

Exhibit A

**By FIRST CLASS MAIL, RETURN RECEIPT REQUESTED
(To be printed on Letterhead of Emerson Direct, Inc.)**

[date]

Dear [reseller, distributor, or sales agent]:

Our records indicate that you have been an authorized reseller, distributor or sales agent of Emerson Direct, Inc. ("Emerson"). This letter is to inform you that Emerson and Michael Connors recently settled a civil dispute with the Federal Trade Commission regarding their advertising for Smoke Away. Among other things, we have agreed to notify our resellers, distributors, and sales agents of the settlement.

In its complaint, the FTC alleged that advertisements for Smoke Away made a number of false or unsubstantiated claims. Emerson and Michael Connors denied the FTC's allegations and did not admit to any wrongdoing or violation of law. Nonetheless, in order to resolve this matter, we agreed not to make any claims in the future about the benefits, performance, efficacy, safety, or side effects of Smoke Away or any other smoking cessation program or product, including any claim that:

- A. That smoking cessation program or product:
 - 1. Enables smokers to quit smoking in 7 days or less;
 - 2. Enables smokers to quit smoking quickly, effortlessly, and permanently;
 - 3. Eliminates nicotine cravings; or
 - 4. Is more effective than nicotine patches, nicotine gum and prescription medications for smoking cessation; or
- B. Smokers who use that program or product have no withdrawal symptoms and no side effects, such as weight gain, insomnia or tension;

unless the claim is true, non-misleading, and, at the time it is made, we possess and rely upon competent and reliable scientific evidence that substantiates the representation.

We also agreed not to make any representation about the benefits, performance, or efficacy of any smoking cessation program or product, or any food, drug, or dietary supplement unless at the time it is made, we possess and are relying upon competent and reliable scientific evidence that substantiates the representation.

We must request that you not use or distribute advertisements, packaging, or promotional materials provided by us prior to [insert date], or make any of the representations prohibited by our agreement with the FTC. If you do, we will no longer be able to do business with you.

This letter has been provided for your files. If you have any questions or if you want a copy of the FTC order, please contact Ian Volner, Esquire at 202-344-4814.

Emerson Direct, Inc.
Michael Connors, President

Exhibit B

**By FIRST CLASS MAIL, RETURN RECEIPT REQUESTED
(To be printed on Letterhead of Emerson Direct, Inc.)**

[date]

Dear [reseller, distributor, or agent]:

You recently became an authorized reseller, distributor or sales agent of Emerson Direct, Inc. ("Emerson"). This letter is to inform you that in [month] 2005, Emerson and Michael Connors settled a civil dispute with the Federal Trade Commission regarding their advertising for Smoke Away. Among other things, we agreed to notify our resellers, distributors, and agents of the settlement.

In its complaint, the FTC alleged that advertisements for Smoke Away made a number of false or unsubstantiated claims. Emerson and Michael Connors denied the FTC's allegations and did not admit to any wrongdoing or violation of law. Nonetheless, in order to resolve this matter, we agreed not to make any claims in the future about the benefits, performance, efficacy, safety, or side effects of Smoke Away or any other smoking cessation program or product, including any claim that:

- A. That smoking cessation program or product:
 - 1. Enables smokers to quit smoking in 7 days or less;
 - 2. Enables smokers to quit smoking quickly, effortlessly, and permanently;
 - 3. Eliminates nicotine cravings; or
 - 4. Is more effective than nicotine patches, nicotine gum and prescription medications for smoking cessation; or
- B. Smokers who use that program or product have no withdrawal symptoms and no side effects, such as weight gain, insomnia or tension;

unless the claim is true, non-misleading, and, at the time it is made, we possess and rely upon competent and reliable scientific evidence that substantiates the representation.

We also agreed not to make any representation about the benefits, performance, or efficacy of any smoking cessation program or product, or any food, drug, or dietary supplement unless at the time it is made, we possess and are relying upon competent and reliable scientific evidence that substantiates the representation.

We must request that you not use or distribute advertisements, packaging, or promotional materials that make any of the representations prohibited by our agreement with the FTC. If you do, we will no longer be able to do business with you.

This letter has been provided for your files. If you have any questions or if you want a copy of the FTC order, please contact Ian Volner, Esquire at 202-344-4814.

Emerson Direct, Inc.
Michael Connors, President