

**HOUSE OF OXFORD DISTRIBUTORS**  
**P.O. BOX 6030**  
**SOMERSET, NJ 08875**  
**732 568 0300      FAX 732 568 0340**  
**800 831 8893      FAX 877 FAX HOXX**

Alex Goldman  
President

August 6, 2010

To our valued customers:

On the following page you will find an announcement about an exciting change. House of Oxford is merging its cigar and tobacco distribution business with Harold Levinson Associates (HLA). HLA is the best full service tobacco, smoke shop, and convenience store distributor and we are proud to become a part of their family.

One of the biggest changes that will occur as a part of this merger is the ability for your orders to now include state OTP tax in most states. This will prevent you from having to file and return a separate form with your state each month – we take care of all of the paperwork for you. Of course, if you have the appropriate licenses and wish to assume the tax (and your state allows this), you are free to do so.


To help ensure a smooth transition we will require new account applications and updated licenses, as well as a completed resale certificate and credit card form (if applicable). All of your terms and credit limits will remain the same.

As a way of saying thank you for taking the time to fill out and return this paperwork, every account that returns the completed paperwork will receive a \$25 VISA gift card once they have accepted their first order of \$500 or more from HLA – just fill out the enclosed form and tell us who to send the card to. The paperwork should be returned via toll free fax to 877 329 4699 (we even included the cover letter/check list for you) or via email to [alex@hlcigars.com](mailto:alex@hlcigars.com)

If you have any questions please feel free to contact us at 800 831 8893.

Thank you for your patience and support during this exciting time.

Sincerely,

  
Alex Goldman  
President



**HAROLD LEVINSON ASSOCIATES  
HOUSE OF OXFORD DISTRIBUTORS**

21 BANFI PLAZA  
FARMINGDALE, NY 11735  
HLA: (631) 962-2400 (800) 325-2512  
HOX: (732) 568-0300 (800) 831-8893

August 5, 2010

To our valued customers:

It gives us great pleasure to announce the merger of Harold Levinson Associates (HLA) – the best full service tobacco, smoke shop, and convenience store distributor, and House of Oxford – the premier wholesale cigar and tobacco distributor in North America. With over 80 years of combined experience, together we will be able to offer you an unrivaled selection of products ranging from cigars, cigarettes, tobacco, chew, snuff, and RYO to frozen foods, HBA, candy, and general merchandise. Our goal is to provide Superior Selection and Service in order to ensure satisfied customers.

By October 1, 2010 we expect to have all shipments being invoiced and shipped from HLA's newly expanded humidior and distribution facility in Farmingdale, NY. This merger will allow us to offer all of our customers a greatly expanded line of new and exciting merchandise, along with all of the items you have been buying for years, at extremely competitive prices.

During these tough economic times, we will continue to invest in technology and infrastructure, in order to give the best customer service in the industry to make sure that you are happy, satisfied, and profitable. We thank you for your past support and look forward to serving all of your needs in the future.

If you have any questions or concerns, please feel free to contact your existing customer service representative at either company.

Sincerely,

A handwritten signature in black ink, appearing to read 'Edward Berro'.

Edward Berro  
President  
Harold Levinson Associates

A handwritten signature in black ink, appearing to read 'Alex Goldman'.

Alex Goldman  
President  
House of Oxford Distributors

**HOUSE OF OXFORD DISTRIBUTORS  
P.O. BOX 6030  
SOMERSET, NJ 08875  
732 568 0300      FAX 732 568 0340  
800 831 8893      FAX 877 FAX HOXX**

Alex Goldman  
President

To: HOUSE OF OXFORD/HLA ACCOUNT TRANSITION DEPARTMENT

**Fax Number: 1 877 329 4699**

**From:**

Please open a new account for me so I can continue to receive great products and service.  
Enclosed please find **(please check to make sure everything is complete):**

- New Account Application
- Customer Credit Card Information (only for credit card accounts)
- New York State Resale Certificate (all accounts in any state)
- Copy of State Tobacco License
- Copy of Photo ID for persons signing New Account Application
- \$25 Visa Gift Card form

**HAROLD LEVINSON ASSOCIATES, INC.  
/HOUSE OF OXFORD**

21 BANFI PLAZA  
FARMINGDALE, N.Y. 11735  
TEL (631)962-2400 FAX (631)962-9000

**NEW ACCOUNT APPLICATION**

Date Prepared:  
Type of Business:

<b>LEGAL BUSINESS NAME</b>			<b>SHIP TO (D/B/A)</b>		
Name:			Name:		
Address:			Address:		
City: State: Zip Code:			City: State: Zip Code:		
Tax ID #		Tel #:	Contact:		Tel #:
<b>OWNER/OFFICER</b>					
Name:			Name:		
Home Address			Home Address		
Home Phone #		Cell #	Home Phone #		Cell #
City: State: Zip Code:			City: State: Zip Code:		
S.S#		DOB	S.S.#		DOB
<b>BANK REFERENCES</b>					
Bank:		Branch:	Bank:		Branch:
Address:			Address:		
City: State: Zip Code:			City: State: Zip Code:		
Officer:		Tel #:	Officer:		Tel #:
Account #:			Account #:		
<b>TRADE REFERENCES</b>					
Name:			Name:		
Address:			Address:		
City: State: Zip Code:			City: State: Zip Code:		
Contact:		Tel #:	Contact:		Tel #:
<b>OTHER LOCATIONS OWNED</b>					
Name:			Name:		
Address:			Address:		
City: State: Zip Code:			City: State: Zip Code:		
Contact:		Tel #:	Contact:		Tel #:

The undersigned hereby certifies and affirms that all the information provided on this application is true and correct and agrees to pay Harold Levinson Associates, Inc. ("HLA") within terms. In order to induce HLA to continue to sell and extend credit to the above entity, I hereby personally guaranty to HLA the payment of any obligation of the above entity. It is understood that this guaranty shall be a continuing and irrevocable guaranty and indemnity for any indebtedness of the above entity. I hereby waive notice of default or non-payment and consent to any modification or renewal of the credit agreement herein guaranteed. The undersigned hereby authorizes HLA to independently verify the accuracy of the information provided on this application and to investigate for credit purposes the individuals and other entities listed above. The undersigned agrees to pay all reasonable collection costs and attorney fees should such action become necessary to collect any amounts due. The undersigned agrees that all past due amounts will bear interest at 1 1/2 percent per month. The undersigned further agrees that any checks returned unpaid, for insufficient funds, stopped payment, or any other reason, shall bear a service charge of \$30. Faxed documents will be deemed as original and be legally binding.

The undersigned agrees and authorizes, that in the event that any check provided to HLA is returned unpaid, such check, at HLA's option, may be converted into an ACH debit, allowing HLA to debit the customer's bank account, using established banking industry ACH procedures, for a period of sixty days or until item is paid, whichever is earlier. This authorization shall remain in full force and effect until HLA has received written notice from the customer, of its termination, in such time and manner as to afford HLA a reasonable opportunity to act upon it.

Copy of Photo I.D. (Drivers License Acceptable) rev 02/08

BY: \_\_\_\_\_  
Signature and Date  
\_\_\_\_\_  
Please Print Name

BY: \_\_\_\_\_  
Signature and Date  
\_\_\_\_\_  
Please Print Name

BY: \_\_\_\_\_  
Witness Signature and Date  
\_\_\_\_\_  
Witness Please Print Name

**ATTACH A COPY OF YOUR STATE TOBACCO LICENSE**

**READ CAREFULLY: You are executing a legally binding obligation**

## HLA/HOX Customer Credit Card Information

Date: \_\_\_\_\_

Customer #: \_\_\_\_\_

Company Name: \_\_\_\_\_

### CREDIT CARD INFO

Type of Credit Card (circle)

Visa MasterCard Amex \_\_\_\_\_

Name on Credit Card: \_\_\_\_\_

C/C Billing Street Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Card #: \_\_\_\_\_ Expiration Date: \_\_\_\_\_

Authorized Users: \_\_\_\_\_

Photo Copy of Card Holders Driver Lic.

\_\_\_\_\_  
(Signature of Card Holder)



# Resale Certificate

Single-use certificate     Blanket certificate    Date issued \_\_\_\_\_  
Temporary vendors must issue a single-use certificate.

**Seller information - please type or print**

Seller's name Harold Levinson Associates, Inc.		
Address 21 Banfi Plaza		
City Farmingdale	State NY	ZIP code 11735

**Purchaser information - please type or print**

I am engaged in the business of \_\_\_\_\_ and principally sell \_\_\_\_\_  
*(Contractors may not use this certificate to purchase materials and supplies.)*

**Part 1 - To be completed by registered New York State sales tax vendors**

I certify that I am:

- a New York State vendor (including a hotel operator or a dues or admissions recipient), show vendor or entertainment vendor. My valid Certificate of Authority Number is \_\_\_\_\_
- a New York State temporary vendor. My valid Certificate of Authority Number is \_\_\_\_\_ and expires on \_\_\_\_\_

I am purchasing:

- A  Tangible personal property (other than motor fuel or diesel motor fuel)
  - for resale in its present form or for resale as a physical component part of tangible personal property;
  - for use in performing taxable services where the property will become a physical component part of the property upon which the services will be performed, or the property will actually be transferred to the purchaser of the taxable service in conjunction with the performance of the service, or
- B  A service for resale, including the servicing of tangible personal property held for sale.

**Part 2 - To be completed by non-New York State purchasers**

I certify that I am not registered nor am I required to be registered as a New York State sales tax vendor. I am registered to collect sales tax or value added tax (VAT) in the following state/jurisdiction \_\_\_\_\_ and have been issued the following registration number \_\_\_\_\_. (If sales tax or VAT registration is not required and a registration number is not issued by your home jurisdiction, indicate the location of your business and write **not applicable** on the line requesting the registration number.)

I am purchasing:

- C  Tangible personal property (other than motor fuel or diesel motor fuel) for resale, and it is being delivered directly by the seller to my customer or to an unaffiliated fulfillment services provider in New York State.
- D  Tangible personal property for resale that will be resold from a business located outside New York State.

**Part 3 - Certification**

I, the purchaser, understand that:

- I may not use this certificate to purchase items or services that are not for resale.
- If I purchase tangible personal property or services for resale, but I use or consume the tangible personal property or services myself in New York State, I must report and pay the unpaid tax directly to New York State.
- I will incur tax liabilities, in addition to penalty and interest, for any misuse of this certificate.

Please type or print

Purchaser's name as it appears on the sales tax registration		Name of owner, partner, or officer of corporation, authorizing the purchase	
Street address		Purchaser's signature	
City	State	ZIP code	Title

**Substantial penalties will result from misuse of this certificate.**

## Instructions For Use of Resale Certificates

Form ST-120, *Resale Certificate*, is a sales tax exemption certificate. **This certificate is only for use by a purchaser who:**

- A** - is registered as a New York State sales tax vendor and has a valid Certificate of Authority issued by the Tax Department and is making purchases of tangible personal property (other than motor fuel or diesel motor fuel) or services that will be resold or transferred to the purchaser's customers, or
- B** - is not required to be registered with the New York State Tax Department;
- is registered with another state, the District of Columbia, a province of Canada, or other country, or is located in a state, province, or country which does not require sellers to register for sales tax or VAT purposes; and
  - is purchasing items for resale that will be either:
    - 1) delivered by the seller to the purchaser's customer or to an unaffiliated fulfillment service provider located in New York State, or
    - 2) delivered to the purchaser in New York State, but resold from a business located outside the state.

**Note:** For purposes of 1) above, delivery by the seller includes delivery in the seller's own vehicle or by common carrier, regardless of who arranges for the transportation.

If, among other things, a purchaser has any place of business or salespeople in New York State, or owns or leases tangible personal property in the State, the purchaser is required to be registered in New York State. If you need help determining if you are required to register because you engage in some other activity in the State, contact the Department (see the **Need Help** section). However, a purchaser who is not otherwise required to be registered in New York may purchase fulfillment services from an unaffiliated New York fulfillment service provider and have its tangible personal property located on the premises of the provider without being required to be registered in New York State.

If you meet the registration requirements and engage in business activities in New York State without possessing a valid Certificate of Authority, you will be subject to penalty of up to \$500 for the first day on which you make a sale or purchase, and up to \$200 for each additional day, up to a maximum of \$10,000.

### Limitations on use

Contractors cannot use this certificate. They must either:

- issue Form ST-120.1, *Contractors Exempt Purchase Certificate*, if the tangible personal property being purchased qualifies for exemption as specified by the certificate, or
- issue Form AU-297, *Direct Payment Permit*, or
- pay sales tax at the time of purchase.

Contractors are entitled to a refund or credit of sales tax paid on materials used in repairing, servicing or maintaining real property, if the materials are transferred to the purchaser of the taxable service in conjunction with the performance of the service. For additional information, see Publication 862, *Sales and Use Tax Classifications of Capital Improvements and Repairs to Real Property*.

### To the Purchaser

Enter all the information requested on the front of this form.

You may check the *Blanket certificate* box to cover all purchases of the same general type of property or service purchased for resale. If you do not check the *Blanket certificate* box, the certificate will be deemed a *Single-use certificate*. Temporary

vendors may not issue a blanket certificate. A temporary vendor is a vendor (other than a show or entertainment vendor), who, in no more than two consecutive quarters in any 12-month period, makes sales of tangible personal property or services that are subject to tax.

This certificate does not exempt prepaid sales tax on cigarettes. This certificate may not be used to purchase motor fuel or diesel motor fuel.

If you intentionally issue a fraudulent exemption certificate, you will become liable for penalties and interest, in addition to the sales tax initially due. Some penalties that may apply:

- 100% of the tax due
- \$50 for each fraudulent exemption certificate issued
- a misdemeanor penalty consisting of fines not to exceed \$10,000 for an individual or \$20,000 for a corporation
- loss of your Certificate of Authority

### To the Seller

If you are a New York State registered vendor and accept an exemption document, you will be protected from liability for the tax, if the certificate is valid.

The certificate will be considered valid if it was:

- accepted in good faith,
- in the vendor's possession within 90 days of the transaction, and
- properly completed (all required entries were made).

A certificate is accepted in good faith when a seller has no knowledge that the exemption certificate is false or is fraudulently given, and reasonable ordinary due care is exercised in the acceptance of the certificate.

You must get a properly completed exemption certificate from your customer no later than 90 days after the delivery of the property or the performance of the service. When you receive a certificate after the 90 days, both you and the purchaser are subject to the burden of proving that the sale was exempt, and additional documentation may be required. An exemption certificate received on time that is not properly completed will be considered satisfactory if the deficiency is corrected within a reasonable period. You must also maintain a method of associating an invoice (or other source document) for an exempt sale made to a customer with the exemption certificate you have on file from that customer.

**Invalid exemption certificates** - Sales transactions which are not supported by valid exemption certificates are deemed to be taxable retail sales. The burden of proof that the tax was not required to be collected is upon the seller.

**Retention of exemption certificates** - You must keep this certificate for at least three years after the due date of the return to which it relates, or the date the return was filed, if later.



### Need Help?

Tax information: 1 800 972-1233  
 Forms and publications: 1 800 462-8100  
 From outside the U.S. and outside Canada: (518) 485-6800  
 Fax-on-demand forms: 1 800 748-3676  
 Internet access: <http://www.tax.state.ny.us>  
 Hearing and speech impaired: 1 800 634-2110

**HOUSE OF OXFORD DISTRIBUTORS  
P.O. BOX 6030  
SOMERSET, NJ 08875  
732 568 0300      FAX 732 568 0340  
800 831 8893      FAX 877 FAX HOXX**

Alex Goldman  
President

**\$25 VISA GIFT CARD ORDER FORM**

I have completed my account paperwork. Once I have placed my first order for \$500 or more under my new account at Harold Levinson Associates, please mail my \$25 Visa gift card to:

Name: \_\_\_\_\_

Company: \_\_\_\_\_

Address 1: \_\_\_\_\_

Address 2: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

\*\*\*Signature will be required for delivery of gift card

\*\*\*Only one card per account

\*\*\*Maximum two cards per chain with common ownership

\*\*\*Offer expires December 31, 2010