacturer that will be responsible for the payments under the MSA with respect to such Cigarettes as a result of the provisions of subsections II(mm)

of the MSA and that pays the taxes specified in subsection II(z) on such Cigarettes, and provided that Protabaco does not market or advertise such Cigarettes in the United States.

(f) The Exclusive Manufacturing and Distribution Agreement between Protabaco and General Tobacco shall be effective on or before the date this Amendment is executed by General Tobacco and the Settling States and shall not be terminated by either party to that agreement as long as the MSA remains in effect unless:

(i) Either (A) Protabaco becomes a Participating Manufacturer and is responsible for all MSA payments on Cigarettes described in paragraph (a) above or (B) Protabaco appoints another Participating Manufacturer that is in compliance with the financial obligations of the MSA as the exclusive importer and distributor of all such Cigarettes; such other Participating Manufacturer agrees in writing to be responsible for all MSA payments on such Cigarettes; Protabaco and such other Participating Manufacturer enter into an Exclusive Distribution Agreement containing all relevant terms described in, and conforming to all relevant requirements of, this Amendment (with such other Participating Manufacturer substituting for General Tobacco); and such appointment has been ratified in writing by the Settling States, which ratification may not be

unreasonably withheld if such other Participating Manufacturer is in substantial compliance with its MSA obligations; and

- (ii) Either (A) General Tobacco remains in general compliance with General Tobacco's Obligations to the States pursuant to the MSA, or (B) Protabaco assumes in writing General Tobacco's Obligations and remains in compliance with such obligations; and
- (iii) Either (A) there are no further sales of any Cigarettes described in paragraph (c) above, or; (B) General Tobacco manufactures all such Cigarettes itself and agrees in writing to be responsible for all MSA payments on such Cigarettes, or; (C) General Tobacco appoints another foreign manufacturer as the exclusive manufacturer of all such Cigarettes pursuant to an exclusive manufacturing agreement containing all relevant terms described in, and conforming to the relevant requirements of, this Amendment (with such other manufacturer substituting for Protabaco); General Tobacco agrees in writing to be responsible for all MSA payments on such Cigarettes; and such appointment is accepted in writing by the Settling States, which acceptance may not be unreasonably withheld if such foreign manufacturer is in compliance with all State

and Federal laws.

- (g) The Settling States and the are third-party beneficiaries of all terms in the Exclusive Distribution Agreement relating to paragraph (B)(3) of this Amendment, including, without limitation, paragraphs 1, 3, 4(a), 4(b) and 12(a) .
- C. General Tobacco may import and/or distribute Cigarettes for an Original Participating Manufacturer or Subsequent Participating Manufacturer while also continuing to comply with its obligations under the MSA, this Amendment and the Adherence Agreement provided that such Original Participating Manufacturer or Subsequent Participating Manufacturer is in compliance with its obligations under the MSA and is responsible for making MSA payments on such Cigarettes.
- D. If General Tobacco creates or acquires its own manufacturing facility, it shall assume all responsibilities as the Tobacco Product Manufacturer of such Cigarettes under the MSA.
- E. Neither General Tobacco, nor any Affiliate of General Tobacco, nor anyone acting in concert or participation with General Tobacco shall, after the date General Tobacco becomes a signatory to the MSA, import, sell or distribute Cigarettes manufactured (or purchased for resale in the States) by a Non-Participating Manufacturer.
- F. If Protabaco becomes an Affiliate of an Original Participating Manufacturer, General Tobacco will not import the Cigarettes of Protabaco unless General Tobacco on a going-forward basis assumes the obligations under the MSA of an Original Participating Manufacturer with respect to all Cigarettes manufactured

by (or under trademarks owned by or licensed to) Protabaco and imported by General Tobacco.

- G. If General Tobacco becomes an Affiliate of an OPM, General Tobacco shall on a going forward basis assume the payment obligations under the MSA of an OPM with respect to all Cigarettes sold by General Tobacco in the United States.

Vibo Corporation, d/b/a General Tobacco

By: 

Vidal Suriel, President/Owner

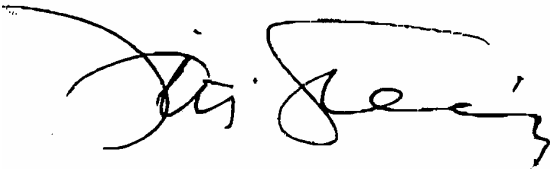
Dated: 08/19/04



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Attorney General of Alabama



Attorney General Gregg Renkes  
Attorney General of Alaska



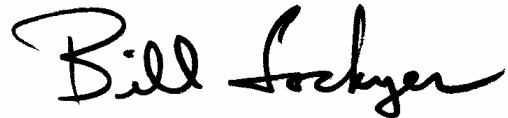
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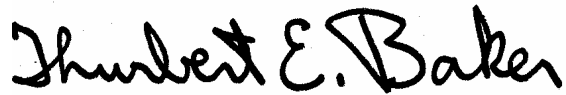
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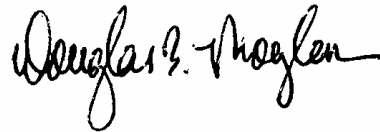
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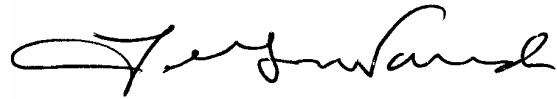
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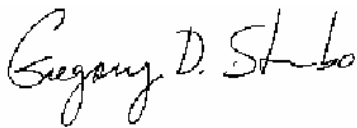
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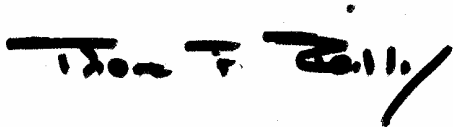
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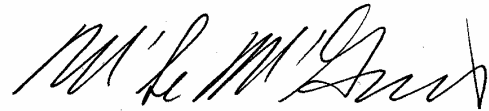
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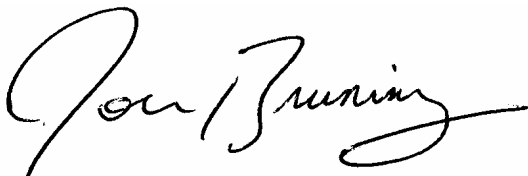
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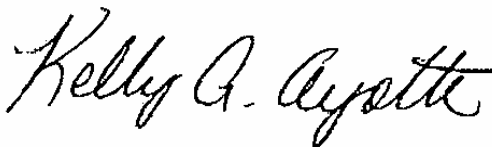
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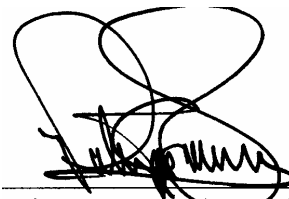
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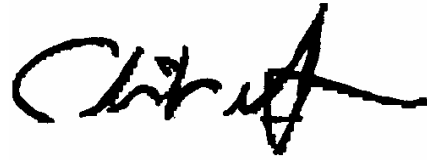
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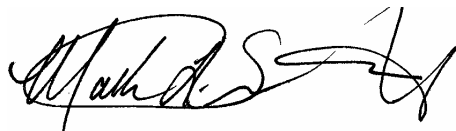
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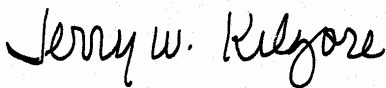
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Attorney General William Sorrell  
Attorney General of Vermont



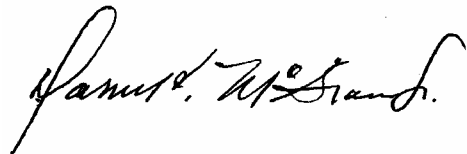
Attorney General Iver Stridiron  
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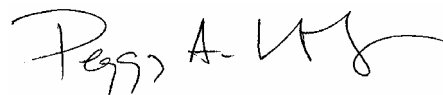
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Attorney General Christine Gregoire  
Attorney General of Washington



Attorney General Darrel McGraw  
Attorney General of West Virginia



Attorney General Peg Lautenschlager  
Attorney General of Wisconsin

A handwritten signature in black ink, appearing to read "Pat Crank". The signature is fluid and cursive, with the first name "Pat" and last name "Crank" clearly distinguishable.

Attorney General Pat Crank  
Attorney General of Wyoming