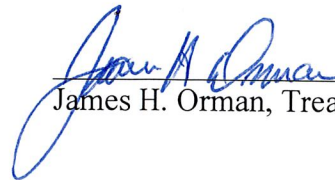


**CAYUGA TOBACCO ASSET SECURITIZATION CORPORATION**  
**ASSESSMENT OF THE EFFECTIVENESS OF INTERNAL CONTROL**  
**STRUCTURE AND PROCEDURES**

This statement certifies that the internal control structure and procedures of Cayuga Tobacco. Asset Securitization Corporation have been documented and assessed for the year ending December 31, 2019. This assessment found the corporation's internal controls to be adequate, and to the extent that deficiencies were identified, the Corporation has developed corrective action plans to reduce any corresponding risk.

  
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James H. Orman, Treasurer/CFO