

R + L CIGARETTE POLICY

Introduction

It is the policy of Greenwood Motor Lines, Inc. d/b/a R + L Carriers, its parent company, and any and all affiliated companies and wholly or partially owned subsidiaries (collectively the “Company”) to comply with federal and New York State statutes and regulations governing the possession, transportation and delivery of cigarettes.

All Company employees and customers are expected to comply with this policy and the compliance procedures related to this policy. Failure to comply with this policy may:

- (1) subject employees to sanctions as outlined in the compliance procedures related to this policy, as well as civil and criminal penalties;
- (2) subject customers to refusal to accept and/or deliver the customer’s cargo, interruptions of deliveries, termination of the customer relationship with the Company, as well as civil and criminal penalties.

To help the Company and the Company’s employees comply with the policies set out below, we have developed Cigarette Compliance Procedures related to this policy. These procedures may be found in the Company handbook. If any employee has a question about the Company’s Cigarette Policy or Cigarette Compliance Procedures, they should contact their immediate supervisor, who will then contact Dan Brake, Associate General Counsel, at 1-800-543-5589 ext. 1014.

Policy Regarding New York State Law

It is the policy of the Company to comply with New York State’s laws and regulations related to the shipment of cigarettes. Those laws allow shipment of cigarettes, bearing stamps showing that the required tax has been paid, to

- (a) a person licensed as a cigarette tax agent or wholesale dealer or registered as a retail dealer at the time of receipt of the freight to be shipped (these individuals and entities are listed by the New York State Department of Taxation at <http://www8.tax.ny.gov/CGTX/cgtxHome>);
- (b) an export warehouse proprietor or an operator of a customs bonded warehouse; or
- (c) a person who is an officer, employee or agent of the United States government, New York State or a department, agency, instrumentality or political subdivision of the United States or New York State, acting in accordance with his or her official duties.

In most circumstances, the laws do **not** allow:

- shipment of cigarettes for sale in New York State when they do not bear New York State tax stamps;
- shipments to businesses not licensed or registered as listed above; and

- shipments to minors or other individuals purchasing for their own use.

Therefore, the Company and its employees will exercise reasonable due diligence to ensure that it ships packages of cigarettes into or from New York State only in a lawful manner consistent with these restrictions. In particular, the Company will only accept shipments of cigarettes for delivery to recipients who are licensed or otherwise authorized by applicable New York State law or regulation to receive deliveries of cigarettes.

It is the policy of the Company to require that its customers comply with all applicable New York State statutes and regulations regarding the shipment of cigarettes into, within and from New York State. Customers are required to certify their awareness of, and compliance with, such laws prior to shipping with the Company. Violations of this policy may result in refusal to accept and/or deliver a customer's cargo, interruption of a customer's deliveries, termination of the customer relationship with the Company and civil and criminal sanctions imposed on the customer by New York State law enforcement.