EXHIBIT N

LITIGATING POLITICAL SUBDIVISIONS

- 1. <u>City of New York, et al. v. The Tobacco Institute, Inc. et al.</u>, Supreme Court of the State of New York, County of New York, Index No. 406225/96
- 2. <u>County of Erie v. The Tobacco Institute, Inc. et al.</u>, Supreme Court of the State of New York, County of Erie, Index No. I 1997/359
- 3. <u>County of Los Angeles v. R.J. Reynolds Tobacco Co. et al.</u>, San Diego Superior Court, No. 707651
- 4. <u>The People v. Philip Morris, Inc. et al.</u>, San Francisco Superior Court, No. 980864
- 5. <u>County of Cook v. Philip Morris, Inc. et al.</u>, Circuit Court of Cook County, Ill., No. 97-L-4550