

**WRITTEN CONSENT
OF
THE CONTROLLING TRUSTEES
OF
LIVINGSTON TASC RESIDUAL TRUST**

The Undersigned, being at least a majority of the Controlling Trustees of the Livingston TASC Residual Trust, a Delaware business trust formed and existing under the Delaware Business Trust Act, in accordance with Section 4.3 of the Amended and Restated Declaration and Agreement of Trust dated as of December 1, 2000, hereby consent to there following resolutions and actions specified herein without a meeting of the Controlling Trustee:

WHEREAS, the Controlling Trustees are parties to that certain Amended and Restated Declaration and Agreement of Trust, dated December 1, 2000 (the "Trust Agreement"), by and among Livingston Tobacco Asset Securitization Corporation (the "Corporation"), Wilmington Trust Company, as Delaware Trustee, Carolyn Taylor, as Trustee, Floyd Anderson, as Trustee, James Layland, as Trustee, pursuant to which the Delaware Trustee established an Eligible Deposit Account entitled the TASC Residual Trust Distribution Account ("Distribution Account");

WHEREAS, Manufacturers and Traders Trust Company (the "M&T Bank"), has received a payment relating to the Residual Certificate, which payment is currently held in the Collection Account under the Indenture between the Corporation and M&T Bank, as Trustee, dated as of December 1, 2000;

WHEREAS, M&T Bank is required to forward such payment by wire transfer to the holder of the Residual Certificate to be deposited into the Distribution Account and, upon satisfaction of the terms of the Trust Agreement, the Delaware Trustee will be instructed to transfer amounts from the Distribution Account as provided below;

WHEREAS, the registered owner of the Residual Certificate is Livingston TASC Residual Trust;

WHEREAS, under the Trust Agreement such payment is required to be deposited;

WHEREAS, the Distribution Account is under the sole dominion and control of the Controlling Trustees;

WHEREAS, the Delaware Trustee, pursuant to Section 6.3 of the Trust Agreement, has no duty or obligation to manage, make any payment with respect to, register, record, sell, dispose of, or otherwise deal with the Residual Certificate, or to otherwise take or refrain from taking any action under, or in connection with, any document contemplated thereby to which it is a party, except as expressly provided by the terms of the Trust Agreement;

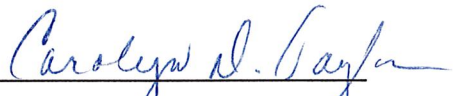
WHEREAS, the Delaware Trustee, pursuant to Section 7.1(b) of the Trust Agreement shall not be liable with respect to any action taken or omitted to be taken in accordance with the instructions of Beneficial Owner;

NOW, THEREFORE, IT IS RESOLVED, that the Controlling Trustees, having sole and complete control over moneys held in the Distribution Account, hereby (i) consent to the deposit by M&T Bank of the payment into the Distribution Account and the subsequent transfer by wire of Forty Three Thousand, Seven Hundred Fifty-Two Dollars and 42 Cents (\$43,752.42) by the Delaware Trustee from the Distribution Account to Wyoming County Bank, ABA# 022309352, Account # 630180946 and (ii) confirm that in connection with the foregoing, the requirements of Section 5.2 of the Trust Agreement have been met;

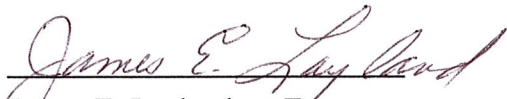
FURTHER RESOLVED, that the Controlling Trustees consent and direct the Beneficial Owner to execute and deliver to the Delaware Trustee an instruction letter in the form attached hereto as Exhibit A.

This Written Consent may be executed in one or more counterparts, each of which shall constitute an original document, but all of which taken together shall constitute but one instruction. Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in or by reference in the Trust Agreement.

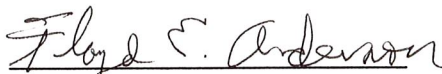
IN WITNESS WHEREOF, the undersigned, being at least a majority of the Controlling Trustees of the Livingston TASC Residual Trust, have executed and delivered this Written Consent as of the 28th day of June, 2001.



Carolyn D. Taylor, as Trustee



James E. Layland, as Trustee



Floyd E. Anderson, as Trustee