

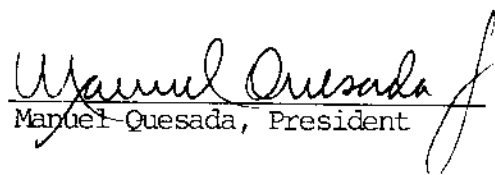
**AMENDMENT NO. 21 TO THE MASTER SETTLEMENT AGREEMENT**

Notwithstanding Section IX(d)(2)(E) and Exhibit T of the Master Settlement Agreement (“MSA”), each Participating Manufacturer and each Settling State agree that the model statute set forth in Exhibit T (the “Model Statute”) to the MSA, if modified through the adoption of an amendment substantially in the form annexed hereto as Attachment 1 (the “Allocable Share Amendment”), shall continue to constitute both a Model Statute and a Qualifying Statute under the MSA. Each Participating Manufacturer agrees to support the enactment of the Allocable Share Amendment if such amendment is introduced or proposed (i) without modification or addition (except for particularized procedural or technical requirements), and (ii) not in conjunction with any other legislative proposal. This Amendment #21 does not require any Settling State to enact the Allocable Share Amendment, nor does it affect the status of any existing statute as constituting a Model Statute or a Qualifying Statute.

Name of Company:

Caribbean American Tobacco Corp.

Signature:

  
Manuel Quesada, President