

ADDITIVES LIST

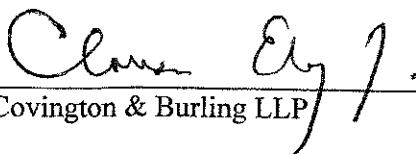
PIPE TOBACCO

**LEGAL FIRM CERTIFICATE
IN RESPECT OF CALENDAR YEAR TO 31 DECEMBER 2008**

The Law Firm of Covington & Burling LLP hereby certifies as follows:

1. The attached list of pipe tobacco additives has been compiled from pipe tobacco additive lists supplied by the Participating Companies.
2. The Participating Companies for the pipe tobacco additives list are:
 - a. Swedish Match North Europe AB
 - b. Scandinavian Tobacco
 - c. Imperial Tobacco New Zealand
3. All of the pipe tobacco additives listed by any Participating Company are shown on the attached list.
4. A copy of the certificate which accompanied the pipe tobacco additives list of each Participating Company is annexed to the attached pipe tobacco additives list.
5. In the attached pipe tobacco additives list, the "Quantity Not Exceeded" is the highest "Quantity Not Exceeded" shown by any Participating Company in its pipe tobacco additives list.

DATED this 22nd day of January, 2009.


for Covington & Burling LLP

FORM OF RETURN

Manufacturer: Swedish Match North Europe AB
Importer: Swedish Match (NZ) Limited ("the Company")
Calendar Year: 12 months to 31 December 2008
Tobacco Class: Pipe Tobacco

This Return has been made in respect of all products sold (both underbond and domestic sales) by the Company in the Class in New Zealand.

- (a) Tobacco weight by Product Class (including additives and moisture): 1138 kg
- (b) Weight of additives in total by Product Class (excluding water): 211,5 kg
- (c) List of additives and quantities not exceeded for each brand and brand variant in this Return: see attached Schedule A. Schedule A has been compiled as set out in the attached copy Certified Practising Accountants Company Certificate.

It is declared, based upon the copies of Certificate attached to Schedule A that:

i All additives used in tobacco in the brands and brand variants in the calendar year have been listed in Schedule A.

ii No additive has been named for inclusion in Schedule A unless that additive was used in such tobacco products.

iii No additive was used in the Company's brands and brand variants in excess of the "Quantities Not Exceeded" as specified in Schedule A.

- (d) Brand information: see attached Schedule B.

I, Margareta Curvall, Director Research & Analysis, Swedish Match North Europe AB, SE-118 85 Stockholm, Sweden, hereby certify that the information contained in and annexed to this Return is correct for the purposes of the Smoke-free Environments Regulations (No 2) 1990.

This information is provided in confidence and may not be communicated to others.

Dated this 26th day of January 2009.



Margareta Curvall
For and on behalf of Swedish Match North Europe AB



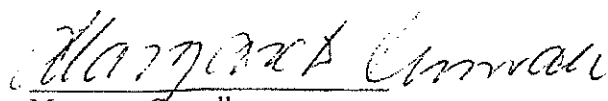
ADDITIVES LIST
PIPE TOBACCO

PARTICIPATING COMPANY CERTIFICATE
IN RESPECT OF CALENDAR YEAR TO 31 DECEMBER 2008

I, Margareta Curvall, Director Research & Analysis, of Swedish Match North Europe Division ("the Company") hereby certifies in respect of the Company's attached product class of additives that:

- (a) All additives, which have been or will be used in tobacco in the Company's brands in the product class for sale in New Zealand, have been listed.
- (b) The Company has not included in the list any additive, which was not or will not be used in its brands in the product class for sale in New Zealand.
- (c) No additive has been or will be used in the product class in excess of the "Quantity not exceeded" as specified in the Company's list for that product class.

DATED this 18th day of December 2008.


Margareta Curvall



Orlik Tobacco Company A/S

Tobaksvej 1 . DK-5610 Assens . Denmark
Phone +45 64 71 10 32 . Fax +45 64 71 11 80
Reg.no. 182602 . CVR-nr: 13 40 54 76 . Domicile Assens
e-mail: orlik@orlik.dk . internet: www.orlik.dk

Manufacturer: Orlik Tobacco Company A/S
Importer: Swedish Match (NZ) Limited ("the Company")
Calendar Year: 12 months to 31 December 2008
Tobacco Class: Pipe Tobacco

This Return has been made in respect of all products sold (both underbond and domestic sales) by the Company in the Class in New Zealand.

- (a) Tobacco weight by Product Class (including additives and moisture): 3615 kg
(b) Weight of additives in total by Product Class (excluding water): 809 kg
(c) List of additives and quantities not exceeded for each brand and brand variant in this Return: see attached Schedule A. Schedule A has been compiled as set out in the attached copy Certified Practising Accountants Company Certificate.

It is declared, based upon the copies of Certificate attached to Schedule A that:

i All additives used in tobacco in the brands and brand variants in the calendar year have been listed in Schedule A.

ii No additive has been named for inclusion in Schedule A unless that additive was used in such tobacco products.

iii No additive was used in the Company's brands and brand variants in excess of the "Quantities Not Exceeded" as specified in Schedule A.

(d) Brand information: see attached Schedule B.

I, Managing Director, Jacob Bjerre of Orlik Tobacco Company A/S Tobaksvej 1, 5610 Assens, Denmark, hereby certify that the information contained in and annexed to this Return is correct for the purposes of the Smoke-free Environments Regulations (No 2) 1990.

This information is provided in confidence and may not be communicated to others.

Dated this 20th day of January 2009.

For and on behalf of Orlik Tobacco Company A/S

Jacob Bjerre


ADDITIVES LIST

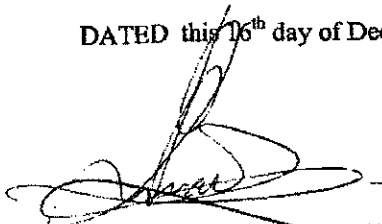
Pipe Tobacco

**PARTICIPATING COMPANY CERTIFICATE
IN RESPECT OF CALENDAR YEAR TO 31 DECEMBER 2008**

I, R.A. Zwarts, Executive Vice President Supply Chain of Scandinavian Tobacco (the "Company") hereby certifies in respect of the Company's attached product class list of additives that:

- (a) All additives which have been or will be used in tobacco in the Company's brands in the product class for sale in New Zealand have been listed.
- (b) The Company has not included in the list any additive which was not or will not be used in its brands in the product class for sale in New Zealand.
- (c) No additive has been or will be used in the product class in excess of the "Quantity not exceeded" as specified in the Company's list for that product class.

DATED this 16th day of December, 2008.



R.A. Zwarts

**ADDITIVES LIST
PIPE TOBACCO**

**PARTICIPATING COMPANY CERTIFICATE
IN RESPECT OF CALENDAR YEAR TO 31 DECEMBER 2008**

I, Keith Milsom, Product Stewardship, Ingredients Declaration Manager, on behalf of Imperial Tobacco New Zealand (the "Company") hereby certify in respect of the Company's attached product class list of additives that:

- a) All additives which have been or will be used in tobacco in the Company's brands in the product class for sale in New Zealand have been listed.
- b) The Company has not included in the list any additive which was not or will not be used in its brands in the product class for sale in New Zealand.
- c) No additive has been or will be used in the product class in excess of the "Quantity not exceeded" as specified in the Company's list for that product class.

DATED this 16TH day of JANUARY 2009



Signature

Item Description	Quantity released for sales in Kgs	Quantity released for sales in 50gm pouch	Tariff Item No.	RRp per pouch
Borkum Riff Blk Cavendish 50g	174	3,476	2403.10.090	\$ 34.00
Borkum Riff Cherry Liqueur 50g	10	195	2403.10.090	\$ 34.00
Borkum Riff Chry Cavendish 50g	304	6,073	2403.10.090	\$ 34.00
Borkum Riff Honey Orange 50g	15	295	2403.10.090	\$ 34.00
Borkum Riff Original 50g	252	5,048	2403.10.090	\$ 34.00
Borkum Riff Vanilla Caven 50g	30	604	2403.10.090	\$ 34.00
Borkum Riff Whiskey	353	7,056	2403.10.090	\$ 34.00
Erinmore Flake 50g	1,687	33,731	2403.10.090	\$ 34.00
Erinmore Mixture 50g	1,928	38,553	2403.10.70	\$ 34.00
Total Pipe Tobacco sold in NZ 2008	4,752	95,031		

Ingredients in Pipe Tobacco product produced by Swedish Match, Scandinavian Tobacco, and Imperial Tobacco, and sold in New Zealand in 2008

Prefix	Ingredient	Quantity not exceeded (%)
	Water	16.7000
	Sugar (inverted)	13.3992
	Sugar syrup	5.9447
	Glycerol	5.7000
	Propylene glycol	3.7093
	Licorice and licorice extract	3.5000
	Caramel	2.6000
	Sorbitol	2.2000
	Honey	1.9000
	Sucrose	1.8000
	Ethanol	0.7000
	Glucose syrup	0.7000
	Vanillin	0.7000
	Potassium citrate	0.3829
	Fig juice concentrate	0.3638
	Prune juice concentrated	0.3593
	Rum martinique	0.3332
	Cocoa and cocoa products	0.3012
	Sodium benzoate	0.2288
	Rum	0.2000
	Triethyl citrate	0.2000
	Potassium sorbate	0.1793
	Benzyl alcohol	0.1414
	Piperonal	0.1041
	Orange oil (sweet)	0.1000
	Benzyl benzoate	0.0926
	Ethyl vanillin	0.0681
	Apple juice and extract	0.0500
	Phenethyl alcohol	0.0500
	Phenylacetic acid	0.0500
para-	Tolyl aldehyde	0.0500
	Apricot juice and extract	0.0250
	Benzaldehyde	0.0250
	Benzoic acid	0.0250
	Benzoin, resinoid	0.0250
	Blackcurrant juice and extract	0.0250

	Cherry juice and extract	0.0250
	Ethyl acetate	0.0250
	Ethyl butyrate	0.0250
	Ethyl heptanoate	0.0250
	Ethyl phenylacetate	0.0250
gamma-	Heptalactone	0.0250
gamma-	Hexalactone	0.0250
p-	Hydroxyphenylbutanone	0.0250
	Isoamyl acetate	0.0250
	Isoamyl butyrate	0.0250
	Isoamyl isovalerate	0.0250
	Isoamyl phenylacetate	0.0250
	Jasmine absolute	0.0250
	Linalool	0.0250
	Menthol	0.0250
p-	Methoxybenzaldehyde	0.0250
	Methyl cyclopentenolone	0.0250
gamma-	Undecalactone	0.0250
gamma-	Valerolactone	0.0250
	Ylang Ylang oil	0.0250
	Acetanisole	0.0100
	Acetoin	0.0100
	Acetophenone	0.0100
	Amyl butyrate	0.0100
alpha-	Amylcinnamaldehyde	0.0100
	Benzyl cinnamate	0.0100
	Cassia fistula extract	0.0100
	Chicory extract	0.0100
	Cinnamaldehyde	0.0100
	Cinnamic acid	0.0100
	Cinnamon bark oil	0.0100
	Cinnamyl acetate	0.0100
	Citral	0.0100
	Citric acid	0.0100
	Clary sage oil	0.0100
beta-	Damascenone	0.0100
gamma-	Decalactone	0.0100
p-	Dimethoxy benzene	0.0100
delta-	Dodecalactone	0.0100
	Ethyl cinnamate	0.0100
	Ethyl hexanoate	0.0100

	Fenugreek extract	0.0100
	Geraniol	0.0100
	Geranyl butyrate	0.0100
	Guaiac wood oil	0.0100
	Guaiacol	0.0100
	Hexyl alcohol	0.0100
	Isoamyl hexanoate	0.0100
	Lemon oil, expressed	0.0100
	Linalyl acetate	0.0100
	Maltol	0.0100
	Methyl cinnamate	0.0100
	Methyl phenylacetate	0.0100
4-	Methylacetophenone	0.0100
	Methylcyclopentenolone	0.0100
	Molasses	0.0100
	Myristic acid	0.0100
	Nerol	0.0100
gamma-	Nonalactone	0.0100
gamma-	Octalactone	0.0100
	Palmarosa oil	0.0100
omega-	Pentadecalactone	0.0100
2-	Phenethyl acetate	0.0100
	Phenethyl isobutyrate	0.0100
	Raisin juice and extract	0.0100
	Rose oil, bulg. True otto	0.0100
	Sorbic acid	0.0100
	Whiskey	0.0100
	Wine, Cherry wine and Sherry wine	0.0100
	Acetic acid	0.0010
	Allyl hexanoate	0.0010
	Benzyl phenylacetate	0.0010
	Butyl butyrate	0.0010
	Butyric acid	0.0010
	Cardamom seed oil	0.0010
	Celery seed oil	0.0010
	Cinnamon leaf oil	0.0010
	Coffee extract	0.0010
delta-	Decalactone	0.0010
	Diacetyl	0.0010
	Diethyl malonate	0.0010
	Dill seed oil	0.0010

	Ethyl acetoacetate	0.0010
	Ethyl levulinate	0.0010
	Ethyl maltol	0.0010
	Ethyl valerate	0.0010
	Geranyl propionate	0.0010
	Grape skin extract	0.0010
	Gum locust bean	0.0010
	Hexanal	0.0010
4-	Hydroxy-2,5-dimethyl-3(2H)-furanone	0.0010
beta-	Ionone	0.0010
alpha-	Ionone	0.0010
	Isobutyl butyrate	0.0010
	Isoeugenyl methyl ether	0.0010
	Lovage extract	0.0010
	Mandarin oil	0.0010
1-	Menthol	0.0010
	Methyl hexanoate	0.0010
2-	Methylbutanoic acid	0.0010
2-	Methylhexanoic acid	0.0010
1-	Octen-3-ol	0.0010
	Orange oil terpene free	0.0010
	Phenethyl phenylacetate	0.0010
	Phenylacetaldehyde	0.0010
	Propionic acid	0.0010
	Raspberry juice and extract	0.0010
	Styrax extract	0.0010
	Tamarind extract	0.0010
	Acetal	0.0001
2-	Acetylpyrazine	0.0001
	Anisyl acetate	0.0001
	Anisyl formate	0.0001
	Beeswax absolute	0.0001
	Benzyl butyrate	0.0001
	Benzyl hexanoate	0.0001
	Benzyl isobutyrate	0.0001
	Benzyl propionate	0.0001
	Borneol	0.0001
	Bornyl acetate	0.0001
	Buchu leaf oil	0.0001
1-	Butanol	0.0001
	Butter absolute	0.0001

	Butyl 2-methylbutyrate	0.0001
	Butyl acetate	0.0001
	Cananga oil	0.0001
	Carvone	0.0001
	Cedarwood oil	0.0001
	Cedarwood oil terpenes	0.0001
	Cinnamyl alcohol	0.0001
	Cinnamyl cinnamate	0.0001
	Citronellol	0.0001
	Citronellyl acetate	0.0001
	Coconut fatty acids ethoxylated	0.0001
	Cognac oil	0.0001
	Coriander oil	0.0001
beta-	Damascone	0.0001
ortho-	Dimethoxybenzene	0.0001
2,6-	Dimethylpyrazine	0.0001
	Ethyl 2-methylbutyrate	0.0001
	Ethyl 2-octenoate	0.0001
	Ethyl decanoate	0.0001
	Ethyl isobutyrate	0.0001
	Ethyl lactate	0.0001
	Ethyl laurate	0.0001
	Ethyl myristate	0.0001
	Ethyl nonanoate	0.0001
	Ethyl octanoate	0.0001
	Ethyl palmitate	0.0001
	Ethyl propionate	0.0001
	Ethyl salicylate	0.0001
2-	Ethyl-3,(5 or 6)-dimethylpyrazine	0.0001
4-	Ethylguaiacol	0.0001
	Eucalyptol	0.0001
	Fennel oil	0.0001
	Geranium rose oil	0.0001
	Geranyl acetate	0.0001
	Geranyl isovalerate	0.0001
	Ginger oil	0.0001
	Guaiac resin	0.0001
	Heptanal	0.0001
	Heptanoic acid	0.0001
	Hexanoic acid	0.0001
cis-3-	Hexen-1-ol	0.0001

2-	Hexen-1-ol	0.0001
cis-3-	Hexen-1-yl acetate	0.0001
trans-2-	Hexenal	0.0001
	Hexyl acetate	0.0001
	Immortelle extract	0.0001
alpha-	Irone	0.0001
	Isobutyl acetate	0.0001
	Isobutyl isobutyrate	0.0001
	Isobutyl isovalerate	0.0001
	Isobutyl phenylacetate	0.0001
	Isobutyraldehyde	0.0001
	Isobutyric acid	0.0001
	Isovaleric acid	0.0001
	Labdanum oleoresin	0.0001
	Lactic acid	0.0001
	Lavender oil	0.0001
	Lime oil/extract	0.0001
	Linalyl benzoate	0.0001
	Linalyl butyrate	0.0001
	Mate extract	0.0001
	Menthyl isovalerate	0.0001
2-or 5-or 6-	Methoxy-3-methylpyrazine	0.0001
para-	Methoxyphenyl-2-propanone (1-)	0.0001
	Methyl 2-furoate	0.0001
alpha-	Methyl benzylalcohol	0.0001
	Methyl salicylate	0.0001
	Methyl sulfide	0.0001
	Methyl-2-octynoate	0.0001
	Methylbutyl methylpropanoate	0.0001
5-	Methylquinoxaline	0.0001
	Mimosa absolute	0.0001
	Myrrh oil	0.0001
2-	Octanol	0.0001
	Orange oil terpeneless	0.0001
	Petitgrain oil	0.0001
2-	Phenylethyl 3-methylbutyrate	0.0001
	Salicylaldehyde	0.0001
	Sandalwood oil	0.0001
	Spearmint oil	0.0001
	Sulfur dioxide	0.0001
	Tartaric acid	0.0001

alpha-	Terpineol	0.0001
	Terpinyl acetate	0.0001
	Tetrahydro-4-methyl-2-(2-methylpropen-1-yl)pyrane	0.0001
alpha-	Tocopherol	0.0001
para-	Tolyl acetate	0.0001
para-	Tolylacetaldehyde	0.0001
2,3,5-	Trimethylpyrazine	0.0001
	Valerian root extract	0.0001