

OSWEGO TOBACCO ASSET SECURITIZATION CORPORATION FINANCE COMMITTEE CHARTER

This Finance Committee Charter was adopted by the Board of the Oswego Tobacco Asset Securitization Corporation (the “Corporation”), a local development corporation established under the laws of the State of New York, on the 30th day of March, 2010.

Purpose

The purpose of the finance committee shall be to review all proposals for the issuance of debt by the Corporation and make recommendations.

Powers of the Finance Committee

It shall be the responsibility of the finance committee to:

- Review any and all proposals made by the Corporation to issue debt.
- Make recommendations on any debt proposals to the Board.

The Corporation’s Board will ensure that the finance committee has sufficient resources to carry out its duties.

Composition of Committee and Selection of Members

The finance committee shall consist of at least two members of the Board who are independent of Corporation operations. The Corporation’s Board will appoint the finance committee members and the finance committee chair.

Meetings

The finance committee will meet as necessary to adequately fulfill all the obligations and duties outlined in this charter.