



Division of
Advertising Practices

United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

MEMORANDUM

TO: Public Records
Office of the Secretary

FROM: Bonnie McGregor
Division of Advertising Practices

DATE: October 8, 2015

SUBJECT: Rotational Health Warnings for Cigarettes
File No. P854505

Please place the attached documents on the public record in the above-captioned matter.

1. February 26, 2013 letter from Jay Chapman, Cousins Distributing Inc. d/b/a Fresh Choice Tobacco to Mary K. Engle.
2. April 2, 2013 letter from Mary K. Engle to Jay Chapman, Fresh Choice Tobacco Company.
3. April 3, 2013 letter from Bhavani Parameswar, King Maker Marketing, Inc. to Mary K. Engle.
4. April 3, 2013 letter from Mary K. Engle to Bhavani Parameswar, King Maker Marketing, Inc.
5. April 11, 2013 letter from Nancyellen Keane on behalf of Firebird Manufacturing, LLC to Mary K. Engle.
6. April 12, 2013 letter from Mary K. Engle to Nancyellen Keane on behalf of Firebird Manufacturing, LLC.
7. March 13, 2013 letter from Siri Khalsa, Sandia Tobacco Manufacturers, Inc. to Mary K. Engle.
8. April 17, 2013 letter from Mary K. Engle to Siri Khalsa, Sandia Tobacco Manufacturers, Inc.

9. April 16, 2013 letter from JoDe Gcudy, King Mountain Tobacco Company, Inc. to Mary K. Engle.
10. April 22, 2013 letter from Mary K. Engle to JoDe Goudy, King Mountain Tobacco Company, Inc.
11. May 3, 2013 letter from J. Conrad Seneca d/b/a Six Nations Manufacturing to Mary K. Engle.
12. May 16, 2013 letter from Mary K. Engle to J. Conrad Seneca d/b/a Six Nations Manufacturing.
13. May 14, 2013 letter from William J. McGowan on behalf of Susan Jesmer d/b/a Native Trading Associates to Mary K. Engle.
14. May 16, 2013 letter from Mary K. Engle to William J. McGowan on behalf of Susan Jesmer d/b/a Native Trading Associates.
15. April 25, 2013 letter from Barry M. Boren on behalf of Konci G & D Management Group (USA), Inc. to Mary K. Engle.
16. May 16, 2013 letter from Mary K. Engle to Barry M. Boren on behalf of Konci G & D Management Group (USA), Inc.
17. April 15, 2013 letter from Terri Albright, Premier Manufacturing, Inc. to Mary K. Engle.
18. May 20, 2013 letter from Mary K. Engle to Terri Albright, Premier Manufacturing, Inc.
19. May 14, 2013 letter from Gregory E. Cudjoe, Beedies, LLC to Mary K. Engle.
20. May 23, 2013 letter from Mary K. Engle to Gregory E. Cudjoe, Beedies, LLC.
21. May 30, 2013 letter from John R. Long, Liggett Group to Mary K. Engle.
22. May 31, 2013 letter from Mary K. Engle to John R. Long, Liggett Group.
23. June 6, 2013 letter from Stacy Saunders, Wind River Tobacco Co., LLC to Mary K. Engle.
24. June 11, 2013 letter from Mary K. Engle to Stacy Saunders, Wind River Tobacco Co., LLC.
25. June 12, 2013 letter from Peter L. Tourtellot, Renegade Tobacco Company to Mary K. Engle.

26. June 12, 2013 letter from Mary K. Engle to Peter L. Tourtellot, Renegade Tobacco Company.
27. May 28, 2013 letter from Swetha Duggirala, Global Tobacco, LLC to Mary K. Engle.
28. June 18, 2013 letter from Mary K Engle to Swetha Duggirala, Global Tobacco, LLC.
29. June 11, 2013 letter from Karen E. Delaney, Joseph M. Anderson d/b/a Smokin Joes to Mary K. Engle.
30. June 18, 2013 letter from Mary K. Engle to Karen E. Delaney, Joseph M. Anderson d/b/a Smokin Joes.
31. June 18, 2013 letter from Andrius Bakanas, DK Distributors, Inc. to Mary K. Engle.
32. June 19, 2013 letter from Mary K. Engle to Andrius Bakanas, DK Distributors, Inc.
33. June 18, 2013 letter from Arthur Montour, Native Wholesale Supply Co. to Advertising Practices.
34. June 19, 2013 letter from Mary K. Engle to Arthur Montour, Native Wholesale Supply Co.
35. June 19, 2013 letter from Veronica Vilarchao on behalf of Dosal Tobacco Corporation to Mary K. Engle.
36. June 25, 2013 letter from Mary K. Engle to Veronica Vilarchao on behalf of Dosal Tobacco Corporation.
37. June 13, 2013 letter from Stan Freedman, President Tobacco Co., LLC to Mary Engle.
38. June 27, 2013 letter from Mary K. Engle to Stan Freedman, President Tobacco Co., LLC.

February 26, 2013

Mary K. Engle
Associate Director
Division of Advertising Practices
Federal Trade Commission
601 New Jersey Ave NW
Room NJ3212
Washington DC 20001

Re: Cigarette Health Warning Equalization Plan
Submitted by Cousin's Distributing for Revenge/ American Harvest cigarettes.

Ladies and Gentlemen:

We are submitting Surgeon General's Equalization Plan as required under Federal Cigarette Labeling and Advertising Act (15 USC – 1331 (1998), et seq.), as amended. Sandia is the contract manufacturer cigarettes for Cousins Distributing Inc. Cousins Distributing does business as Fresh Choice Tobacco. We are submitting the Equalization Plan for renewal. The corporate address for Cousins Distributing Inc is 765 D Eubanks Drive, Vacaville, California 95688.

Sandia has previously manufactured on our behalf during the calendar year January 2012 through December 2012. They manufactured [REDACTED] sticks of American Harvest and [REDACTED] sticks of Revenge. Our fiscal year is the same as our calendar year. Sandia plans to manufacture [REDACTED] sticks of "Revenge" brand, and [REDACTED] sticks of "American Harvest" during the calendar year of January 2013 through December 2013. Last year we sold [REDACTED] sticks of Revenge brand and [REDACTED] sticks of American Harvest. The list of cigarettes includes all the brands sold by Fresh Choice Tobacco. The cigarettes that are covered by this plan are the following U. S. manufactured brand style cigarettes, which include health warnings complying with the Surgeon General warning language set forth in the statute:

1. Revenge 100 soft- blue packaging
2. Revenge 100 soft- yellow packaging
3. American Harvest 100 soft
4. American Harvest King soft

The required warning will be printed directly on the packs and cartons in a conspicuous location as required under the Cigarette Labeling and Advertising Act ("CLAA").

The four (4) cigarette health warnings will appear on the packs and cartons of each brand style of cigarettes an equal number of times over the one (1) year period starting on the date this Plan is approved. Our packaging printer, Winston Packaging, prints all four (4) warnings simultaneously in equal numbers for each brand style at the time of pack and carton print runs. We keep records demonstrating compliance with this plan

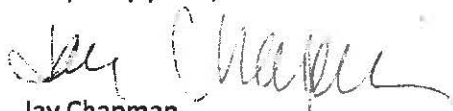
The four (4) health warning will appear exactly as they appear on the packaging samples that were submitted with our previous submissions dated December 12th, 13th, and 22nd of 2006.

Currently, we do not intend to advertise the Revenge and American Harvest brands to the consumer. If we decide to advertise in the future, we will submit a plan to the Federal Trade Commission for review and approval prior to advertising.

We submit that the foregoing complies with the requirements set forth in the Federal Cigarette Labeling and Advertising Act, as amended, and request expedited approval of this request. Should this request conform to your requirements, we further request that the letter evidencing approval be faxed to the undersigned at 707.449.5981.

Should you require any additional information with respect to the foregoing, please contact the undersigned.

Very truly yours,



Jay Chapman
Compliance Manager
707-319-9602
Jchapman34@hotmail.com



Division of
Advertising Practices

United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

April 2, 2013

Mr. Jay Chapman
Compliance Manager
Fresh Choice Tobacco Company
765 Eubanks Drive, Suite D
Vacaville, CA 95688

Dear Mr. Chapman:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331 *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Cousins Distributing, Inc. d/b/a Fresh Choice Tobacco Company ("Fresh Choice") dated February 26, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Revenge and American Harvest brands of cigarettes.

Fresh Choice's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letters dated December 12, 13, and 22, 2006 continue to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹ Accordingly, Fresh Choice's plan for simultaneous display of the four health warnings on packaging is hereby approved for the following varieties:

- Two soft pack varieties of the Revenge brand: 100's (Blue packaging) and 100's (Yellow packaging); and
- Two soft pack varieties of the American Harvest brand: 100's and Kings.

¹ Fresh Choice stated in its February 26, 2013 letter that the four health warnings will appear exactly as shown on the sample packs and cartons submitted on these dates.

Mr. Jay Chapman
April 2, 2013
Page 2

Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

If Fresh Choice decides to advertise in the future, it must submit a plan detailing how it will comply with the requirements of the Cigarette Act with respect to display of the health warning statements in advertisements.

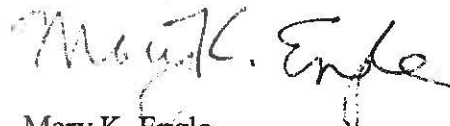
Please note that this letter only approves Fresh Choice's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on Fresh Choice's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging for Fresh Choice's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of Fresh Choice's packaging under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

This approval is effective on the date of this letter and runs through April 1, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

If you have any questions regarding this approval, please contact Bonnie McGregor at (202) 326-2356.

Very truly yours,



Mary K. Engle
Associate Director

² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.



KING-MAKER MARKETING, INC.

April 3, 2013

Division of Advertising Practices
Federal Trade Commission
601 Pennsylvania Avenue, NW
Room 4002
Washington, DC 20580

Attention: Mary K. Engle, Associate Director

Dear Ms. Engle:

Sub: Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331 *et seq.* requirements; Labeling and Advertising Plan for the “Checkers, Hi-Val, Gold Crest, and Ace” Brand Cigarettes imported by King Maker Marketing, Inc. (“KMM”) for the year beginning April 4, 2013.

This letter is to gain approval for KMM’s plan for simultaneous display (i.e., the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Ace, Checkers, Gold Crest and Hi-Val brands of cigarettes. Your current approval extends to April 3, 2013.

1. King Maker Marketing, Inc. (“KMM”) is an importer and distributor of cigarette products in the United States, bearing the following brand names.
Checkers™
Hi-Val™
Gold Crest™
Ace™
2. KMM sold roughly [REDACTED] packs of cigarettes of all of the above brands in the Calendar year 2012, which is under ¼ of 1% of the total US market for cigarettes. In 2013, we expect to sell just about [REDACTED] packs. This falls within the statutory threshold denoted in 15 U.S.C. §1333(c)(2)(A)(i) which makes KMM eligible for simultaneous display. Aggregate sales meet the requirements of U.S.C. §1333(c)(2)(A)(ii).
3. KMM wishes to continue to comply with the Federal Cigarette Labeling and Advertising Act by using the option of simultaneous display of Surgeon General warnings. (U.S.C. §1333(c)(2)(A)). The cigarettes will be displayed with the “non-descriptor” packaging as approved earlier. (list enclosed – See Annexure “A”) We will display the four warnings an equal number of times on the packs and cartons of each brand style of the above listed brands for the one year period

12 Route 17 North • Suite 304
Paramus, NJ 07652
(201) 843-0377 • 800-317-0377
Fax: (201) 843-2092

beginning on the date of approval of this plan. We will achieve this by having all four warnings print simultaneously, at the time of both the pack and the carton print runs. Records will be maintained to provide evidence of our compliance with this plan.

4. Except as provided in paragraph five below, the warnings will appear on the packs and cartons of each brand style of Checkers, Hi-Val, Gold Crest, and Ace cigarettes, exactly as the samples previously submitted;

Checkers™ --February 24, 2010

Hi-Val™ --February 24, 2010

(Hi-Val™ 65210 Pale Green Menthol 94 Kings Box Filter – March 30, 2010)

(Hi-Val™ 62410 Yellow Kings Box Filter – March 30, 2010)

(Hi-Val™ 62310 Yellow 100's Box Filter – March 30, 2010)

(Hi-Val™ 63310 Blue 100's Box Filter – March 30, 2010)

(Hi-Val™ 65310 Pale Green Menthol 94 100's Box Filter – March 30, 2010)

Gold Crest™ --February 24, 2010

Ace™ --February 24, 2010

As explained before, the names of these colors do not appear on the packaging itself and are given solely for your reference only.

5. KMM proposes to introduce packaging with a white background for the Gold Crest brand following approval of this plan. The warnings on the packs and cartons with the white background will appear exactly as shown on the samples submitted with the letter dated March 22, 2013. KMM proposes to sell the packs and cartons with the white background for the Gold Crest Brand while concurrently selling the remaining inventory of its previously approved packs and cartons for the Gold Crest Brand with the gold background that were submitted to the FTC on February 24, 2010. Once the packs and cartons submitted to the FTC on February 24, 2010 are sold out, KMM proposes to sell only the versions of the Gold Crest packaging included with the letter dated March 22, 2013.

6. KMM wishes to maintain the previously approved Point of Sales Advertising Materials for all brands listed above, - e.g. Counter Displays, Floor Displays, posters, banners, window signs, etc. – as allowed by the law in force, including the FSPTCA; samples of which have been submitted previously (list enclosed – See Annexure “B”) as follows:

Checkers™ --May 25, 2001

Hi-Val™ --May 25, 2001

Gold Crest™ --November 20, 2000

Ace™ --January 11, 2005

For advertising materials, we will continue to comply with the Advertising Plans as approved by you previously.

7. Further, we will continue to comply with existing and forthcoming advertising and labeling regulations from the FDA/FTC pursuant to the Family Smoking Prevention and Tobacco Control Act of 2009.

We thank you for your consideration and will be glad to provide any further information or clarification as necessary. Look forward to receiving your approval, at the earliest.

Sincerely,

VR Bhavani
Bhavani Parameswar
President

King Maker Marketing, Inc.
12 Route 17 North
Suite 304
Paramus, NJ 07652
Phone: (201) 843-0377 Fax: (201) 843-2092

Brand Family – ACE – 10 brand Styles

<u>Brand Style</u>	<u>Packing</u>
Ace 94210 Deep Green Menthol 10 Kings Box Filter	20's
Ace 95210 Pale Green Menthol 94 Kings Box Filter	20's
Ace 91410 Red Kings Box Filter	20's
Ace 92410 Yellow Kings Box Filter	20's
Ace 93410 Maroon Non Filter Kings Box	20's
Ace 91310 Red 100's Box Filter	20's
Ace 92310 Yellow 100's Box Filter	20's
Ace 93310 Blue 100's Box Filter	20's
Ace 94310 Deep Green Menthol 10 100's Box Filter	20's
Ace 95310 Pale Green Menthol 94 100's Box Filter	20's

Note: Colors are mentioned here for your reference only and do not appear on the product packaging.

Country of Origin - India

Trademark Holder:
King Maker Marketing, Inc.
12 Route 17 North, Suite 304
Paramus, NJ 07652
Tel: 201-843-0377
Contact Person: Bhavani Parameswar

Manufactured by:
ITC Limited
Meenakunte Village
Jallahobli, Bangalore (North) 562 157
Karnataka, India
Tel No. 011-91 80 2846 7713
Fax No. 011-91 80 2846 7707
Plant Manager: Mr. Nirmallya Ghosal

For and on Behalf of
King Maker Marketing Inc.

Bhavani Parameswar
President

King Maker Marketing, Inc.
12 Route 17 North
Suite 304
Paramus, NJ 07652
Phone: (201) 843-0377 Fax: (201) 843-2092

Brand Family – Checkers – 10 Brand Styles

<u>Brand Style</u>	<u>Packing</u>
Checkers 54210 Deep Green Menthol 10 Kings Box Filter	20's
Checkers 55210 Pale Green Menthol 94 Kings Box Filter	20's
Checkers 51410 Red Kings Box Filter	20's
Checkers 52410 Yellow Kings Box Filter	20's
Checkers 53410 Maroon Non Filter Kings Box	20's
Checkers 51310 Red 100's Box Filter	20's
Checkers 52310 Yellow 100's Box Filter	20's
Checkers 53310 Blue 100's Box Filter	20's
Checkers 54310 Deep Green Menthol 10 100's Box Filter	20's
Checkers 55310 Pale Green Menthol 94 100's Box Filter	20's

Note: Colors are mentioned here for your reference only and do not appear on the product packaging.

Country of Origin - India

Trademark Holder:
King Maker Marketing, Inc.
12 Route 17 North, Suite 304
Paramus, NJ 07652
Tel: 201-843-0377
Contact Person: Bhavani Parameswar

Manufactured by:
ITC Limited
Meenakunte Village
Jallahobli, Bangalore (North) 562 157
Karnataka, India
Tel No. 011-91 80 2846 7713
Fax No. 011-91 80 2846 7707
Plant Manager: Mr. Nirmallya Ghosal

For and on Behalf of
King Maker Marketing Inc.

Bhavani Parameswar
President

King Maker Marketing, Inc.
12 Route 17 North
Suite 304
Paramus, NJ 07652
Phone: (201) 843-0377 Fax: (201) 843-2092

Brand Family- Hi-Val – 10 Brand Styles

<u>Brand Style</u>	<u>Packing</u>
Hi Val 64210 Deep Green Menthol 10 Kings Box Filter	20's
Hi Val 65210 Pale Green Menthol 94 Kings Box Filter	20's
Hi Val 61410 Red Kings Box Filter	20's
Hi Val 62410 Yellow Kings Box Filter	20's
Hi Val 63410 Maroon Non Filter Kings Box	20's
Hi Val 61310 Red 100's Box Filter	20's
Hi Val 62310 Yellow 100's Box Filter	20's
Hi Val 63310 Blue 100's Box Filter	20's
Hi Val 64310 Deep Green Menthol 10 100's Box Filter	20's
Hi Val 65310 Pale Green Menthol 94 100's Box Filter	20's

Note: Colors are mentioned here for your reference only and do not appear on the product packaging.

Country of Origin - India

Trademark Holder:
ITC Ltd
37, J.L. Nehru Road
Kolkata, India – 700 071
Tel: 201-843-0377
Contact Person: Bhavani Parameswar

Manufactured by:
ITC Limited
Meenakunte Village
Jallahobli, Bangalore (North) 562 157
Karnataka, India
Tel No. 011-91 80 2846 7713
Fax No. 011-91 80 2846 7707
Plant Manager: Mr. Nirmallya Ghosal

For and on Behalf of
King Maker Marketing Inc.

Bhavani Parameswar
President

King Maker Marketing, Inc.
12 Route 17 North
Suite 304
Paramus, NJ 07652
Phone: (201) 843-0377 Fax: (201) 843-2092

Brand Family – Gold Crest – 10 Brand Styles in both gold and white background packs and cartons

<u>Brand Style</u>	<u>Packing</u>
Gold Crest 44210 Deep Green Menthol 10 Kings Box Filter	20's
Gold Crest 45210 Pale Green Menthol 94 Kings Box Filter	20's
Gold Crest 41410 Red Kings Box Filter	20's
Gold Crest 42410 Yellow Kings Box Filter	20's
Gold Crest 43410 Maroon Non Filter Kings Box	20's
Gold Crest 41310 Red 100's Box Filter	20's
Gold Crest 42310 Yellow 100's Box Filter	20's
Gold Crest 43310 Blue 100's Box Filter	20's
Gold Crest 44310 Deep Green Menthol 10 100's Box Filter	20's
Gold Crest 45310 Pale Green Menthol 94 100's Box Filter	20's

Note: Colors are mentioned here for your reference only and do not appear on the product packaging.

Country of Origin - India

Trademark Holder:
King Maker Marketing, Inc.
12 Route 17 North, Suite 304
Paramus, NJ 07652
Tel: 201-843-0377
Contact Person: Bhavani Parameswar

Manufactured by:
ITC Limited
Meenakunte Village
Jallahobli, Bangalore (North) 562 157
Karnataka, India
Tel No. 011-91 80 2846 7713
Fax No. 011-91 80 2846 7707
Plant Manager: Mr. Nirmallya Ghosal

For and on Behalf of
King Maker Marketing Inc.

Bhavani Parameswar
President

Schedule of Surgeon General’s Warnings for Advertising Materials

Brand Group – Checkers

- Qtr I – January to March - SURGEON GENERAL’S WARNING:
Smoking Causes Lung Cancer, Heart
Disease, Emphysema, And May Complicate
Pregnancy.
- Qtr II – April to June - SURGEON GENERAL’S WARNING:
Cigarette Smoke Contains Carbon
Monoxide
- Qtr III – July to September - SURGEON GENERAL’S WARNING:
Smoking By Pregnant Women May Result
in Fetal Injury, Premature Birth, And Low
Birth Weight.
- Qtr IV – October to December - SURGEON GENERAL’S WARNING:
Quitting Smoking Now Greatly Reduces
Serious Risks to Your Health.

Brand Group – Hi-Val

- Qtr I – January to March - SURGEON GENERAL’S WARNING:
Smoking By Pregnant Women May Result
in Fetal Injury, Premature Birth, And Low
Birth Weight.
- Qtr II – April to June - SURGEON GENERAL’S WARNING:
Smoking Causes Lung Cancer, Heart
Disease, Emphysema, And May Complicate
Pregnancy.
- Qtr III – July to September - SURGEON GENERAL’S WARNING:
Quitting Smoking Now Greatly Reduces
Serious Risks to Your Health.

Qtr IV – October to December - SURGEON GENERAL'S WARNING:
Cigarette Smoke Contains Carbon Monoxide.

Brand Group – Gold Crest

Qtr I – January to March - SURGEON GENERAL'S WARNING:
Quitting Smoking Now Greatly Reduces
Serious Risks to Your Health.

Qtr II – April to June - SURGEON GENERAL'S WARNING:
Smoking By Pregnant Women May Result
in Fetal Injury, Premature Birth, And Low
Birth Weight.

Qtr III – July to September - SURGEON GENERAL'S WARNING:
Cigarette Smoke Contains Carbon
Monoxide.

Qtr IV – October to December - SURGEON GENERAL'S WARNING:
Smoking Causes Lung Cancer, Heart
Disease, Emphysema, And May Complicate
Pregnancy.

Brand Group – Ace

Qtr I – January to March - SURGEON GENERAL'S WARNING:
Smoking Causes Lung Cancer, Heart
Disease, Emphysema, And May Complicate
Pregnancy.

Qtr II – April to June - SURGEON GENERAL'S WARNING:
Cigarette Smoke Contains Carbon
Monoxide.

Qtr III – July to September - SURGEON GENERAL'S WARNING:
Smoking By Pregnant Women May Result
in Fetal Injury, Premature Birth, And Low
Birth Weight.

Qtr IV – October to December - SURGEON GENERAL'S WARNING:
Quitting Smoking Now Greatly Reduces
Serious Risks to Your Health.

Selected packaging samples from those
submitted with the plan.

SURGEON GENERAL'S WARNING:
Quitting Smoking Now Greatly
Reduces Serious Risks to Your Health.

GOLD CREST

KINGS BOX

QUALITY AMERICAN BLEND
20 CLASS A CIGARETTES

GOLD CREST
KINGS BOX
MADE IN INDIA
DISTRIBUTED BY
KING MANER MARKETING INC.
PARADISE, NJ 07652

FSC



GOLD CREST

KINGS BOX

QUALITY AMERICAN BLEND
20 CLASS A CIGARETTES

KINGS BOX

GOLD CREST

KINGS BOX

GOLD CREST

**GOLD
CREST**

20
CLASS A
CIGARETTES





GOLD CREST



100's BOX

200 CLASS A CIGARETTES

FSC



7 67321 43316 9

GOLD CREST



100's BOX

100's BOX

SURGEON GENERAL'S WARNING:
Smoking Causes Lung Cancer, Heart Disease,
Emphysema, And May Complicate Pregnancy.

200 CLASS A CIGARETTES

GOLD CREST



United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

Division of
Advertising Practices

April 3, 2013

Ms. Bhavani Parameswar
King Maker Marketing, Inc.
12 Route 17 North
Suite 304
Paramus, NJ 07652

Dear Ms. Parameswar:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by King Maker Marketing, Inc. ("King Maker") on April 3, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Ace, Checkers, Gold Crest, and Hi-Val brands of cigarettes.

King Maker's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letters on the following dates appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness:¹

<u>Brand</u>	<u>Date(s)</u>
Ace	February 24, 2010
Checkers	February 24, 2010
Gold Crest	February 24, 2010 (packaging with gold background) March 22, 2013 (packaging with white background)

¹ King Maker stated in its April 3, 2013 letter that the four health warnings will appear exactly as shown on the sample packs and cartons submitted on these dates.

<u>Brand</u>	<u>Date(s)</u>
Hi-Val	February 24, 2010 ² March 30, 2010

Accordingly, King Maker's plan for simultaneous display of the four health warnings on packaging for the following varieties is hereby approved:³

- Ten varieties of the Ace brand: Kings box (red), 100's box (red), Kings box (yellow), 100's box (yellow), 100's box (blue), Menthol 10 Kings box (deep green), Menthol 10 100's box (deep green), Menthol 94 Kings box (pale green), Menthol 94 100's box (pale green), and Non-Filter Kings box (maroon);
- Ten varieties of the Checkers brand: Kings box (red), 100's box (red), Kings box (yellow), 100's box (yellow), 100's box (blue), Menthol 10 Kings box (deep green), Menthol 10 100's box (deep green), Menthol 94 Kings box (pale green), Menthol 94 100's box (pale green), and Non-Filter Kings box (maroon);
- Ten varieties of the Gold Crest brand (in both gold background and white background):⁴ Kings box (with red stripe), 100's box (with red stripe), Kings box (with yellow stripe), 100's box (with yellow stripe), 100's box (with blue stripe), Menthol 10 Kings box (with deep green stripe), Menthol 10 100's box (with deep green stripe), Menthol 94 Kings box (with pale green stripe), Menthol 94 100's box (with pale green stripe), and Non-Filter Kings box (with maroon stripe); and
- Ten varieties of the Hi-Val brand: Kings box (red), 100's box (red), Kings box (yellow), 100's box (yellow), 100's box (blue), Menthol 10 Kings box (deep green), Menthol 10 100's box (deep green), Menthol 94 Kings box (pale green), Menthol 94 100's box (pale green), and Non-Filter Kings box (maroon).

² Although the warnings on the sample packs for the Kings (yellow), 100's (yellow), 100's (blue), Menthol 94 Kings (pale green), and Menthol 94 100's (pale green) box varieties of the Hi-Val brand submitted on February 24, 2010 were not sufficiently conspicuous, corrected samples were submitted on March 30, 2010.

³ As set forth in its April 3, 2013 letter, King Maker is using colors to identify its cigarette varieties. We note that the color names are not printed on the packaging; however, the color referenced in a variety's name does conform to the color used in its packaging.

⁴ As described in its April 3, 2013 letter, King Maker intends to run out its existing inventory of packaging for the Gold Crest brand (packaging with a colored stripe on a gold background) and replace it with packaging containing a colored stripe on a white background.

Ms. Bhavani Parameswar
April 3, 2013
Page 3

This approval pertains only to packaging that meets the requirements of the Cigarette Act in force as of the date of this letter. Furthermore, the four health warnings must appear exactly as shown on the packs and cartons that the Commission approved.

Approval of this plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.⁵ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

Please note that this letter only approves King Maker's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on King Maker's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging or in advertising for King Maker's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of King Maker's packaging and advertising under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

Please note that Section 802 of the Tariff Suspension and Trade Act of 2000 prohibits the importation of cigarettes unless at the time of entry the importer presents a sworn statement signed by the original cigarette manufacturer stating that the manufacturer has submitted and will continue to submit the list of ingredients to FDA.

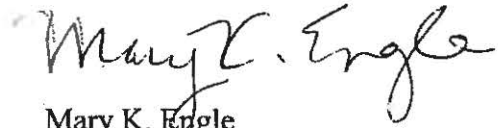
This approval is effective on the date of this letter and runs through April 2, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

⁵ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Ms. Bhavani Parameswar
April 3, 2013
Page 4

If you have any questions regarding this approval, please contact William Ducklow at
(202) 326-2407.

Very truly yours,

A handwritten signature in black ink that reads "Mary K. Engle". The signature is written in a cursive style with a large, looping "E" at the end.

Mary K. Engle
Associate Director

NANCYELLEN KEANE
804.697.1272 telephone
804.698.5140 facsimile
nancyellen.keane@troutmansanders.com

TROUTMAN SANDERS

TROUTMAN SANDERS LLP
Attorneys at Law
Troutman Sanders Building
1001 Haxall Point
P.O. Box 1122 (23218-1122)
Richmond, Virginia 23219
804.697.1200 telephone
troutmansanders.com

April 11, 2013

VIA FEDEX and E-MAIL: sschools@ftc.gov

Ms. Sallie Schools
Division of Advertising Practices
Federal Trade Commission
601 New Jersey Avenue, N.W.
Room NJ3212
Washington, DC 20001

**Cigarette Health Warning Plan for Firebird Manufacturing, LLC
PALMETTO, MJ and SEMINOLE brands**

Dear Ms. Schools:

On behalf of Firebird Manufacturing, LLC ("Firebird") I hereby submit a Surgeon General's Equalization Plan for Firebird as required under the *Federal Cigarette Labeling and Advertising Act of 1984* (15 U.S.C. § 1331 (1998), et seq.), as amended ("FCLAA"), for ten (10) styles of Palmetto brand, four (4) styles of MJ brand, and twelve (12) styles of Seminole brand.

Firebird is manufacturer of the Palmetto, MJ and Seminole brands. Kathryn C. Farley is General Manager. The location of the factory is at 1057 Bill Tuck Highway, South Boston, VA 24592. Firebird has not to date imported any cigarettes. Firebird does export cigarettes.

Firebird's 2012 fiscal year sales were [REDACTED] sticks including all domestic and export sales. Its sales in 2013 are anticipated to be [REDACTED] sticks including all domestic and export sales, which should qualify the company for the Section 1333(c)(2) exemption. Firebird's Plan for display of the warnings on the sample packs and cartons for Palmetto, MJ and SEMINOLE was submitted on April 11, 2012 and approved April 12, 2012.

1. Palmetto cigarettes are sold in ten soft pack brand styles. Firebird requests that the following ten (10) styles be included in the Plan:

Palmetto Red Kings, Palmetto Gold Kings, Palmetto Blue Kings, Palmetto Menthol Green Kings, Palmetto Menthol Gold Kings, Palmetto Red 100's, Palmetto Gold 100's, Palmetto Blue 100's, Palmetto Menthol Green 100's, Palmetto Menthol Gold 100's.

The warnings will appear exactly as shown on the sample packs and cartons of Palmetto packaging submitted with my letter of June 18, 2010.

**TROUTMAN
SANDERS**

Ms. Sallie Schools
April 11, 2013
Page 2

2. MJ brand cigarettes will be sold in two (2) soft pack and two (2) hard box brand styles. Firebird requests that the following four (4) styles be included in the Plan:

MJ Menthol Green 100's (Soft), MJ Menthol Gold 100's (Soft), MJ Menthol Green Kings Box, and MJ Menthol Gold Kings Box.

3. Seminole brand cigarettes will be sold in nine (9) soft pack and three (3) hard box styles. Firebird requests that the following twelve (12) styles be included in the Plan.

Seminole Red 100's (Soft), Seminole Blue 100's (Soft), Seminole Menthol Green 100's (Soft), Seminole Menthol Gold 100's (Soft), Seminole Sky 100's (Soft), Seminole Red Kings (Soft), Seminole Blue Kings (Soft), Seminole Menthol Green Kings (Soft), Seminole Non-Filter Kings (Soft), Seminole Red Kings Box, Seminole Blue Kings Box, Seminole Menthol Green Kings Box

The warnings will appear exactly as shown on the sample packs and cartons for the MJ and Seminole brands submitted with my February 4, 2011 letter.

Firebird agrees to equalize the display of the four health warnings on packs and cartons for each brand style of the Palmetto, MJ and Seminole brands covered by this Plan for the one year period beginning on the date of approval of this Plan. Beginning on the date of approval of this Plan, Firebird will ensure that the printer will print all 4 warnings in equal numbers on each printed sheet of packaging for all cartons and packs, so when sheets are cut, the display of warnings will be approximately equalized on packs and cartons for each brand style. Based on the above, Firebird requests approval to use the rotation option provided in Section 1333(c)(2) of the FCLAA. We will keep records demonstrating compliance with this Plan.

Firebird does not advertise at this time. Should Firebird desire to advertise its products, it will submit an advertising Plan to FTC in advance.

We submit that the foregoing complies with the requirements set forth in the FCLAA, and request expedited approval of this request. Should this request conform to your requirements, we request that the letter evidencing approval be faxed to me at (804) 698-5140. Should you require any additional information with respect to the foregoing please contact me at (804) 697-1272 or on my cell phone (804) 350-2640.

Very truly yours,


Nancyellen Keane

Enclosures
cc: Kathy C. Farley



Division of
Advertising Practices

United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

April 12, 2013

Nancyellen Keane, Esq.
Troutman Sanders LLP
1001 Haxall Point
P.O. Box 1122
Richmond, VA 23219

Dear Ms. Keane:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of Firebird Manufacturing, LLC ("Firebird") on April 11, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Palmetto, MJ, and Seminole brands of cigarettes.

Firebird's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letters on the following dates continue to appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness:¹

<u>Brand</u>	<u>Dates</u>
Palmetto	June 18, 2010
MJ	February 4, 2011
Seminole	February 4, 2011

¹ Firebird stated in its April 11, 2013 letter that the four health warnings will continue to appear exactly as shown on the packs and cartons submitted on these dates.

Nancyellen Keane, Esq.
April 12, 2013
Page 2

Accordingly, Firebird's plan for simultaneous display of the four health warnings on packaging for the following varieties is hereby approved:

- Ten soft pack varieties of the Palmetto brand: Red (Kings and 100's), Gold (Kings and 100's), Blue (Kings and 100's), Menthol Green (Kings and 100's), and Menthol Gold (Kings and 100's);
- Four varieties of the MJ brand: Menthol Green Kings Box, Menthol Green 100's soft pack, Menthol Gold Kings Box, and Menthol Gold 100's soft pack; and
- Twelve varieties of the Seminole brand: Red Kings Box, Red soft pack (Kings and 100's), Blue Kings Box, Blue soft pack (Kings and 100's), Sky 100's soft pack, Menthol Green Kings Box, Menthol Green soft pack (Kings and 100's), Menthol Gold 100's soft pack, and Non-Filter Kings soft pack.

Approval of this plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

If Firebird decides to advertise in the future, it must submit a plan detailing how it will comply with the requirements of the Cigarette Act with respect to display of the health warning statements in advertisements.

Please note that this letter only approves Firebird's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on Firebird's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging for Firebird's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of Firebird's packaging under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Nancyellen Keane, Esq.
April 12, 2013
Page 3

This approval is effective on the date of this letter and runs through April 11, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

If you have any questions regarding this approval, please contact Caitlyn Brady at (202) 326-2848.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Mary K. Engle".

Mary K. Engle
Associate Director



March 13, 2013

Mary K. Engle

Associate Director

Division of Advertising Practices

Federal Trade Commission

601 New Jersey Avenue NW

Room NJ3212

Washington DC 20001

Re: Cigarette Health Warning Equalization Plan

Submitted by Sandia Tobacco Manufacturers, Inc. ("Sandia") for Sandia and Royal cigarettes.

Ladies and Gentlemen:

We are submitting Sandia Tobacco Manufacturers, Inc.'s Surgeon General's Equalization Plan as required under the Federal Cigarette Labeling and Advertising Act of 1984 (15 USC – 1331 (1998), et seq.), as amended. Sandia is the manufacturer of the Sandia and Royal Brands of cigarettes. We are submitting the Equalization Plan for approval. Our factory is located at 403 Camino Oriente, Moriarty, NM 87035. The President of Sandia Tobacco Manufacturers, Inc. is Donald Packingham.



Sandia Tobacco Manufacturers, Inc. made no changes to any packaging or brand styles in 2012. All packaging will remain exactly as the samples submitted on March 31, 2011 and January 5, 2012 for Sandia and on March 31, 2011, May 2, 2011, May 19, 2011, and January 5, 2012 for Royal.

The cigarettes covered by this plan are the following brand styles of U.S. manufactured Sandia and Royal brand cigarettes, which include health warnings complying with the Surgeon General warning language, set forth in the statute:

- 1) Sandia Full Flavor King Soft
- 2) Sandia Full Flavor 100 Soft
- 3) Sandia Blue King Soft
- 4) Sandia Blue 100 Soft
- 5) Sandia Light Blue pack King Soft
- 6) Sandia Light Blue pack 100 Soft
- 7) Sandia Full Flavor Menthol King Soft
- 8) Sandia Full Flavor Menthol 100 Soft
- 9) Sandia Menthol King Soft
- 10) Sandia Menthol 100 Soft
- 11) Sandia Full Flavor King Box
- 12) Sandia Full Flavor 100s Box
- 13) Sandia Blue King Box
- 14) Sandia Blue 100s Box
- 15) Sandia Light Blue pack 100s Box
- 16) Sandia Full Flavor Menthol King Box
- 17) Sandia Full Flavor Menthol 100s Box

- 
- 18) Sandia Menthol 100s Box
 - 19) Royal Full Flavor Kings Soft
 - 20) Royal Gold Kings Soft
 - 21) Royal Silver Kings Soft
 - 22) Royal Full Flavor 100s Soft
 - 23) Royal Gold 100s Soft
 - 24) Royal Silver 100s Soft
 - 25) Royal Full Flavor Menthol 100s Soft
 - 26) Royal Menthol 100s Soft
 - 27) Royal Full Flavor King Box
 - 28) Royal Full Flavor 100s Box
 - 29) Royal Gold King Box
 - 30) Royal Gold 100s Box
 - 31) Royal Silver 100s Box
 - 32) Royal Full Flavor Menthol King Box
 - 33) Royal Full Flavor Menthol 100s Box
 - 34) Royal Menthol 100s Box

The four health warnings have been equalized to date on the brand styles listed above.

The company manufactured [REDACTED] sticks of the Sandia brand and [REDACTED] sticks of the Royal brand during 2012. These sales are less than one fourth, of one percent of all Cigarettes sold in the United States of America during that period. The Company anticipates manufacturing [REDACTED] sticks of Sandia brand and [REDACTED] sticks of Royal brand in 2013. More than one-half of the cigarettes manufactured by the company will be packaged into brand

styles that meet this requirement of the Cigarette Act with respect to warning equalization, (i.e., less than one quarter of one percent).

The Company under contract for Natural Fresh Choice Company also manufactures the American Harvest and Revenge brand cigarettes. Natural Fresh Choice has its own warning statement plan in place for these brands.

The required warnings will be printed directly on the packs and cartons in a conspicuous location as required under the Cigarette Labeling and Advertising Act ("CLAA").

The four (4) cigarette health warnings will appear on the packs and cartons of each brand style of the Sandia and Royal brands of cigarettes an equal number of times over the one (1) year period starting on the date this Plan is approved. During printing, all four (4) warnings will be printed simultaneously in equal numbers for each brand style at the time of pack and carton print runs. We will maintain records demonstrating compliance with this plan.

For advertising the Sandia brand, Sandia Tobacco Manufacturers, Inc. will remain in compliance with its January 29, 2004 advertising plan that was approved on February 3, 2004, and April 15, 2009 internet advertising plan which was approved on April 21, 2009. We still do not advertise the Royal brand and do not intend to do so.

We submit that the foregoing complies with the requirements set forth in the Federal Cigarette Labeling and Advertising Act, as amended, and request expedited approval of this request. Should this request conform to your requirements, we further request that the letter evidencing approval be faxed to the undersigned at 505-832-9583.

Should you require any additional information with respect to the foregoing, please contact the undersigned.

Very truly yours,



Siri Khalsa

Director of Compliance



United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

Division of
Advertising Practices

April 17, 2013

Ms. Siri Khalsa
Director of Compliance
Sandia Tobacco Manufacturers, Inc.
403 Camino Oriente
Moriarty, NM 87035

Dear Ms. Khalsa:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Sandia Tobacco Manufacturers, Inc. (“Sandia”) dated March 13, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for Sandia and Royal brands of cigarettes.

Sandia’s sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letters on the following dates continue to appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness:¹

<u>Brand</u>	<u>Dates</u>
Sandia	March 31, 2011 January 5, 2012
Royal	March 31, 2011 May 2, 2011 May 19, 2011 January 5, 2012

¹ Sandia stated in its March 13, 2013 letter that the four health warnings will appear exactly as shown on the sample packs and cartons submitted on these dates.

Accordingly, Sandia's plan for simultaneous display of the four health warnings on packaging for the following varieties is hereby approved:

- Eighteen varieties of the Sandia brand: Full Flavor Kings (Soft and Box), Full Flavor 100's (Soft and Box), Blue Kings (Soft and Box), Blue 100's (Soft and Box), Kings Soft (Light Blue packaging), 100's Soft and Box (Light Blue packaging),² Full Flavor Menthol Kings (Soft and Box), Full Flavor Menthol 100's (Soft and Box), Menthol Kings Soft, and Menthol 100's (Soft and Box); and
- Sixteen varieties of the Royal brand: Full Flavor Kings (Soft and Box), Full Flavor 100's (Soft and Box), Full Flavor Menthol 100's (Soft and Box), Menthol 100's (Soft and Box), Gold Kings (Soft and Box), Gold 100's (Soft and Box), Silver Kings Soft, Silver 100's (Soft and Box), and Full Flavor Menthol Kings Box.

Approval of this plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.³ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

If Sandia decides to advertise the Royal brand in the future, it must submit a plan detailing how it will comply with the requirements of the Cigarette Act with respect to display of the health warning statements in advertisements for that brand.

Please note that this letter only approves Sandia's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on Sandia's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging or in advertising for Sandia's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of Sandia's packaging and advertising under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example,

² Sandia is using colors to identify four varieties of the Sandia brand ("Sandia Blue Kings Soft," "Sandia Blue Kings Box," "Sandia Blue 100's Soft," and Sandia Blue 100's Box"), and for these four varieties, the color names are printed on the packaging. We note that three other varieties ("Sandia Kings Soft," "Sandia 100's Soft," and "Sandia 100's Box") are in Light Blue packaging, but the color name does not appear on the packaging.

³ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Ms. Siri Khalsa
April 17, 2013
Page 3

since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

This approval is effective on the date of this letter and runs through April 16, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

If you have any questions regarding this approval, please contact Arien Parham at (202) 326-2696.

Very truly yours,

A handwritten signature in black ink that reads "Mary K. Engle". The signature is written in a cursive style with a small checkmark at the end.

Mary K. Engle
Associate Director



King Mountain Tobacco Company Inc.

P. O. Box 422

White Swan, Washington 98952

Phone: (509) 874-9935 Fax: (509) 874-3690

April 16th, 2013

Ms. Mary K. Engle
Associate Director
Bureau of Consumer Protection
Division of Advertising Practices
Federal Trade Commission
Sixth and Pennsylvania Avenue, N.W.
Washington, D.C. 20580

***RE: King Mountain Tobacco Company, Inc. – King Mountain Cigarette Labeling
Rotation Renewal Pursuant to 15 U.S.C. §1333(c)(2)***

Dear Ms. Engle,

King Mountain Tobacco Company, Inc., is a manufacturer of tobacco products located at 2000 Fort Simcoe Rd, White Swan, Washington 98952. Delbert Lauren Wheeler, Sr. is the President of King Mountain Tobacco Company, Inc.

This is an application pursuant to 15 U.S.C. §1333(c)(2) for annual approval of the plan of King Mountain Tobacco Company Inc., for the display of the four health warnings on packaging for its King Mountain cigarette brand. Your Office last approved King Mountain's plan for the display of the health warnings on the packaging of King Mountain cigarettes on April 27th, 2012 and there have been no changes in packaging since that time. The statutory warnings will continue to appear exactly as shown on the samples provided to you on December 3rd, 2010.

King Mountain Tobacco Company, Inc., ("KMT") confirms and warrants that it will conduct its operations so that the four warnings specified in 15 U.S.C. §1333(a)(1) will appear an equal number of times on the packs and cartons of each brand style of King Mountain cigarettes it manufactures during the twelve month period following approval of this application. In order to ensure equal distribution of the four warnings specified in 15 U.S.C. § 1333(a)(1), King Mountain Tobacco Company Inc. will require that one fourth of each order of package and carton material be printed with each of the four warnings. KMT will keep records demonstrating compliance with that plan. Sales of King Mountain did not exceed one-fourth of one percent of cigarettes sold in the United States during calendar year 2012. KMT's fiscal year is the calendar year.

KMT manufactures King Mountain cigarettes under tobacco manufacturing license number TP-WA-15000. King Mountain is the only brand of cigarettes KMT manufactures.

As you know, cigarette labeling in the United States is governed in part by the Federal Cigarette Labeling and Advertising Act, as amended, 36 U.S.C. §§1331-41. The Commission may grant the twelve month simultaneous display label rotation cycle that KMT requests if:

(i) the number of cigarettes of such brand style sold in the fiscal year of the manufacturer or importer preceding the submission of the application is less than one-fourth of 1 percent of all the cigarettes sold in the United States in such year, and

(ii) more than one-half of the cigarettes manufactured or imported by such manufacturer or importer for sale in the United States are packaged into brand styles which met the requirements of clause (i).

15 U.S.C. § 1333(c)(2)(A). The term "brand style" is defined in the statute to mean:

a variety of cigarettes distinguished by the tobacco used, tar and nicotine content, flavoring used, size of the cigarette, filtration on the cigarette, or packaging.

15 U.S.C. § 1332(8)

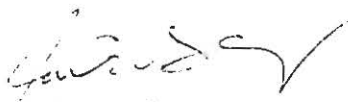
KMT plans to manufacture the following styles of King Mountain:

Red Kings (hard pack)
Red 100's (hard pack)
Gold Kings (hard pack)
Gold 100's (hard pack)
Blue Kings (hard pack)
Blue 100's (hard pack)
Menthol Kings (hard pack)
Menthol 100's (hard pack)
Menthol Gold Kings (hard pack)
Menthol Gold 100's (hard pack)

During 2012 KMT sold [REDACTED] sticks of the King Mountain brand. King Mountain Red 100's was the highest selling style with [REDACTED] sticks. This amount is clearly "less than one-fourth of 1 percent of all the cigarettes sold in the United States in 2012, as required by 15 U.S.C. § 1333(c)(2)(A)(i). Estimated 2013 sales are [REDACTED] sticks, with King Mountain Full Flavors selling approximately [REDACTED] sticks. KMT received approval for our advertising plan on June 25th, 2009 and there have been no changes in our advertising plan since that time and KMT will maintain compliance with that plan.

If you need additional information please contact JoDe Goudy at 509-874-9935.

Sincerely,



JoDe Goudy
Chief Operating Officer



Division of
Advertising Practices

United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

April 22, 2013

Mr. JoDe Goudy
Chief Operating Officer
King Mountain Tobacco Company, Inc.
P.O. Box 422
White Swan, WA 98952

Dear Mr. Goudy:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331 *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by King Mountain Tobacco Company, Inc. ("KMTC") on April 16, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for ten hard pack varieties of the King Mountain brand of cigarettes.

KMTC's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letter dated December 3, 2010 continue to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹

Accordingly, KMTC's plan for simultaneous display of the four health warnings on packaging is hereby approved for the following ten hard pack varieties of the King Mountain brand: Red (Kings and 100's), Gold (Kings and 100's), Blue (Kings and 100's), Menthol (Kings and 100's), and Menthol Gold (Kings and 100's). Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the

¹ KMTC stated in its April 16, 2013 letter that the four health warnings will appear exactly as shown on the sample packs and cartons submitted on December 3, 2010.

plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

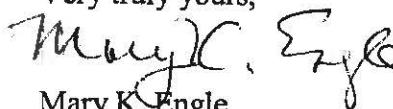
Please note that this letter only approves KMTC's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on KMTC's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging or in advertising for KMTC's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of KMTC's packaging and advertising under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

This approval is effective on the date of this letter and runs through April 21, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

If you have any questions regarding this approval, please contact Bonnie McGregor at (202) 326-2356.

Very truly yours,



Mary K. Engle
Associate Director

² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

**Six Nations Manufacturing
11359 Southwestern Blvd.
PO Box 377
Irving, NY 14081
Tele: 716-783-2285
Fax: 716-934-4087**

May 3, 2013

Ms. Mary K. Engle
Associate Director, Division of Advertising Practices
Federal Trade Commission
600 Pennsylvania Avenue, NW
Washington, DC 20580

Re: Cigarette Health Warning Equalization Plan

Dear Ms. Engle:

This letter is being submitted for the renewal of the Surgeon General Warning Rotation Plans that were approved by your office on February 9, 2012 for the packaging for the Senate and Gator brands & on June 21, 2012 for the packaging for the Buffalo brand. These brands (Senate, Gator and Buffalo) are listed and submitted in Schedule "A". We will adhere to the advertising plan of Senate, Gator and Buffalo cigarettes that was approved by your office on December 17, 2012. The "Senate", "Gator" and "Buffalo" cigarette brands will continue to be manufactured by J. Conrad Seneca, d.b.a. Six Nations Manufacturing. The other brands that Six Nations Manufacturing produces at this time are "Native Pride" and "Bronco". Six Nations Manufacturing letter dated December 11, 2012 for health warning statement plans for "Native Pride" and "Bronco" was approved on December 17, 2012.


These cigarettes will be packaged in 200 count cartons ("Outer Cartons"). Each Outer Carton will contain 10 packs of 20 cigarettes each ("Pack"). The warnings will appear on the packs and cartons for the Senate, Gator brands exactly as shown on the samples submitted with the letter dated February 8, 2011. The warnings will appear on the packs and cartons for the Buffalo brands exactly as shown on the samples submitted with the letters dated April 28, 2009, May 13, 2009 and May 7, 2010. Under Section 1333(c)(2) J. Conrad Seneca, d.b.a. Six Nations Manufacturing will display the four surgeon general health warnings an equal number of times on the packs and cartons for each brand style of the Senate, Gator and Buffalo brands for the one year period beginning on the date of approval of this plan. Thru the date of this application, the Surgeon General Warning Label on the packages and cartons of the Gator, Senate and Buffalo brand styles have been equalized in accordance with our approved plans. Six Nations Manufacturing assures the printing of an equal number of the four warning labels

produced throughout the year by working with its packaging vendors to design pre-printing layouts by purchase order in equal amounts of the four warning labels for the packs and cartons of each brand style per production run. We will keep records demonstrating compliance with this plan. The total sales for our fiscal year 2013 are estimated to be [REDACTED] cigarettes. J. Conrad Seneca, d.b.a. Six Nations Manufacturing has attached "Schedule B" showing actual production volume for our fiscal year 2012.

J. Conrad Seneca, d.b.a. Six Nations Manufacturing advertising plan for the Senate, Gator and Buffalo brands was previously approved on December 17, 2012. We will remain in compliance with this advertising plan.

J. Conrad Seneca, d.b.a. Six Nations Manufacturing is aware of the requirements set forth by the Federal Cigarette Labeling and Advertising Act and the company's efforts are always to be fully compliant with that act. J. Conrad Seneca, d.b.a. Six Nations Manufacturing will maintain records of compliance with the approved plan. If there are any questions or concerns regarding these plans, please contact me.

Sincerely,



J. Conrad Seneca, Owner

Enclosures

SCHEDULE B: Actual annual (1/1/2012 -12/31/2012) production volume by Six Nations Manufacturing for Senate, Gator, Buffalo, Bronco & Native Pride Cigarettes by style in cases, cartons, packs and sticks:

Style	Cases	Cartons	Packs	Cigarettes
Native Pride Robust Full Bodied Flavor King Size Box				
Native Pride Relaxed Smooth Flavor King Size Box				
Native Pride Full Bodied Menthol King Size Box				
Native Pride Robust Full Bodied Flavor 100's Size Box				
Native Pride Relaxed Smooth Flavor 100's Size Box				
Native Pride Full Bodied Menthol 100's Size Box				
Native Pride Smooth Menthol Flavor 100's Size Box				
Native Pride Ultra Smooth Flavor 100's Size Box				
Senate Full Flavor King's Size Box				
Senate Smooth King's Size Box				
Senate Menthol King's Size Box				
Senate Menthol Smooth King's Size Box				
Senate Ultra Smooth King's Size Box				
Senate Non-Filter King's Size Box				
Senate Full Flavor 100's Size Box				
Senate Smooth 100's Size Box				
Senate Menthol 100's Size Box				
Senate Menthol Smooth 100's Size Box				
Senate Ultra Smooth 100's Size Box				
Gator Full Flavor King's Size Box				
Gator Smooth King's Size Box				
Gator Menthol King's Size Box				
Gator Menthol Smooth King's Size Box				
Gator Ultra Smooth King's Size Box				
Gator Non-Filter King's Size Box				
Gator Full Flavor 100's Size Box				
Gator Smooth 100's Size Box				
Gator Menthol 100's Size Box				
Gator Menthol Smooth 100's Size Box				
Gator Ultra Smooth 100's Size Box				
Buffalo Full Flavor King's Size Box				
Buffalo Smooth King's Size Box				
Buffalo Menthol King's Size Box				
Buffalo Menthol Smooth King's Size Box				
Buffalo Ultra Smooth King's Size Box				
Buffalo Non-Filter King's Size Box				
Buffalo Full Flavor 100's Size Box				
Buffalo Smooth 100's Size Box				
Buffalo Menthol 100's Size Box				
Buffalo Menthol Smooth 100's Size Box				
Buffalo Ultra Smooth 100's Size Box				
Buffalo Full Flavor 100's Size Soft				
Buffalo Smooth 100's Size Soft				
Buffalo Menthol 100's Size Soft				
Buffalo Menthol Smooth 100's Size Soft				
Buffalo Ultra Smooth 100's Size Soft				

SCHEDULE B: Actual annual (1/1/2012 -12/31/2012) production volume by Six Nations Manufacturing for Senate, Gator, Buffalo, Bronco & Native Pride Cigarettes by style in cases, cartons, packs and sticks (continued):

Style	Cases	Cartons	Packs	Cigarettes
Bronco Red King				
Bronco Gold King				
Bronco Menthol King				
Bronco Menthol Gold King				
Bronco Siver King				
Bronco NF King				
Bronco Red 100's				
Bronco Gold 100's				
Bronco Menthol 100's				
Bronco Menthol Gold 100's				
Bronco Siver 100's				
Totals				



Division of
Advertising Practices

United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

May 16, 2013

Mr. J. Conrad Seneca
Six Nations Manufacturing
P.O. Box 377
Irving, NY 14081

Dear Mr. Seneca:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of J. Conrad Seneca d/b/a Six Nations Manufacturing ("Six Nations") on May 3, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Senate, Gator, and Buffalo brands of cigarettes.

Six Nations' sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted on the following dates continue to appear to meet the requirements of the Cigarette Act in force as of the date of this letter:¹

<u>Brand</u>	<u>Date(s)</u>
Senate	February 8, 2011
Gator	February 8, 2011
Buffalo	April 28, 2009 May 13, 2009 May 7, 2010

¹ Six Nations stated in its May 3, 2013 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on these dates.

Mr. J. Conrad Seneca
May 16, 2013
Page 2

Accordingly, Six Nations' plan for simultaneous display of the four health warnings on packaging is hereby approved for the following varieties:

- Eleven box varieties of the Senate brand: Full Flavor (Kings and 100's), Smooth (Kings and 100's), Ultra Smooth (Kings and 100's), Menthol (Kings and 100's), Menthol Smooth (Kings and 100's), and Non-Filter Kings; and
- Eleven box varieties of the Gator brand: Full Flavor (Kings and 100's), Smooth (Kings and 100's), Ultra Smooth (Kings and 100's), Menthol (Kings and 100's), Menthol Smooth (Kings and 100's), and Non-Filter Kings; and
- Sixteen varieties of the Buffalo brand: Full Flavor Kings box, Full Flavor 100's (soft pack and box), Menthol Kings box, Menthol 100's (soft pack and box), Non Filter Kings box, Smooth Kings box, Smooth 100's (soft pack and box), Ultra Smooth Kings box, Ultra Smooth 100's (soft pack and box), Menthol Smooth Kings box, and Menthol Smooth 100's (soft pack and box).

Approval of Six Nations' plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

Please note that this letter only approves Six Nations' cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on Six Nations' packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging or in advertising for Six Nations' cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of Six Nations' packaging and advertising under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Mr. J. Conrad Seneca
May 16, 2013
Page 3

This approval is effective on the date of this letter and runs through May 15, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

If you have any questions regarding this approval, please contact Caitlyn Brady at (202) 326-2848.

Very truly yours,

A handwritten signature in black ink that reads "Mary K. Engle". The signature is written in a cursive style with a large, stylized "M" and "E".

Mary K. Engle
Associate Director

LAW OFFICES
SILVER, MCGOWAN & SILVER, P.C.

1612 K STREET, N.W. SUITE 1204
WASHINGTON, D.C. 20006

TEL: (202) 861-1200
FAX: (202) 861-1268

William J. McGowan

WJMcGowan@SMS-LawFirm.Com

May 14, 2013

Mary K. Engle
Associate Director
Division of Advertising Practices
Federal Trade Commission
601 New Jersey Avenue, N.W.
Room NJ3212
Washington, DC 20001
Attn: Caitlyn Brady

Cigarette Health Warning Rotation Plan

Submitted on Behalf of Susan Jesmer d/b/a Native Trading Associates (“NTA”)

Dear Ms Engle:

Susan Jesmer continues as a sole proprietor doing business as Native Trading Associates and the address for NTA and the location of its factory remains 442 Frogtown Road, Hogansburg, New York 13655. She can be contacted at 518-358-4262.

On behalf of our above referenced client, this firm hereby submits NTA’s Surgeon General’s Equalization Plan as required under the *Federal Cigarette Labeling and Advertising Act of 1984* (15 U.S.C. § 1331 (1998), et seq.), as amended, for Native brand soft pack and hard pack varieties and for Mohawk brand hard pack varieties.

NTA previously submitted its 2012 Native Packaging Plan on June 7, 2012 and your office approved the Plan on June 8, 2012. NTA previously submitted its 2011 Native Packaging Plan on June 8, 2011 and your office approved the Plan on June 10, 2011. NTA previously submitted its 2010 Native Packaging Plan on August 17, 2010

Ms Mary Engle
May 14, 2013
Page 2

and your office approved the Plan on August 17, 2010. Your office previously approved, on July 22, 2005, a cigarette health warning display plan for certain Native soft pack varieties which had been submitted on July 7, 2005. In addition, your office previously approved, on September 9, 2005, a cigarette health warning display plan for certain Native hard pack varieties which had been submitted on August 31, 2005. Your office also previously approved, on September 4, 2008, a cigarette health warning display plan for the Native non-filter king size hard pack and the Native non-filter king size soft pack varieties which had been submitted August 18, 2008. On June 21, 2010 NTA submitted a request to rename and repackage certain styles of Native brand soft pack and hard pack varieties and that request was approved by your office on June 21, 2010.

NTA's current approval to display the warnings on packaging expires June 8, 2013. NTA wishes to renew its plan for the 24 Native brand styles and six (6) Mohawk brand styles. NTA represents that the 24 Native brand cigarette styles and six (6) Mohawk brand styles listed in its June 7, 2012, plan have been equalized to this date. The cigarettes covered by this plan are the following U.S. manufactured Native brand style cigarettes, which will display health warnings complying with the Surgeon General warning language set forth in the statute:

- Native Full Flavor King Soft
- Native Full Flavor 100's Soft
- Native Full Flavor King hard pack
- Native Full Flavor 100's hard pack
- Native King Soft (Blue)*
- Native 100's Soft (Blue)*
- Native Menthol King Soft (Green)*
- Native Menthol 100 Soft (Green)*
- Native King Soft (Ultra in light blue packaging)*
- Native 100's Soft (Ultra in light blue packaging)*

Ms Mary Engle
May 14, 2013
Page 3

Native King hard pack (Blue)*
Native 100's hard pack (Blue)*
Native King hard pack (Ultra in light blue packaging)*
Native 100's hard pack (Ultra in light blue packaging)*
Native Menthol King hard pack (Green)*
Native Menthol 100's hard pack (Green)*
Native Menthol King Soft
Native Menthol 100's Soft

Native Menthol 100's hard pack
Native Menthol King hard pack
Native Non-Filter King hard pack
Native Non-Filter King soft pack
Native Select King hard pack
Native Select 100's hard pack

The FOUR (4) health warnings for the soft and hard pack Native full flavor in king and 100's and soft and hard pack Native menthol in king and 100's will appear exactly as they do on the packs submitted with our letter of August 2, 2010. For the non-filtered king sized soft and hard packs, the FOUR (4) health warnings for the packs will appear exactly as they do on the packs which were submitted to you with the March 24, 2008, letter. For the renamed and repackaged styles listed above and indicated with an asterisk, the FOUR (4) health warnings will appear exactly as they do on the packs that were submitted with my June 9, 2010 and May 22, 2010 letters to you. The FOUR (4) health warnings for the cartons for all 24 styles covered by NTA's current Plan continue to appear exactly as they do on the cartons submitted with our August 2, 2010 letter.

Ms Mary Engle
May 14, 2013
Page 4

The FOUR (4) health warnings for the two (2) Native brand Select styles (Native Select King hard pack and Native Select 100's hard pack) will appear exactly as they appear on the pack and carton samples which were submitted with our March 28, 2011, letter. NTA will maintain records to demonstrate compliance with the Plan.

In addition, NTA's Plan includes the following hard pack varieties of the brand Mohawk:

- Mohawk Full Flavor King Box (Red)
- Mohawk King Box (Gold)
- Mohawk King Box (Silver)
- Mohawk Menthol King Box (Green)
- Mohawk Menthol King Box (Light Green)
- Mohawk Non-Filter King Box (Brown)

The most recent plan for Mohawk was submitted on June 7, 2012 and was approved on June 8, 2012. Except for the Mohawk non-filter style, the FOUR (4) health warnings for the above noted new NTA "Mohawk" brand styles will appear exactly as they appear on the samples of pack and carton packaging which were submitted with our March 28, 2011, letter. The FOUR (4) health warnings for the Mohawk non-filter style will appear exactly as they appear on the pack and carton samples which were submitted with our April 8, 2011, letter. NTA will maintain records to demonstrate compliance with the Plan.

NTA's sales figures for 2012 and projected sales figures for the Native and Mohawk brands for calendar year 2013 (NTA uses the calendar year as its fiscal year) are provided at Exhibit A. NTA does not manufacture or import any other brands. As

Ms Mary Engle
May 14, 2013
Page 5

shown in Exhibit A, each of the styles manufactured by NTA in 2012 were packaged into brand styles that met the requirements of the Cigarette Act with respect to warning equalization, (i.e., less than one quarter of one percent of all cigarettes sold in the United States) for the fiscal year and all of NTA brand styles are projected to meet the requirements for 2013. Based on the above, NTA requests continued approval to use the rotation option provided in Section 1333(c)(2). NTA will equalize the FOUR (4) health warnings on the packs and cartons for each style of the Native and Mohawk brands, for the one year period beginning on the date of approval of this Plan. The printing equalization plan for both Native and Mohawk brands appears at Exhibit B.

The required warnings will be printed directly on the packs and cartons and in a conspicuous location as required under the Federal Cigarette Labeling and Advertising Act ("FCLAA"). NTA will maintain records to demonstrate compliance with the approved Plan.

NTA's advertising plan for Mchawk brand was approved on June 10, 2011. NTA's advertising plan for the Native brand was approved on July 22, 2005. Modifications to the plan were approved by the FTC on October 8, 2009 and February 9, 2011. NTA will maintain compliance with its approved advertising plans.

The advertising materials for sizes up to 160 square feet will use the warning formats for advertising that were submitted with the 1985 plans of the FIVE (5) leading U.S. cigarette manufacturers, and we will place the warnings as specified in those plans. NTA will maintain records of compliance with the approved plans. The advertising materials for sizes greater than 160 square feet will use the warning formats for

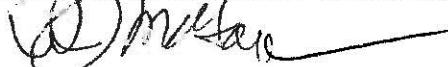
Ms Mary Engle
May 14, 2013
Page 6

materials for sizes greater than 160 square feet will use the warning formats for advertising created by NTA, approved by the FTC and based on the formats that were submitted with the 1985 plans of the FIVE (5) leading U.S. cigarette manufacturers, and will place the warnings as specified in those plans. The warnings for the Native and Mohawk brand advertising, both billboard and non-billboard sizes, shall be rotated in accordance with the schedule for Warning Rotation which is enclosed as Exhibit C herewith. NTA does not employ any multi-brand advertising.

Please contact me at any time with questions or any other requests.

Very truly yours,

SILVER MCGOWAN & SILVER, P.C.



By: William J. McGowan

Native Trading Associates

NATIVE TRADING SALES - 2012 AND PROJECTED 2013

Exhibit A.

	Jan - Dec 12	2012	2013 Projected	2013 PROJECTED
	Qty		Qty	
	CASES (60 CTN)	STICKS	CASES (60 CTN)	STICKS
Full Flavor				
Full Flavor 100's				
Full Flavor 100's Box				
Full Flavor Box				
Lights				
Lights 100's				
Lights 100's Box				
Lights Box				
Menthol				
Menthol 100's				
Menthol 100's Box				
Menthol Box				
Menthol Lights				
Menthol Lights 100's				
Menthol Lights 100's Box				
Menthol Lights Boxes				
Non-Filter				
Non-Filter Box				
Ultra Lights				
Ultra Lights 100's				
Ultra Lights 100's Box				
Ultra Lights Box				
Mohawk Full Flavor Box				
Mohawk Lights Box				
Mohawk Menthol Box				
Mohawk Menthol Lights Box				
Mohawk Non-Filter Box				
Mohawk Ultra Lights Box				
Selects 100 Box				
Selects Box				

Exhibit B

1. All domestic folding carton production for tobacco packaging components for Native Trading Associates requiring Surgeon General Warnings (SGW) shall be produced in a manner to ensure that an equal number of each of the four warnings is yielded on every production run.
 2. Individual King Size Packs
 - a. King Size Hinged Lid Hard Packs are produced 28-up per sheet
 - b. Each Flavor is produced individually and never in combination
 - c. The printing plates for each flavor shall be divided equally 7-up of each SGW
 - d. Yielding an equal number of each SGW
 3. Individual 100's Size Packs
 - a. 100's Size Hinged Lid Hard Packs are produced 21-up per sheet
 - b. Each Flavor is produced individually and never in combination
 - c. Production of each flavor will be broken down into two forms
 - i. 75% of the order will be produced 7-up of each of 3 SGW's
 - ii. 25% of the order will be produced 21-up of the remaining SGW
 - iii. Yielding an equal number of each of the 4 SGW's
 4. Cartons
 - a. Both King Size & 100's Size Cartons are produced 4-up
 - b. Each Flavor is produced individually and never in combination
 - c. Printing plates for all cartons are divided equally 1-up of each of the 4 SGW's
 - d. Yielding an equal number of each SGW
-

EXHIBIT C

	NATIVE	MOHAWK
1 st Quarter (Jan.-March)	A	B
2d Quarter (April-June)	B	C
3d Quarter (July-Sept.)	C	D
4 th Quarter (Oct.-Dec.)	D	A

WARNINGS FOR ADVERTISING FEWER THAN 160 SQUARE FEET

- A. SURGEON GENERAL'S WARNING: Smoking Causes Lung Cancer, Heart Disease, Emphysema, And May Complicate Pregnancy.
- B. SURGEON GENERAL'S WARNING: Quitting Smoking Now Greatly Reduces Serious Risks to Your Health.
- C. SURGEON GENERAL'S WARNING: Smoking By Pregnant Women May Result in Fetal Injury, Premature Birth, And Low Birth Weight.
- D. SURGEON GENERAL'S WARNING: Cigarette Smoke Contains Carbon Monoxide.

**WARNINGS FOR BILLBOARD ADVERTISING OVER 160 SQUARE FEET
APPEARS IN ALL CAPITAL LETTERS**

- A. SURGEON GENERAL'S WARNING: Smoking Causes Lung Cancer, Heart Disease, And Emphysema.
- B. SURGEON GENERAL'S WARNING: Quitting Smoking Now Greatly Reduces Serious Health Risks.
- C. SURGEON GENERAL'S WARNING: Pregnant Women Who Smoke Risk Fetal Injury And Premature Birth.
- D. SURGEON GENERAL'S WARNING: Cigarette Smoke Contains Carbon Monoxide.



Division of
Advertising Practices

United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

May 16, 2013

Mr. William J. McGowan
Silver, McGowan & Silver, P.C.
1612 K Street, NW
Suite 1204
Washington, DC 20006

Dear Mr. McGowan:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of Susan Jesmer d/b/a Native Trading Associates ("NTA") on May 14, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Native and Mohawk brands of cigarettes.

NTA's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letters on the following dates continue to appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness:¹

<u>Brand</u>	<u>Submission Date(s)</u>
Native	March 24, 2008 May 22, 2010 June 9, 2010 August 2, 2010 March 28, 2011
Mohawk	March 28, 2011 April 8, 2011

¹ NTA stated in its May 14, 2013 letter that the four health warnings will appear exactly as shown on the sample packaging submitted on these dates.

Mr. William J. McGowan
May 16, 2013
Page 2

Accordingly, NTA's plan for simultaneous display of the four health warnings on packaging is hereby approved for the following varieties:²

- Twenty-four varieties of the Native brand: Non-Filter Kings (soft pack and hard pack), Full Flavor soft pack (Kings and 100's), Full Flavor hard pack (Kings and 100's), Menthol soft pack (Kings and 100's), Menthol hard pack (Kings and 100's), Kings soft pack (Blue), 100's soft pack (Blue), Kings hard pack (Blue), 100's hard pack (Blue), Menthol Kings soft pack (Green), Menthol 100's soft pack (Green), Menthol Kings hard pack (Green), Menthol 100's hard pack (Green), Kings soft pack (Ultra in light blue packaging), 100's soft pack (Ultra in light blue packaging), Kings hard pack (Ultra in light blue packaging), 100's hard pack (Ultra in light blue packaging), and Select hard pack (King and 100's); and
- Six Box varieties of the Mohawk brand: Full Flavor Kings (Red), Kings (Gold), Kings (Silver), Menthol Kings (Green), Menthol Kings (Light Green), and Non-Filter Kings (Brown).

Approval of NTA's plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.³ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

Please note that this letter only approves NTA's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on NTA's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging or in advertising for NTA's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of NTA's packaging and advertising under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example,

² We note that the full names for the varieties of the Native and Mohawk brands set forth in NTA's May 14, 2013 letter do not always appear on the packaging – e.g., the words "Blue," "Green," "Ultra," "Red," "Gold," "Silver," "Light Green," and "Brown" do not appear on the packaging. However, when a color is used in a variety's name, it does appear to conform to the color used in its packaging. We also note that the word "Menthol" does not appear on the packaging for the "Native Menthol (Green)" and "Mohawk Menthol (Light Green)" varieties.

³ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

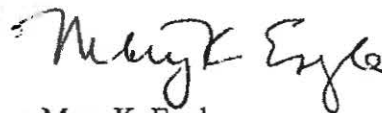
Mr. William J. McGowan
May 16, 2013
Page 3

since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

This approval is effective on the date of this letter and runs through May 15, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

If you have any questions regarding this approval, please contact Caitlyn Brady at (202) 326-2848.

Very truly yours,

A handwritten signature in black ink that reads "Mary K. Engle". The signature is written in a cursive style with a large initial "M".

Mary K. Engle
Associate Director

LAW OFFICES OF
BARRY M. BOREN

One Datan
9100 South Dadeland Boulevard
Suite 1809
Miami, Florida 33156

borenlaw@bellsouth.net

Telephone
(305) 670-2200
Facsimile
(305) 670-5221

April 25, 2013

Ms. Mary K. Engle, Associate Director
Division of Advertising Practices
Federal Trade Commission
600 Pennsylvania Avenue, N.W. , Mail Drop NJ-3212
Washington, D.C. 20580

Attention: Mr. Will Ducklow

Renewal of Surgeon General's Warning Rotation Plan for
Konci G & D Management Group (USA), Inc. for
Golden Deer Cigarettes

Dear Ms. Engle:

Please be advised that we are the attorneys for a manufacturer¹ of tobacco products, Konci G & D Management Group (USA), Inc. ("Konci"), a New York corporation with offices located at 139 Centre Street, Suite 510, New York, New York 10013. Konci wishes to renew its existing equalization Surgeon General's Health Warning Rotation Plan as required by the Federal Cigarette Labeling and Advertising Act of 1964, as amended, ("Act") (15 U.S.C. §1331 *et seq.*) for cigarettes they are manufacturing in the United States under the brand name "Golden Deer." The contact person for the company will be its President, Dominic Chu, who can be reached at the above address. His telephone number is (646) 613-9393.

The brand styles of Golden Deer cigarettes Konci intends to manufacture are listed in the attachment at Exhibit "A." Actual samples of the packs and cartons for the various brand styles (listed in Exhibit "A") showing exactly where and how the four (4) Surgeon General's health warnings appear and will continue to appear on individual packs and cartons of the Golden Deer brand Konci is manufacturing were enclosed with the original submission on April 23, 2012. The health warnings will continue to appear exactly as shown on the samples provided. The brand styles listed in the attachment at Exhibit "A" have been equalized as of this date.

In fiscal year 2012, Konci manufactured approximately [REDACTED] Golden Deer

¹ Golden Deer will be manufactured by U.S. Flue-Cured Tobacco Growers, Inc. pursuant to a contract with Konci.

brand cigarettes.² In fiscal year 2013 to date, it has manufactured approximately [REDACTED] Golden Deer brand cigarettes. Konci anticipates manufacturing approximately [REDACTED] Golden Deer cigarettes in fiscal year 2013.

In addition to the Golden Deer cigarettes Konci is manufacturing in the United States, it also imports Chung Hwa brand cigarettes and Double Happiness brand cigarettes. In fiscal year 2012, Konci imported approximately [REDACTED] Chung Hwa and Double Happiness brand cigarettes. In fiscal year 2013 to date, Konci has imported [REDACTED] Chung Hwa and Double Happiness brand cigarettes. In fiscal year 2013, Konci anticipates importing approximately [REDACTED] Chung Hwa and Double Happiness brand cigarettes.

No one brand style of cigarettes sold by Konci has, for the past fiscal year, constituted more than 1/4 of 1% of all the cigarettes sold in the United States in such year, and no one brand style will constitute more than 1/4 of 1% of all the cigarettes sold in the United States in the next fiscal year. In addition, more than one-half of the cigarettes manufactured by Konci for sale in the United States will be packaged into brand styles which meet the requirements of 15 U.S.C. §1333(c)(2)(A)(i).

As a small manufacturer as defined by the Act, Konci wishes to renew the plan to equalize the health warning statements as required by 15 U.S.C. §1333(c) for its Golden Deer brand. Each of the four warning statements will appear on the packs and cartons of each brand style of Golden Deer cigarettes manufactured by Konci an equal number of times in the one year period beginning on the date the renewal of this plan is approved and Konci will continue to maintain records demonstrating compliance with this plan.

The individual packs of Golden Deer cigarettes to be manufactured by Konci will have the proper health warnings printed by the manufacturer directly on the packs under the cellophane. The cartons will also have the proper health warnings printed directly on the cartons by the manufacturer.

Konci will print all four (4) health warnings in equal numbers on each printed sheet of packaging for all of its cartons and packs so that when the sheets are die cut, each shipment should be approximately equalized for each brand style as manufactured. If, toward the end of the one year period, it appears that the warnings are not equalized on the packs and cartons for each brand style, Konci will place special orders for the specific health warnings needed to ensure that the display of all four warnings is equalized on the packs and cartons for each brand style by the plan's anniversary date.

Konci understands that the FTC is charged with ensuring that Konci's Surgeon General's Health Warning Label Rotation Plan is complied with and, therefore, it agrees

² Konci's fiscal year coincides with the calendar year.

Ms. Mary K. Engle, Associate Director
Division of Advertising Practices
Federal Trade Commission

Page 3
April 25, 2013

to maintain records to demonstrate that they are in compliance with, and are properly implementing their plan.

No provision of this plan and no action taken pursuant hereto or statement made in connection herewith constitutes or shall be construed as an admission in any judicial or administrative proceeding, in any private litigation, or in any official action, report or statement by the United States Government, or any instrumentality thereof.

Konci does not plan to advertise the Golden Deer brand cigarettes at this time. If this should change, we will notify the FTC and modify the plan accordingly.

We believe this plan complies in all respects with the Federal Cigarette Labeling and Advertising Act, as amended, (15 U.S.C. §1331 *et seq.*) including any modifications made by the Public Health Act of 1969, the Comprehensive Smoking Education Act of 1984, the Nurses' Education Amendments of 1985 and the Imported Cigarette Compliance Act of 2000. For this reason, we hereby request that you approve this renewal plan as soon as possible.

Should you have any further questions regarding this matter, please do not hesitate to contact us.

Sincerely yours,

LAW OFFICES OF BARRY M. BOREN


Barry M. Boren

BMB:mw/enc.

KONCI G & D MANAGEMENT GROUP (USA) INC.
BRAND STYLES OF CIGARETTES
EXHIBIT "A"

GOLDEN DEER

Red King Size Box
Blue King Size Box
Silver King Size Box
Menthol Green King Size Box

Red 100's Box
Blue 100's Box
Silver 100's Box
Menthol Green 100's Box



United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

Division of
Advertising Practices

May 16, 2013

Barry M. Boren, Esq.
One Datran
9100 South Dadeland Blvd., Suite 1809
Miami, FL 33156

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331 *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of Konci G & D Management Group (USA), Inc. ("Konci") on April 25, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Golden Deer brand of cigarettes.

Konci's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letter dated April 23, 2012 continue to appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹ Accordingly, Konci's plan for simultaneous display of the four health warnings on packaging is hereby approved for the following eight box varieties of the Golden Deer brand: Red (Kings and 100's), Blue (Kings and 100's), Silver (Kings and 100's), and Menthol Green (Kings and 100's).

Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

If Konci decides to advertise the Golden Deer brand in the future, it must submit a plan detailing how it will comply with the requirements of the Cigarette Act with respect to display of the health warning statements in advertisements.

¹ Konci stated in its April 25, 2013 letter that the four health warnings will appear exactly as shown on the sample packs and cartons submitted on April 23, 2012.

² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Barry M. Boren, Esq.
May 16, 2013
Page 2

Please note that this letter only approves Konci's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on Konci's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging for Konci's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of Konci's packaging under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

This approval is effective on the date of this letter and runs through May 15, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

If you have any questions regarding this approval, please contact William Ducklow at (202) 326-2407.

Very truly yours,



Mary K. Engle
Associate Director



April 15, 2013

**Mary K. Engle, Associate Director
Federal Trade Commission
Division of Advertising Practices
600 Pennsylvania Avenue, NW
Mail Drop NJ 3212
Washington, DC 20580**

Re: Premier Manufacturing, Inc. -Yearly compliance approval request

Dear Ms. Mary Engle:

We would like to request renewal for 1st Class Brand, Ultra Buy Brand, Shield Brand, and Wildhorse Brand. There are no changes in packaging for these Brands since our submission on May 18, 2012. The warnings will appear exactly as shown on the sample packs and cartons submitted with my May 9, 2011 letter.

Premier Manufacturing would like to continue to display the four health warnings an equal number of times on the packs and cartons for each brand style of the 1st Class, Ultra Buy, Shield and Wildhorse brands for the one-year period beginning on the date of approval of this plan. We will achieve equalization of the four warnings on the packs and cartons of each brand style by having all four warnings printed simultaneously at the time of both pack and carton print runs. Premier will keep records demonstrating compliance with the plan.

The four warnings that will be displayed are:

- 1. SURGEON GENERAL'S WARNING: Smoking Causes Lung Cancer, Heart Disease, Emphysema, And May Complicate Pregnancy.**
- 2. SURGEON GENERAL'S WARNING: Quitting Smoking Now Greatly Reduces Serious Risks to Your Health.**
- 3. SURGEON GENERAL'S WARNING: Smoking By Pregnant Women May Result in Fetal Injury, Premature Birth, And Low Birth Weight.**
- 4. SURGEON GENERAL'S WARNING: Cigarette Smoke Contains Carbon Monoxide.**

Premier will continue to comply with the advertising rotation plans previously filed for its brands on November 25, 2002, May 23, 2003 and July 16, 2003.

Page 1 of 2

www.GoPremier.com

Our sales for the last fiscal year (calendar year 2012) did not exceed [REDACTED] sticks for any one brand style. We do not anticipate sales to exceed [REDACTED] sticks for any one brand style of cigarettes that we manufacture during the one-year period covered by this plan.

Below are the Brand styles that we have previously had approved for the 1st Class, Ultra Buy, Shield and Wildhorse brands on June 6, 2012 that we intend to continue to manufacture. The warnings for these brand styles will appear exactly as they do on the sample packs and cartons submitted with my May 9, 2011 letter.

- ten varieties of the Shield Brand: Red Kings Box, Red 100's Box, Blue Kings Box, Blue 100's Box, Menthol Green Kings Box, Menthol Green 100's Box, Menthol Silver 100 Box, Silver Kings Box, Silver 100's Box, and Non Filter King soft pack;
- ten varieties of the Wildhorse Brand: Red Kings Box, Red 100's Box, Gold Kings Box, Gold 100's Box, Menthol Green Kings Box, Menthol Green 100's Box, Silver King Box, Silver 100's Box, Menthol Silver 100's Box, and Non Filter King soft pack;
- fourteen varieties of the 1st Class Brand: Red Kings (Soft Pack and Box), Red 100's (Soft Pack and Box), Blue Kings Box, Blue 100's (Soft Pack and Box), Menthol Green Kings Box, Menthol Green 100's (Soft Pack and Box), Menthol Silver 100's Box, Silver 100's (Soft Pack and Box), and Non Filter King Soft Pack; and
- fourteen varieties of Ultra Buy Brand: Red Kings (Soft Pack and Box), Red 100's (Soft Pack and Box), Blue Kings Box, Blue 100's (Soft Pack and Box), Menthol Green Kings Box, Menthol Green 100's (Soft Pack and Box), Menthol Silver 100's Box, Silver 100's (Soft Pack and Box) and Non Filter King Soft Pack.

We submit and confirm that the foregoing complies with the Act.

Please call me if you have any questions or require additional information.

Sincerely,


Terri Albright
Operations/Compliance Manager
Direct Phone: 636-537-6823
Fax: 636-530-1362
Email: talbright@gopremier.com



Division of
Advertising Practices

United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

May 20, 2013

Ms. Terri Albright
Operations/ Compliance Manager
Premier Manufacturing, Inc.
17998 Chesterfield Airport Road
Chesterfield, MO 63005

Dear Ms. Albright:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a proposed plan filed by Premier Manufacturing, Inc. ("Premier") dated April 15, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the 1st Class, Shield, Ultra Buy and Wildhorse brands of cigarettes.

Premier's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letter dated May 9, 2011 continue to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹

Accordingly, Premier's plan for simultaneous display of the four health warnings on packaging is hereby approved for the following varieties:

¹ Premier stated in its April 15, 2013 letter that the four health warnings will appear exactly as shown on the sample packs and cartons submitted on May 9, 2011.

- Fourteen varieties of the 1st Class Brand: Red Kings (Soft Pack and Box), Red 100's (Soft Pack and Box), Blue Kings Box, Blue 100's (Soft Pack and Box), Menthol Green Kings Box, Menthol Green 100's (Soft Pack and Box), Menthol Silver 100's Box, Silver 100's (Soft Pack and Box), and Non-Filter Kings Soft Pack;
- Ten varieties of the Shield Brand: Red Box (Kings and 100's), Blue Box (Kings and 100's), Menthol Green Box (Kings and 100's), Silver Box (Kings and 100's), Menthol Silver Box 100's, and Non-Filter Kings Soft Pack;
- Fourteen varieties of the Ultra Buy Brand: Red Kings (Soft Pack and Box), Red 100's (Soft Pack and Box), Blue Kings Box, Blue 100's (Soft Pack and Box), Menthol Green Kings Box, Menthol Green 100's (Soft Pack and Box), Menthol Silver 100's Box, Silver 100's (Soft Pack and Box) and Non-Filter Kings Soft Pack; and
- Ten varieties of the Wildhorse Brand: Red Box (Kings and 100's), Gold Box (Kings and 100's), Menthol Green Box (Kings and 100's), Silver Box (Kings and 100's), Menthol Silver 100's Box, and Non-Filter Kings Soft Pack.

Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

Please note that this letter only approves Premier's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on Premier's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging or in advertising for Premier's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of Premier's packaging and advertising under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

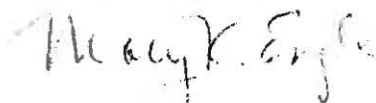
² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Ms. Terri Albright
May 20, 2013
Page 3

This approval is effective on the date of this letter and runs through May 19, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

If you have any questions regarding this approval, please contact Bonnie McGregor at (202) 326-2356.

Very truly yours,

A handwritten signature in cursive script that reads "Mary K. Engle".

Mary K. Engle
Associate Director

Beedies LLC

1549 Shadow Oaks Road

Kissimmee Fl 34744

Ph. 407 893 3200

Or 407 738 6187

Fax 407 540 9559

TTB Permit# FL-TI-15119

14 May 2013

Ms. Mary K. Engle, Associate Director,
Division of Advertising Practices,
Federal Trade Commission,
600 Pennsylvania Avenue, NW,
Washington, DC 20580.

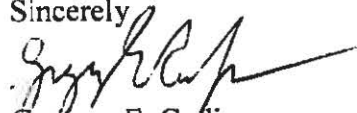
Dear Madam,

I am requesting renewal of the **Health Warning Statement Rotation Plan for Mangalore Ganesh Beedies 501 (MGB 501)**, brand style beedi cigarette (soft cone pack) in the United States of America. This is the only brand style manufactured by Mangalore Ganesh Beedies Works located in Mysore India and the only brand style of cigarettes Beedies LLC imports. No changes were made to the packaging. If in the future, a decision is made to import different brands, a separate request will be submitted at that time.

No sales were made within the **continental USA** during Fy12. However sales were made in the **United States Virgin Islands (USVI)** during the period, 1 January 2012 to 30 April 2013 a total of [REDACTED] MGB 501 sticks. The warnings will appear exactly as shown on the sample packs and cartons that were enclosed with my letter dated April 28 2010. We will display the four health warnings an equal number of times on the packs and cartons by printing the four health warnings simultaneously in equal numbers at the time of both the pack and carton print runs for the MGB 501 brand. We will keep records demonstrating compliance with this plan. We do not anticipate sales to exceed [REDACTED] sticks of the MGB 501 Brand style for the continental USA and all its territories, we import for Fy13.

We do not intend to advertise **MGB 501** at this time. However if we decide to advertise in the future, we will submit an advertising plan to the FTC before.

Sincerely



Gregory E. Cudjoe
President and Owner



United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

Division of
Advertising Practices

May 23, 2013

Mr. Gregory E. Cudjoe
President and Owner
Beedies, LLC
1549 Shadow Oaks Road
Kissimmee, FL 34744

Dear Mr. Cudjoe:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331 *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Beedies, LLC on May 14, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for one variety of the Mangalore Ganesh Beedies 501 brand of cigarettes.

Beedies LLC’s sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the health warnings on the sample packs and cartons submitted with your letter dated April 28, 2010 continue to appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹ Accordingly, Beedies LLC’s plan for simultaneous display of the four health warnings on packaging for the Mangalore Ganesh Beedies 501 brand (cone shaped packs) is hereby approved.

Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

¹ Although some of the warnings on the sample packs and cartons previously submitted contained spelling or punctuation errors, or were not sufficiently conspicuous, corrected samples were submitted on April 28, 2010. Beedies, LLC stated in its May 14, 2013 letter that the four health warnings will continue to appear exactly as shown on the corrected samples submitted on April 28, 2010.

² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Mr. Gregory E. Cudjoe
May 23, 2013
Page 2

If Beedies, LLC decides to advertise in the future, it must submit a plan detailing how it will comply with the requirements of the Cigarette Act with respect to display of the health warning statements in advertisements.

Please note that this letter only approves Beedies, LLC's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on Beedies, LLC's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging for Beedies, LLC's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of Beedies, LLC's packaging under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

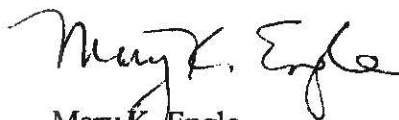
Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

Please note that Section 802 of the Tariff Suspension and Trade Act of 2000 prohibits the importation of cigarettes unless at the time of entry the importer presents a sworn statement signed by the original cigarette manufacturer stating that the manufacturer has submitted and will continue to submit the list of ingredients to FDA.

This approval is effective on the date of this letter and runs through May 22, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

If you have any questions regarding this approval, please contact Bonnie McGregor at (202) 326-2356.

Very truly yours,



Mary K. Engle
Associate Director



John R. Long
Vice President & General Counsel

Tel 919-990-3516
Fax 919-990-3505
jlong@lvbrands.com

May 30, 2013

BY FED EX

Ms. Mary K. Engle
Associate Director, Division of Advertising Practices
Federal Trade Commission
601 New Jersey Avenue, NW
Room NJ 3212
Washington, DC 20001
Attention: Mariel Woods

Re: Application to Renew Liggett Group Cigarette Warning Rotation Plan

Dear Ms. Engle:

Liggett Group LLC ("Liggett") hereby applies to renew its Label Statement Rotation Plan ("Plan") pursuant to the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331 *et seq.* ("Act"). Except for the three PYRAMID brand styles identified below, Liggett is applying for simultaneous rotation of the four warnings required by the Act, to be implemented in accordance with Section 2(d) of the Plan, as originally approved by the Federal Trade Commission ("FTC") on September 19, 1985, and most recently approved by letter dated June 29, 2012.

Liggett's current rotation plan will expire on June 28, 2013. Liggett is submitting this renewal application early in connection with the addition of BRONSON Silver 100's Box, BRONSON Full Flavor Menthol 100's Box, BRONSON Gold Menthol 100's Box, CLASS A Full Flavor 100's Box, CLASS A Filter 100's Box, CLASS A Blue 100's Box, CLASS A Menthol Filter 100's Box, CLASS A Menthol Silver 100's Box, and TOURNEY Blue 100's Box. For administrative convenience Liggett would like to consolidate the renewal dates for all of its brand styles. Therefore, Liggett requests that the FTC renew Liggett's Plan with respect to all brand styles of the following brands: BRONSON, CLASS A, EVE, GRAND PRIX, LIGGETT SELECT, MONTEGO, PYRAMID (except for the three brand styles identified below) and TOURNEY as listed on Exhibit B of my enclosed affidavit. This application is for a one-year period beginning on the date of approval of this application.

For brand styles being renewed before one year of equalization (except for the three PYRAMID brand styles subject to quarterly rotation), all brand styles have been equalized to date. Liggett box and soft pack labels are printed in such a way that all four warnings are printed with each revolution of one printing cylinder. For the cartons, two printing cylinders are alternated during the printing process to achieve equal warnings within a single pallet of packaging. Materials are palletized containing all four warnings on each pallet of packs and cartons. On a pallet, the box packs and cartons are stacked in bundles of 500 containing a mix of all four warnings and for the soft pack labels rolls each containing a mix of all four warnings. In the manufacturing process, packaging is taken from the pallet and loaded

Application to Renew Liggett Group Rotation Plan
May 30, 2013
Page 2

into the packaging equipment as it is removed from the pallet, in the order that it is on the pallet, without any attempt to adjust or control that order. Accordingly, as each pallet of packaging is used in the manufacturing process, the cigarettes produced using that packaging from that pallet will bear each of the four warnings in equal numbers, subject to limitations to the commercial printing and manufacturing practices.

Three Liggett brand styles no longer qualify for simultaneous warning rotation because their unit sales volume in Liggett's most recent fiscal year (calendar year 2012) exceeded one-quarter of one percent of the total United States cigarette market. These brand styles are as follows: PYRAMID Red Kings Box, PYRAMID Red 100s Box, and PYRAMID Blue 100s Box. Liggett's plan for quarterly rotation of the four warnings on packaging for the PYRAMID Red 100s Box and PYRAMID Blue 100s Box styles was approved by letter dated June 10, 2011, for the PYRAMID Red Kings Box style was approved by letter dated June 29, 2012.

Enclosed with this letter is my affidavit, with Exhibits A and B, which set forth information on total U.S. and Liggett cigarette unit sales in Liggett's most recent fiscal year, which was calendar year 2012. This information shows that, with the exceptions of the three PYRAMID brand styles identified above, Liggett's sales of any one brand style did not exceed one-fourth of one percent of all cigarettes sold in the United States in 2012, and more than one-half of the cigarettes sold by Liggett were packaged into brand styles that meet this requirement. Accordingly, pursuant to the Act and the Plan, all but the three PYRAMID brand styles identified above qualify for simultaneous rotation of the four warnings required by the Act.

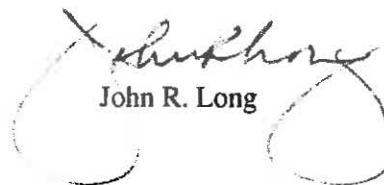
Except for the three PRYAMID brand styles identified above that will be subject to quarterly warning rotation, the warnings required by the Act will be printed on the packs and cartons of all other Liggett brand styles an equal number of times within the one-year period beginning on the date of approval of this application. These warnings will appear exactly as shown on the most recent sample packaging previously submitted in connection with Liggett's Plan and subsequent letters as previously approved by the FTC. By my letter of January 29, 2013, Liggett also submitted pack and carton packaging samples for each of the warnings for BRONSON Silver 100's Box, BRONSON Full Flavor Menthol 100's Box, BRONSON Gold Menthol 100's Box, CLASS A Full Flavor 100's Box, CLASS A Filter 100's Box, CLASS A Blue 100's Box, CLASS A Menthol Filter 100's Box, CLASS A Menthol Silver 100's Box, and TOURNEY Blue 100's Box. The warnings on packs and cartons of these brand styles will appear exactly as shown on the samples provided with my letter of January 29, 2013.

This will confirm that Liggett, in the ordinary course of business, maintains records of compliance with its approved plans for packaging and advertising.

The information contained in the affidavit and exhibits is confidential and proprietary business information of Liggett. Liggett requests that this information be kept confidential by the FTC, pursuant to applicable rules and procedures.

Thank you for your consideration. If you have any questions, please let me know.

Very truly yours,



John R. Long

EXHIBIT B

**Liggett Group LLC
 Application to Renew Warning Rotation Plan
 Initial Submission January 29, 2013
 Re-submitted May 30, 2013**

2012 Gross Unit Sales by Brand Style

	Brand	Current Brand Style Name	2012 Units Sold
1	BRONSON	Non-Filter Kings Soft Pack	
2	BRONSON	Full Flavor Filter Kings Soft Pack	
3	BRONSON	Full Flavor Filter Kings Box	
4	BRONSON	Full Flavor Filter 100's Soft Pack	
5	BRONSON	Full Flavor Filter 100's Box	
6	BRONSON	Full Flavor Menthol Kings Soft Pack	
7	BRONSON	Full Flavor Menthol Kings Box	
8	BRONSON	Full Flavor Menthol 100's Soft Pack	
9	BRONSON	Gold Kings Soft Pack	
10	BRONSON	Gold Kings Box	
11	BRONSON	Gold 100's Soft Pack	
12	BRONSON	Gold 100's Box	
13	BRONSON	Silver Kings Soft Pack	
14	BRONSON	Silver Kings Box	
15	BRONSON	Silver 100's Soft Pack	
16	BRONSON	Gold Menthol Kings Soft Pack	
17	BRONSON	Gold Menthol Kings Box	
18	BRONSON	Gold Menthol 100's Soft Pack	
19	BRONSON	Silver 100's Box	
20	BRONSON	Full Flavor Menthol 100's Box	
21	BRONSON	Gold Menthol 100's Box	
1	CLASS A	Non-Filter Kings Soft Pack	
2	CLASS A	Non-Filter Kings Box	
3	CLASS A	Full Flavor Filter Kings Soft Pack	
4	CLASS A	Full Flavor Filter 100's Soft Pack	
5	CLASS A	Filter Kings Soft Pack	
6	CLASS A	Filter Kings Box	
7	CLASS A	Filter 100's Soft Pack	
8	CLASS A	Menthol Filter Kings Soft Pack	
9	CLASS A	Menthol Filter Kings Box	
10	CLASS A	Menthol Silver 100's Soft Pack	
11	CLASS A	Blue Kings Soft Pack	
12	CLASS A	Blue 100's Soft Pack	
13	CLASS A	Menthol Filter 100's Soft Pack	
14	CLASS A	Full Flavor 100's Box	
15	CLASS A	Filter 100's Box	
16	CLASS A	Blue 100's Box	
17	CLASS A	Menthol Filter 100's Box	
18	CLASS A	Menthol Silver 100's Box	

EXHIBIT B

Liggett Group LLC
 Application to Renew Warning Rotation Plan
 Initial Submission January 29, 2013
 Re-submitted May 30, 2013

2012 Gross Unit Sales by Brand Style

	Brand	Current Brand Style Name	2012 Units Sold
1	EVE	Amethyst 120's Box	
2	EVE	Sapphire 120's Box	
3	EVE	Menthol Emerald 120's Box	
4	EVE	Menthol Turquoise 120's Box	
1	GRAND PRIX	Non-Filter Classic Kings Soft Pack	
2	GRAND PRIX	Non-Filter Classic Kings Box	
3	GRAND PRIX	Filter Red Kings Soft Pack	
4	GRAND PRIX	Filter Red Kings Box	
5	GRAND PRIX	Filter Red 100s Soft Pack	
6	GRAND PRIX	Filter Red 100s Box	
7	GRAND PRIX	Blue Kings Soft Pack	
8	GRAND PRIX	Blue Kings Box	
9	GRAND PRIX	Blue 100s Soft Pack	
10	GRAND PRIX	Blue 100s Box	
11	GRAND PRIX	Orange 100s Soft Pack	
12	GRAND PRIX	Orange 100s Box	
13	GRAND PRIX	Menthol Gold Kings Box	
14	GRAND PRIX	Menthol Gold 100s Box	
15	GRAND PRIX	Menthol Silver 100s Soft Pack	
16	GRAND PRIX	Menthol Silver 100s Box	
1	LIGGETT SELECT	Non-Filter Kings Soft Pack	
2	LIGGETT SELECT	Non-Filter Kings Box	
3	LIGGETT SELECT	Red Kings Soft Pack	
4	LIGGETT SELECT	Red Kings Box	
5	LIGGETT SELECT	Red 100's Soft Pack	
6	LIGGETT SELECT	Red 100's Box	
7	LIGGETT SELECT	Gold Kings Soft Pack	
8	LIGGETT SELECT	Gold Kings Box	
9	LIGGETT SELECT	Gold 100's Soft Pack	
10	LIGGETT SELECT	Gold 100's Box	
11	LIGGETT SELECT	Silver 100's Soft Pack	
12	LIGGETT SELECT	Silver 100's Box	
13	LIGGETT SELECT	Menthol Gold Kings Box	
14	LIGGETT SELECT	Menthol Gold 100's Box	
15	LIGGETT SELECT	Menthol Silver Kings Box	
16	LIGGETT SELECT	Menthol Silver 100's Soft Pack	
17	LIGGETT SELECT	Menthol Silver 100's Box	

EXHIBIT B

Liggett Group LLC
 Application to Renew Warning Rotation Plan
 Initial Submission January 29, 2013
 Re-submitted May 30, 2013

2012 Gross Unit Sales by Brand Style

	Brand	Current Brand Style Name	2012 Units Sold
1	MONTEGO	Full Flavor Kings Box	
2	MONTEGO	Full Flavor 100's Box	
3	MONTEGO	Gold Kings Box	
4	MONTEGO	Gold 100's Box	
5	MONTEGO	Blue 100's Box	
6	MONTEGO	Menthol Kings Box	
7	MONTEGO	Menthol Silver Kings Box	
8	MONTEGO	Menthol Silver 100's Box	
1	PYRAMID	Non-Filter Kings Soft Pack	
2	PYRAMID	Non-Filter Kings Box	
3	PYRAMID	Red Kings Box	
4	PYRAMID	Red 100s Box	
5	PYRAMID	Blue Kings Box	
6	PYRAMID	Blue 100s Box	
7	PYRAMID	Orange Kings Box	
8	PYRAMID	Orange 100s Box	
9	PYRAMID	Menthol Gold Kings Box	
10	PYRAMID	Menthol Gold 100s Box	
11	PYRAMID	Menthol Silver Kings Box	
12	PYRAMID	Menthol Silver 100s Box	
1	TOURNEY	Non-Filter Kings Soft Pack	
2	TOURNEY	Non-Filter Kings Box	
3	TOURNEY	Full Flavor Kings Soft Pack	
4	TOURNEY	Full Flavor Kings Box	
5	TOURNEY	Full Flavor 100's Soft Pack	
6	TOURNEY	Full Flavor 100's Box	
7	TOURNEY	Gold Kings Soft Pack	
8	TOURNEY	Gold Kings Box	
9	TOURNEY	Gold 100's Soft Pack	
10	TOURNEY	Gold 100's Box	
11	TOURNEY	Blue 100's Soft Pack	
12	TOURNEY	Menthol Full Flavor Kings Box	
13	TOURNEY	Menthol Full Flavor 100's Box	
14	TOURNEY	Menthol Gold Kings Soft Pack	
15	TOURNEY	Menthol Gold Kings Box	
16	TOURNEY	Menthol Gold 100's Soft Pack	
17	TOURNEY	Menthol Gold 100's Box	
18	TOURNEY	Slims Rose 120's Box	
19	TOURNEY	Slims Blue 120's Box	
20	TOURNEY	Slims Menthol Teal 120's Box	
21	TOURNEY	Blue 100's Box	

Selected packaging samples from those
submitted with the plan.



Full Flavor
Filter Cigarettes

SURGEON GENERAL WARNING: Cigarette
Smoke Contains Carbon Monoxide

WARNING:
SMOKING IS ADDICTIVE

20 CLASS M CIGARETTES
LIGHT TASTE
MEDIANT 40000001 1-800-682-3330
MADE IN U.S.A.

MENTHOL
100's BOX



Bronson®
MENTHOL 100's BOX

415-2630
WV/D

MENTHOL
100's BOX

Full Flavor
Filter Cigarettes

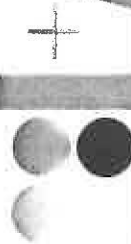


Bronson®

MENTHOL 100'S BOX

Bronson®

Bronson®



Bronson[®]



Filter Cigarettes

SILVER 100's BOX

1 CLASS A FILTER CIGARETTES



Bronson[®]

SILVER 100's BOX

SURGEON GENERAL'S WARNING: Smoking
By Pregnant Women May Result in
Fetal Injury, Premature Birth,
And Low Birth Weight

**100'S BOX
CIGARETTES**



MENTHOL
SILVER

**100'S BOX
CIGARETTES**
MENTHOL SILVER

MENTHOL
SILVER



**100'S BOX
CIGARETTES**

**100'S BOX
CIGARETTES**

**SURGEON GENERAL'S WARNING: Quitting
Smoking Now Greatly Reduces Serious
Risks to Your Health.**

21



WARNING: SMOKING IS ADDICTIVE
20 CLASS A CIGARETTES
LIGGETT GROUP
MEBANE, NC 27302 1-800-682-3330
MADE IN U.S.A.



415-6063
WPS



100'S BOX
CIGARETTES
MENTHOL SILVER

TEN PACKS OF TWENTY



100'S BOX
CIGARETTES
MENTHOL SILVER

**SURGEON GENERAL'S WARNING: Cigarette
 Smoke Contains Carbon Monoxide.**

SURGEON GENERAL'S WARNING: Cigarette
Smoke Contains Carbon Monoxide.

WARNING: SMOKING IS ADDICTIVE
20 CLASS A CIGARETTES
MANUFACTURED BY LIGGETT GROUP
MEBANE, NC 27302
MADE IN U.S.A.



TOURNEY
BLUE

TOURNEY
BLUE
100'S BOX

TOURNEY
BLUE



WARNING: SMOKING IS ADDICTIVE

200 CLASS A CIGARETTES
MANUFACTURED BY LIGGETT GROUP
MEBANE, NC 27302
MADE IN U.S.A.

BLUE

TOURNEY

100'S BOX

INGREDIENTS: Blended tobacco, water, high fructose corn syrup, glycerol, propylene glycol, sugars, casing flavor, natural and artificial flavors. Any questions or problems locating our fine products, call 1-800-682-3230. Please see our website at www.liggettgroup.com for more information.

GREAT PRICE
PREMIUM TASTE!

100'S BOX

TOURNEY



BLUE

100'S BOX

TOURNEY

BLUE

SURGEON GENERAL'S WARNING: Quitting Smoking Now Greatly Reduces Serious Risks to Your Health.





Division of
Advertising Practices

United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

May 31, 2013

John R. Long, Esq.
Vice President & General Counsel
Liggett Group LLC
100 Maple Lane
Mebane, NC 27302

Dear Mr. Long:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Liggett Group LLC (“Liggett”) on May 30, 2013 calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Bronson, Class A, Eve, Grand Prix, Liggett Select, Montego, Pyramid, and Tourney brands of cigarettes; and (2) expansion of Liggett’s plan for display of the warnings on the Bronson, Class A, and Tourney brands to include additional varieties of those brands.

Liggett’s sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, with the exception of the Pyramid Red Box (Kings and 100’s) and Pyramid Blue 100’s Box varieties,¹ and the warnings on the sample packs and cartons submitted with your letters on the following dates continue to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness:²

¹ The Pyramid Red (Kings and 100’s) and Pyramid Blue 100’s Box varieties are subject to quarterly rotation, which does not require annual approval.

² Liggett stated in its May 30, 2013 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on these dates.

<u>Brand</u>	<u>Date(s)</u>
Bronson	March 2, 2006 May 4, 2010 June 2, 2010 September 21, 2010 October 13, 2011 January 29, 2013
Class A	February 7, 2000 May 4, 2010 October 13, 2011 January 29, 2013
Eve	May 4, 2010
Grand Prix	September 29, 2008 May 4, 2010 October 13, 2011
Liggett Select	November 8, 2004 May 4, 2010 June 2, 2010 October 13, 2011
Montego	April 3, 2006 May 4, 2010 June 2, 2010
Pyramid	September 25, 2009 May 4, 2010 February 23, 2011
Tourney	November 30, 2005 May 4, 2010 October 13, 2011 January 29, 2013

Accordingly, Liggett's plan for simultaneous display of the four health warnings on packaging for the following varieties is hereby approved:

- Twenty-one varieties of the Bronson brand: Non-Filter Kings Soft Pack, Full Flavor Kings (Soft Pack and Box), Full Flavor 100's (Soft Pack and Box), Full Flavor Menthol Kings (Soft Pack and Box), Full Flavor Menthol 100's (Soft Pack and Box), Gold Kings (Soft Pack and Box), Gold 100's (Soft Pack and Box), Silver Kings (Soft Pack and Box),

Silver 100's (Soft Pack and Box), Gold Menthol Kings (Soft Pack and Box), and Gold Menthol 100's (Soft Pack and Box);

- Eighteen varieties of the Class A brand: Non-Filter Kings (Soft Pack and Box), Full Flavor Kings Soft Pack, Full Flavor 100's (Soft Pack and Box), Filter Kings (Soft Pack and Box), Filter 100's (Soft Pack and Box), Menthol Filter Kings (Soft Pack and Box), Menthol Filter 100's (Soft Pack and Box), Blue Kings Soft Pack, Blue 100's (Soft Pack and Box), and Menthol Silver 100's (Soft Pack and Box);
- Four Box varieties of the Eve brand: Amethyst 120's, Sapphire 120's, Menthol Emerald 120's, and Menthol Turquoise 120's;
- Sixteen varieties of the Grand Prix brand: Non-Filter Classic Kings (Soft Pack and Box), Filter Red Kings (Soft Pack and Box), Filter Red 100's (Soft Pack and Box), Blue Kings (Soft Pack and Box), Blue 100's (Soft Pack and Box), Orange 100's (Soft Pack and Box), Menthol Gold Box (Kings and 100's), and Menthol Silver 100's (Soft Pack and Box);
- Seventeen varieties of the Liggett Select brand: Non-Filter Kings (Soft Pack and Box), Red Kings (Soft Pack and Box), Red 100's (Soft Pack and Box), Gold Kings (Soft Pack and Box), Gold 100's (Soft Pack and Box), Silver 100's (Soft Pack and Box), Menthol Gold Box (Kings and 100's), Menthol Silver Kings Box, and Menthol Silver 100's (Soft Pack and Box);
- Eight Box varieties of the Montego brand: Full Flavor (Kings and 100's), Gold (Kings and 100's), Blue 100's, Menthol Kings, and Menthol Silver (Kings and 100's);
- Nine varieties of the Pyramid brand: Non-Filter Kings (Soft Pack and Box), Blue Kings Box, Orange Box (Kings and 100's), Menthol Gold Box (Kings and 100's), Menthol Silver Box (Kings and 100's); and
- Twenty-one varieties of the Tourney brand: Non-Filter Kings (Soft Pack and Box), Full Flavor Kings (Soft Pack and Box), Full Flavor 100's (Soft Pack and Box), Gold Kings (Soft Pack and Box), Gold 100's (Soft Pack and Box), Blue 100's (Soft Pack and Box), Menthol Full Flavor Box (Kings and 100's), Menthol Gold Kings (Soft Pack and Box), Menthol Gold 100's (Soft Pack and Box), Slims Rose 120's Box, Slims Blue 120's Box, and Slims Menthol Teal 120's Box.

This approval pertains only to packaging that meets the requirements of the Cigarette Act. Furthermore, the four health warnings must appear exactly as shown on the packs and cartons that the Commission has most recently approved.

John R. Long, Esq.
May 31, 2013
Page 4

Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.³ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

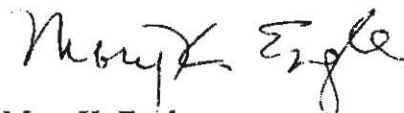
Please note that this letter only approves Liggett's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on Liggett's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging or in advertising for Liggett's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of Liggett's packaging and advertising under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

This approval is effective on the date of this letter and runs through May 30, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

If you have any questions regarding this approval, please contact Mariel Woods at (202) 326-3225.

Very truly yours,



Mary K. Engle
Associate Director

³ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.



WIND RIVER TOBACCO CO.

June 6, 2013

VIA Email and U.S.P.S

Ms. Mary K. Engle
Associate Director
Federal Trade Commission
Division of Advertising Practices
Sixth and Pennsylvania Avenue, N.W.
Washington, D.C. 20580
FX: (202)-326-3259

**RE: Wind River Tobacco Company, LLC –American Bison® Cigarette & Nashville®
Cigarette Labeling Rotation Plan Application Pursuant to 15 U.S.C. §1333(c)(2)**

Dear Ms. Engle:

This is an application pursuant to 15 U.S.C. §1333(c)(2) for renewal of the plan of Wind River Tobacco Company, LLC, ("WRTC") for its American Bison® & Nashville® cigarette brands. WRTC's address is Post Office Box 4600, Jackson Hole, Wyoming 83001, with corporate offices at 1315 S. Hwy 89 Suite 202, Jackson, WY 83001 (The U.S. Postal Service, ("USPS"), does not deliver to physical addresses in Jackson, WY. Correspondence by USPS must be addressed to P.O. Box 4600. Non-USPS correspondence carried by UPS, FedEx, etc. must be addressed to 1315 S. Hwy 89 Suite 202, Jackson, WY).

I, Stacy Saunders, Chief Compliance Officer of WRTC confirm and warrant that I will cause the company to conduct its operations so that the four warnings specified in 15 U.S.C. §1333(a)(1) are properly displayed for American Bison® & Nashville® cigarettes. WRTC will display the four warnings so that they will appear an equal number of times on the packs and cartons of each brand style of American Bison® Cigarettes & Nashville® Cigarettes it manufactures during the twelve month period following approval of this application. We will achieve this by having all warnings print simultaneously at the time of both pack and carton print runs. Wind River Tobacco will keep records of compliance for the submitted rotation plan. WRTC manufactures American Bison® Cigarettes & Nashville® Cigarettes under our tobacco manufacturing license number TP-TN-15001.

During 2013, WRTC plans to manufacture four brand styles of American Bison® Cigarettes: (1) Bold Filter King Size Soft Pack Cigarettes (2) Mellow Filter King Size Soft Pack Cigarettes (3) Bold Organic Filter King Size Soft Pack Cigarettes (4) Mellow Organic Filter King Size Soft Pack Cigarettes and three brand styles of Nashville® Cigarettes: (1) Full Flavor Filter King Size Soft Pack Cigarettes; (2) Smooth Filter King Size Pack Soft Pack Cigarettes and (3) Menthol Filter King Size Soft Pack Cigarettes. 15 U.S.C. §1333(c)(2)(A). The term "brand style" is defined in the statute to mean: a variety of cigarettes distinguished by the tobacco used, tar and nicotine content, flavoring used, size of the cigarette, filtration on the cigarette, or packaging.

WRTC operates on a calendar year. WRTC believes that sales of American Bison® Cigarettes & Nashville® Cigarettes will not exceed one quarter of one percent of cigarettes manufactured in the United States during calendar year 2013. The combined sales of each of WRTC's four American Bison® & three Nashville® brand styles which are the only brands and brand styles manufactured by WRTC were well below one quarter of one percent of the cigarettes sold in the United States during 2012. These determinations are based upon WRTC's records showing that sales made during calendar year 2012 were [REDACTED] sticks American Bison® Cigarette sticks and [REDACTED] Nashville® Cigarette sticks. Estimated 2013 sales are [REDACTED] sticks.

As you know, cigarette labeling in the United States is governed by the Federal Cigarette Labeling and Advertising Act, as amended, 36 U.S.C. §§1331-41. The Commission may grant the twelve month alternative to the quarterly rotation cycle that WRTC requests if:

- (i) the number of cigarettes of such brand style sold in the fiscal year of the manufacturer or importer preceding the submission of the application is less than one-fourth of 1 percent of all the cigarettes sold in the United States in such year, and
- (ii) more than one-half of the cigarettes manufactured or imported by such manufacturer or importer for sale in the United States are packaged into brand styles which met the requirements of clause (i).

WRTC submitted its plan for advertising the American Bison® brand in advertisements not exceeding 720 square inches on April, 23 2002. WRTC submitted its internet advertising plan for the American Bison® brand on June 16th 2004 and for the Nashville® brand on February 9th 2006. WRTC will maintain compliance with those approved plans.

Actual packs and cartons for each brand and style with each of the four warnings were included with the previous submissions. The first submission on April 26, 2011 included packaging styles for two brand styles of American Bison® Cigarettes: (1) Bold Filter King Size Soft Pack Cigarettes (2) Mellow Filter King Size Soft Pack Cigarettes and three brand styles of Nashville® Cigarettes: (1) Full Flavor Filter King Size Soft Pack Cigarettes; (2) Smooth Filter King Size Pack Soft Pack Cigarettes and (3) Menthol Filter King Size Soft Pack Cigarettes.

The second submission on May 10th, 2011 contained packaging samples for two brand styles of American Bison® Cigarettes: (1) Bold Organic Filter King Size Soft Pack Cigarettes (2) Mellow Organic Filter King Size Soft Pack Cigarettes. The four cigarette health warnings will

appear exactly as shown on the representative samples of packaging for the American Bison® Cigarettes and for the Nashville® Cigarettes brands.

Please let me know if you need any additional information.

Very truly yours,

A handwritten signature in black ink, appearing to read "Stacy Saunders", with a large, stylized initial "S" and a long horizontal flourish extending to the right.

Stacy Saunders
Chief Compliance Officer



Division of
Advertising Practices

United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

June 11, 2013

Stacy Saunders
Wind River Tobacco Company, LLC
P.O. Box 4600
Jackson Hole, WY 83001

Dear Ms. Saunders:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Wind River Tobacco Company, LLC ("WRTC") dated June 6, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the American Bison and Nashville brands of cigarettes.

WRTC's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letters dated April 26, 2011 (American Bison, Nashville) and May 10, 2011 (American Bison) continue to appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹ Accordingly, WRTC's plan for simultaneous display of the four health warnings on packaging is hereby approved for the following varieties:

- Four king size soft pack varieties of the American Bison brand: Bold Filter, Mellow Filter, Bold Organic Filter, and Mellow Organic Filter; and
- Three king size soft pack varieties of the Nashville brand: Full Flavor Filter, Smooth Filter, and Menthol Filter.

Approval of this plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

¹ WRTC stated in its June 6, 2013 letter that the four health warnings will appear exactly as shown on the sample packs and cartons submitted on these dates.

² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Stacy Saunders
June 11, 2013
Page 2

Please note that this letter only approves WRTC's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on WRTC's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging or in advertising for WRTC's cigarettes, including, but not limited to, "organic" and "additive free." Nor does this letter purport to interpret or express any opinion about the adequacy of WRTC's packaging and advertising under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

This approval is effective on the date of this letter and runs through June 10, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

If you have any questions regarding this approval, please contact William Ducklow at (202) 326-2407.

Very truly yours,



Mary K. Engle
Associate Director

RENEGADE TOBACCO COMPANY

June 12, 2013

Ms. Mary K. Engle
Associate Director
Bureau of Consumer Protection
Division of Advertising Practices
Federal Trade Commission
Sixth and Pennsylvania Avenue, N.W.
Washington, D.C. 20580

***RE: Renegade Tobacco Company – Tucson®, Barton® and Tracker® Cigarette Labeling
Rotation Pursuant to 15 U.S.C. §1333(c)(2)***

Dear Ms. Engle:

This is an application pursuant to 15 U.S.C. §1333(c)(2) for approval of the plan of Renegade Tobacco Company for the display of the health warnings on its Tucson®, Barton® and Tracker® cigarette brands. Renegade Tobacco Company's address is 321 Farmington Road, Mocksville, NC 27028.

I, Peter L. Tourtellot, Trustee of Renegade Tobacco Company, confirm and warrant that I will cause Renegade Tobacco Company to conduct its operations so that there is an equal display of the four warnings on the packs and cartons of each brand style of Tucson®, Barton® and Tracker® cigarettes throughout the year. Renegade Tobacco Company obtains from its printer equal numbers of all four warnings on the packs and cartons of each brand style at the time of shipment of each package order. Renegade Tobacco Company will maintain records demonstrating compliance with this plan.

Renegade Tobacco Company will have manufactured Tracker®, Tucson®, and Barton® cigarettes under tobacco manufacturing license number TP-NC-631. Renegade Tobacco Company currently manufactures only Tucson®, Barton® and Tracker® brands of cigarettes. Renegade Tobacco Company is the owner of the Tucson®, Barton® and Tracker® brands of cigarettes and licenses these brands to Alternative Brands, Inc., its sister company, to manufacture.

Under the Federal Cigarette Labeling and Advertising Act, as amended, 36 U.S.C. §§1331-41, the Commission may grant the twelve month label rotation cycle that Renegade Tobacco Company requests if:

321 FARMINGTON ROAD
MOCKSVILLE, NORTH CAROLINA 27028
(336) 940-4818 FAX (336) 940-3669

(i) the number of cigarettes of such brand style sold in the fiscal year of the manufacturer or importer preceding the submission of the application is less than one-fourth of 1 percent of all the cigarettes sold in the United States in such year, and

(ii) more than one-half of the cigarettes manufactured or imported by such manufacturer or importer for sale in the United States are packaged into brand styles which met the requirements of clause (i).

Renegade Tobacco Company's sales for Tucson®, Barton®, and Tracker® brands for fiscal year 2012 are as follows:

- [REDACTED] sticks of Barton® brand cigarettes;
- [REDACTED] sticks of Tracker® brand cigarettes;
- [REDACTED] sticks of Tucson® brand cigarettes.

Renegade received approval of its warning statement display plan for Barton®, Tucson® and Tracker® on June 13, 2012. Renegade Tobacco Company's projected sales for Tucson®, Tracker®, and Barton® Brands for fiscal year 2013 are as follows:

- [REDACTED] sticks of Barton® brand cigarettes;
- [REDACTED] sticks of Tracker® brand cigarettes; and
- [REDACTED] sticks of Tucson® brand cigarettes.

Based on its low sales volume, Renegade Tobacco Company qualifies for the alternative to quarterly rotation of the four health warnings on packaging.

During 2013, Renegade Tobacco Company plans to have manufactured fifteen brand styles of Tucson®:

- (1) Full Flavor Kings – 84mm – Soft Pack Cigarettes;
- (2) Gold Kings (gold packaging) – 84mm – Soft Pack Cigarettes;
- (3) Blue Kings (sky blue packaging) – 84mm – Soft Pack Cigarettes;
- (4) Menthol Full Flavor Kings (dark blue green packaging) – 84mm – Soft Pack Cigarettes;
- (5) Non Filter Kings – 84mm - Soft Pack Cigarettes;
- (6) Menthol Gold Kings (sage green packaging)– 84 mm – Soft Pack Cigarettes;

- (7) Full Flavor 100's– 100mm - Soft Pack Cigarettes;
- (8) Gold 100's (gold packaging) – 100mm - Soft Pack Cigarettes;
- (9) Blue 100's (sky blue packaging) – 100mm – Soft Pack Cigarettes;
- (10) Menthol Full Flavor 100's (dark blue green packaging) – 100mm - Soft Pack Cigarettes;
- (11) Menthol Gold 100's (sage green packaging)-100mm – Soft Pack Cigarettes;
- (12) Full Flavor Kings Box – 84mm – Hard Pack Cigarettes;
- (13) Gold Kings Box (gold packaging) – 84mm – Hard Pack Cigarettes;
- (14) Full Flavor 100's Box – 100mm – Hard Pack Cigarettes; and
- (15) Gold 100's Box (gold packaging) – 100mm – Hard Pack Cigarettes.

During 2013, Renegade Tobacco Company plans to have manufactured twenty-one brand styles of Tracker®:

- (1) Full Flavor Kings – 84mm –Soft Pack Cigarettes;
- (2) Gold Kings (gold packaging) – 84mm – Soft Pack Cigarettes;
- (3) Blue Kings (sky blue packaging) – 84mm –Soft Pack Cigarettes;
- (4) Menthol Full Flavor Kings (dark green packaging) – 84mm – Soft Pack Cigarettes;
- (5) Menthol Gold Kings (light green packaging) – 84mm – Soft Pack Cigarettes;
- (6) Non Filter Kings – 84mm – Soft Pack Cigarettes;
- (7) Full Flavor 100's – 100mm – Soft Pack Cigarettes;
- (8) Gold 100's (gold packaging) – 100mm – Soft Pack Cigarettes;
- (9) Blue 100's (sky blue packaging) – 100mm – Soft Pack Cigarettes;
- (10) Menthol Full Flavor 100's (dark green packaging) – 100mm – Soft Pack Cigarettes;
- (11) Menthol Gold 100's (light green packaging) – 100mm – Soft Pack Cigarettes;
- (12) Red Bear Kings – 84mm – Hard Pack Cigarettes;
- (13) Golden Panther Kings – 84mm – Hard Pack Cigarettes;
- (14) Green Forest Kings – 84mm – Hard Pack Cigarettes;
- (15) Green Mist Kings – 84mm – Hard Pack Cigarettes;
- (16) Blue Eagle Kings – 84mm - Hard Pack Cigarettes;
- (17) Red Bear 100's– 100mm – Hard Pack Cigarettes;
- (18) Golden Panther 100's – 100mm - Hard Pack Cigarettes;
- (19) Green Forest 100's – 100mm - Hard Pack Cigarettes;
- (20) Green Mist 100's – 100mm – Hard Pack Cigarettes; and

(21) Blue Eagle 100's – 100mm - Hard Pack Cigarettes.

During 2013, Renegade Tobacco Company plans to have manufactured nine brand styles of Barton®:

- (1) Full Flavor Kings – 84mm – Soft Pack cigarettes;
- (2) Blue Kings (royal blue packaging) – 84mm – Soft Pack cigarettes;
- (3) Menthol Full Flavor Kings (dark green packaging) – 84mm – Soft Pack Cigarettes;
- (4) Non Filter Kings – 84mm - Soft Pack Cigarettes;
- (5) Full Flavor 100's– 100mm - Soft Pack Cigarettes;
- (6) Blue 100's (royal blue packaging) – 100mm - Soft Pack Cigarettes;
- (7) Silver 100's (light blue packaging with silver trim) – 100mm – Soft Cigarettes;
- (8) Menthol Full Flavor 100's (dark green packaging) – 100mm - Soft Pack Cigarettes;
- (9) Menthol Gold 100's (light green packaging) – 100mm - Soft Pack Cigarettes.

The four warnings will appear exactly as shown on the actual packs and cartons for each brand style of the Tracker®, Tucson® and Barton® brands submitted with our April 9, 2013 letter.

Renegade Tobacco Company does not advertise nor does it intend to advertise. Before engaging in advertising, we will submit a plan to the Federal Trade Commission for the appropriate approvals.

Please let me know if you need any additional information.

Very truly yours,



Peter L. Tourtellot
Trustee

Selected packaging samples from those
submitted with the plan.

Sale to Minors
Prohibited

20 Class A
Cigarettes

TUCSON



NON-FILTER KINGS

MADE IN U.S.A.

TUCSON

NO FILTER

TUCSON



NON-FILTER KINGS

MADE IN U.S.A.

SURGEON GENERAL'S WARNING:
Quitting Smoking Now Greatly
Reduces Serious Risks to Your Health.

Alternative Brands, Inc.
MCKEITHEN, MO. 27000
1-800-135-4300
TM-MC-1988



TU4015

10
TUCSON



200 Class A Cigarettes

Sale to Minors Prohibited

TUCSON

100's BOX

MADE IN USA



TUCSON

BOX

SURGEON GENERAL'S WARNING: Smoking By Pregnant Women May Result in Fetal Injury, Premature Birth, And Low Birth Weight.

TUCSON



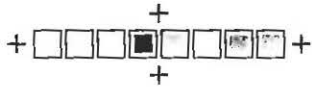
Manufactured by
Alternative Brands, Inc.
Mocksville, NC 27028



TP-NC-631

W 18

TR2037



10/5/12

SURGEON GENERAL'S WARNING:
Cigarette Smoke
Contains Carbon Monoxide.

100's
Tracker
GREEN FOREST



100'S CIGARETTES

100'S
Tracker
GREEN FOREST
BOX

50 CIGARETTES



10'S
Tracker
GREEN FOREST

BOX

MADE IN USA

10'S
Tracker
GREEN FOREST
BOX

Please
Don't Litter.

MADE IN USA

Sale to Minors
Prohibited

BOX

Tracker

100's

Made in USA

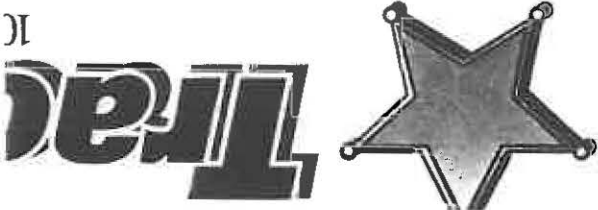
Tracker

100's

SURGEON GENERAL'S WARNING:
Smoking Causes Lung Cancer, Heart Disease,
Emphysema, And May Complicate Pregnancy.

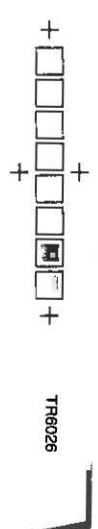
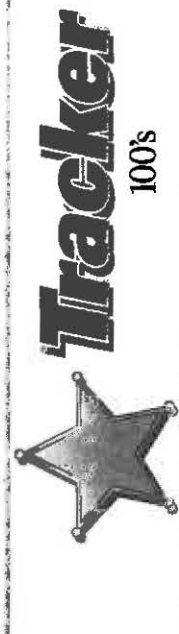
MA

Tracker



Sale to Minors Prohibited

TP-NC-631



Made in USA

BARTON FULL FLAVOR
BARTON FULL FLAVOR



© 2001 B&W T Co.



20 CIGARETTES
CIGARETTES

FSC



BD-4002



BARTON FULL FLAVOR

SURGEON GENERAL'S WARNING:
Quitting Smoking Now Greatly
Reduces Serious Risks to Your Health.

BARTON

MENTHOL FULL FLAVOR



Made in USA

PREMIUM AMERICAN BLEND

BARTON



BARTON

MENTHOL FULL FLAVOR



SURGEON GENERAL'S WARNING:
Smoking Causes Lung Cancer, Heart Disease,
Emphysema, And May Complicate Pregnancy.

PREMIUM AMERICAN BLEND

BARTON

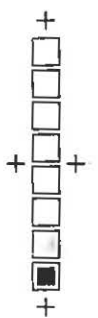
MENTHOL FULL FLAVOR



Made in USA

BARTON

MENTHOL FULL FLAVOR



BD6011

1

10
11
12
13
14



United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

Division of Advertising Practice

June 12, 2013

Mr. Peter L. Tourtellot
Renegade Tobacco Company
321 Farmington Road
Mocksville, NC 27028

Dear Mr. Tourtellot:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Renegade Tobacco Company ("Renegade") on June 12, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Tucson, Tracker, and Barton brands of cigarettes.

Renegade's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letter dated April 9, 2013 appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹

Accordingly, Renegade's plan for simultaneous display of the four health warnings on packaging is hereby approved for the following varieties:

- Fifteen varieties of the Tucson brand: Full Flavor Kings (Hard Pack and Soft Pack), Full Flavor 100's (Hard Pack and Soft Pack), Gold Kings (Hard Pack and Soft Pack), Gold 100's (Hard Pack and Soft Pack), Blue Kings Soft Pack (sky blue packaging), Blue 100's Soft Pack (sky blue packaging), Menthol Full Flavor Kings Soft Pack (dark blue-green packaging), Menthol Full Flavor 100's Soft Pack (dark blue-green packaging), Menthol

¹ As set forth in its June 12, 2013 letter, Renegade is using colors in the names of a number of its cigarette varieties (*e.g.*, Tucson Gold Kings Hard Pack). We note that the color names are not always printed on the packaging (*e.g.*, the word "Blue" does not appear on the packaging of the Tracker Blue 100's Soft Pack variety). However, except as indicated by the use of a parenthetical referencing the color used in a variety's packaging – for example, "Tucson Menthol Gold Kings Soft Pack (sage green packaging)" – the color referenced in a variety's name does conform to the color used in its packaging.

Gold Kings Soft Pack (sage green packaging), Menthol Gold 100's Soft Pack (sage green packaging), and Non-Filter Kings Soft Pack;

- Twenty-one varieties of the Tracker brand: Full Flavor Soft Pack (Kings and 100's), Gold Soft Pack (Kings and 100's), Blue Kings Soft Pack (sky blue packaging), Blue 100's Soft Pack (sky blue packaging), Menthol Full Flavor Kings Soft Pack (dark green packaging), Menthol Full Flavor 100's Soft Pack (dark green packaging), Menthol Gold Kings Soft Pack (light green packaging), Menthol Gold 100's Soft Pack (light green packaging), Non-Filter Kings Soft Pack, Red Bear Hard Pack (Kings and 100's), Golden Panther Hard Pack (Kings and 100's), Green Forest Hard Pack (Kings and 100's), Green Mist Hard Pack (Kings and 100's), and Blue Eagle Hard Pack (Kings and 100's); and
- Nine Soft Pack varieties of the Barton brand: Non-Filter Kings, Full Flavor (Kings and 100's), Blue Kings (royal blue packaging), Blue 100's (royal blue packaging), Silver 100's (light blue packaging with silver trim), Menthol Full Flavor Kings (dark green packaging), Menthol Full Flavor 100's (dark green packaging), and Menthol Gold 100's (light green packaging).

Approval of Renegade's plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

If Renegade decides to advertise in the future, it must submit a plan detailing how it will comply with the requirements of the Cigarette Act with respect to display of the health warning statements in advertisements.

Please note that this letter only approves Renegade's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on Renegade's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging for Renegade's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of Renegade's packaging under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at

² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

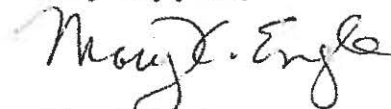
Mr. Peter L. Tourtellot
June 12, 2013
Page 3

www.fda.gov/TobaccoProducts/default.htm, or
www.fda.gov/TobaccoProducts/ResourcesforYou/ForIndustry/default.htm, and sign up for FDA
email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

**This approval is effective on the date of this letter and runs through June 11, 2014,
or until the authority to approve cigarette health warning statement plans moves from the
FTC to the FDA, whichever comes first.**

If you have any questions regarding this approval, please contact Caitlyn Brady at (202)
326-2848.

Very truly yours,



Mary K. Engle
Associate Director



May 28th, 2013

Ms. Mary K. Engle
Associate Director, Division of Advertising Practices
Federal Trade Commission
600 Pennsylvania Avenue, NW
Washington, DC 20580

Re: Plan for Compliance with the Federal Cigarette Labeling and Advertising Act for Global Classic, Patriot, Silver Cloud, Global Fiesta cigarette

Dear Ms. Engle:

Global Tobacco LLC received approval from you on July 19, 2010 for our plan to advertise Global Classic, Patriot, Silver Cloud and Global Fiesta brand of cigarettes and on July 11th, 2012 to equalize the Surgeon General's Warning's on packaging of certain styles of Global Classic, Patriot, Silver Cloud and Global Fiesta brand. We now want to renew our plan by submitting this letter on the approved Global Classic, Patriot, Silver Cloud and Global Fiesta brand of cigarettes. In order to facilitate such manufacturing, we submit this letter containing our plan for compliance with the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331 *et. seq.* (the "FCLAA").

As a preliminary matter, we currently hold a permit to manufacture cigarettes (TP-TX-15001) at our principal place of business located at 2861 Congressman Ln, Suite 300, Dallas, TX 75220.

I. PACKAGING

This section addresses the plan for compliance with respect to the "Packaging" requirements of the FCLA, including a discussion of the warning label size and location, the warning label rotation and records of compliance.

A. Warning Label Size and Location

We plan to renew our plan on the following brands:

1. Global Classic
2. Patricit
3. Silver Cloud
4. Global Fiesta



www.globaltobaccollc.com

The following are the brand styles of the Global Classic Brand:

1. Global Classic Red /100's/ Box
2. Global Classic Gold /100's/Box
3. Global Classic Menthol /100's/Box
4. Global Classic Menthol Gold /100's/Box
5. Global Classic Silver /100's/Box
6. Global Classic Red /Kings/Box
7. Global Classic Gold /Kings/Box
8. Global Classic Menthol /Kings/Box
9. Global Classic Red/100's/Soft
10. Global Classic Gold/100's/Soft
11. Global Classic Menthol/100's/Soft
12. Global Classic Menthol Gold/100's/Soft
13. Global Classic Silver/100's/Soft
14. Global Classic Red /Kings/Soft
15. Global Classic Gold /Kings/Soft
16. Global Classic Menthol /Kings/Soft

The following are the brand styles of the Patriot Brand:

1. Patriot Red /100's/Soft
2. Patriot Gold /100's/Soft
3. Patriot Menthol /100's/Soft
4. Patriot Menthol Gold /100's/Soft
5. Patriot Silver /100's/Soft
6. Patriot Red /Kings/Soft
7. Patriot Gold /Kings/Soft
8. Patriot Menthol /Kings/Soft

The following are the brand styles of the Silver Cloud Brand:

1. Silver Cloud Red /100's/Soft
2. Silver Cloud Gold /100's/Soft
3. Silver Cloud Menthol /100's/Soft
4. Silver Cloud Menthol Gold /100's/Soft
5. Silver Cloud Silver /100's/Soft
6. Silver Cloud Red /Kings/Soft
7. Silver Cloud Gold /Kings/Soft
8. Silver Cloud Menthol /Kings/Soft

The following are the brand styles of the Global Fiesta Brand:

1. Global Fiesta Red/100's/Box
2. Global Fiesta Gold/100's/Box
3. Global Fiesta Menthol/100's/Box



www.globaltobacco.com

4. Global Fiesta Menthol Gold/100's/Box
5. Global Fiesta Silver/100's/Box
6. Global Fiesta Red/Kings/Box
7. Global Fiesta Gold/Kings/Box
8. Global Fiesta Menthol/Kings/Box

Included with our letter dated May 13, 2010 and June 17, 2010 were samples of actual cartons and packages for certain styles of Global Classic, Patriot, Silver Cloud and Global Fiesta brand. The carton and package samples have been prepared in accordance with the precise wording, capitalization, and punctuation of the warnings under section 1333(a) of the FCLAA and in compliance with the requirements for placement and size of the warnings on the packaging under Section 1333(b)(1) of the FCLAA. The required warnings will appear on both the actual packages and cartons of the foregoing brand styles exactly as they appear on the samples that we submitted to FTC which meet the requirements of the cigarette act.

B. Warning Label Rotation: 1332(c) (2) Election

Through the date of this application, the Surgeon General's warning on the packages for the brand styles of Global Classic, Patriot, Silver Cloud and Global Fiesta brand have been equalized in accordance with the plan. I wish to employ the option for warning label equalization provided for in Section 1332(c)(2) of the FCLAA and display the four required warning labels an equal number of times on the packages and cartons of each of the foregoing brand styles for the one year period beginning on the date of approval of this plan.

As you are no doubt aware, Section 1332(c)(2) allows a cigarette manufacturer or importer to display the four warnings an equal number of times during the year on a brand style's packaging if the company's annual sales of that brand style are less than one-fourth (1/4th) of one percent (1%) of all of the cigarettes sold in the United States and more than half the cigarettes manufactured or imported by that company are packaged into brand styles that meet this threshold. Total sales for all brand styles for fiscal year 2012 were [REDACTED] sticks. The following is the actual sales volume for the fiscal year 2012 and we anticipate more or less the same for the calendar year 2013. Global Tobacco's fiscal year is same as the calendar year.

1.	Global Classic Red /100's/ Box	[REDACTED]	Sticks
2.	Global Classic Gold /100's/Box	[REDACTED]	Sticks
3.	Global Classic Menthol /100's/Box	[REDACTED]	Sticks
4.	Global Classic Menthol Gold /100's/Box	[REDACTED]	Sticks
5.	Global Classic Silver /100's/Box	[REDACTED]	Sticks
6.	Global Classic Red /Kings/Box	[REDACTED]	Sticks
7.	Global Classic Gold /Kings/Box	[REDACTED]	Sticks
8.	Global Classic Menthol /Kings/Box	[REDACTED]	Sticks
9.	Global Classic Red/100's/Soft	[REDACTED]	Sticks
10.	Global Classic Gold/100's/Soft	[REDACTED]	Sticks
11.	Global Classic Menthol/100's/Soft	[REDACTED]	Sticks



www.globaltobacco.com

12.	Global Classic Menthol Gold/100's/Soft	[REDACTED]	Sticks
13.	Global Classic Silver/100's/Soft	[REDACTED]	Sticks
14.	Global Classic Red /Kings/Soft	[REDACTED]	Sticks
15.	Global Classic Gold /Kings/Soft	[REDACTED]	Sticks
16.	Global Classic Menthol /Kings/Soft	[REDACTED]	Sticks
Total actual sales of Global Classic Brand			Sticks

1.	Patriot Red /100's/Soft	[REDACTED]	Sticks
2.	Patriot Gold /100's/Soft	[REDACTED]	Sticks
3.	Patriot Menthol /100's/Soft	[REDACTED]	Sticks
4.	Patriot Menthol Gold /100's/Soft	[REDACTED]	Sticks
5.	Patriot Silver /100's/Soft	[REDACTED]	Sticks
6.	Patriot Red /Kings/Soft	[REDACTED]	Sticks
7.	Patriot Gold /Kings/Soft	[REDACTED]	Sticks
8.	Patriot Menthol /Kings/Soft	[REDACTED]	Sticks
Total actual sales of Patriot Brand			Sticks

1.	Silver Cloud Red /100's/Soft	[REDACTED]	Sticks
2.	Silver Cloud Gold /100's/Soft	[REDACTED]	Sticks
3.	Silver Cloud Menthol /100's/Soft	[REDACTED]	Sticks
4.	Silver Cloud Menthol Gold /100's/Soft	[REDACTED]	Sticks
5.	Silver Cloud Silver /100's/Soft	[REDACTED]	Sticks
6.	Silver Cloud Red /Kings/Soft	[REDACTED]	Sticks
7.	Silver Cloud Gold /Kings/Soft	[REDACTED]	Sticks
8.	Silver Cloud Menthol /Kings/Soft	[REDACTED]	Sticks
Total actual sales of Silver Cloud Brand			Sticks

1.	Global Fiesta Red/100's/Box	[REDACTED]	Sticks
2.	Global Fiesta Gold/100's/Box	[REDACTED]	Sticks
3.	Global Fiesta Menthol/100's/Box	[REDACTED]	Sticks
4.	Global Fiesta Menthol Gold/100's/Box	[REDACTED]	Sticks
5.	Global Fiesta Silver/100's/Box	[REDACTED]	Sticks
6.	Global Fiesta Red/Kings/Box	[REDACTED]	Sticks
7.	Global Fiesta Gold/Kings/Box	[REDACTED]	Sticks
8.	Global Fiesta Menthol/Kings/Box	[REDACTED]	Sticks
Total actual sales of Global Fiesta Brand			Sticks



According to the foregoing formula, equalization per brand style is appropriate where (1) the company's annual sales of that brand style were less than one-fourth ($1/4^{\text{th}}$) of one percent (1%) of all of the cigarettes sold in the United States in the previous fiscal year and (2) more than half of the cigarettes manufactured or imported by that company are packaged into brand styles that meet this low sales threshold.

Based on the foregoing sales volume, it seems that each of the foregoing brand styles qualifies for warning label equalization as our sales of each brand style were less than one-fourth ($1/4^{\text{th}}$) on one percent (1%) of all of the cigarettes sold in the United States.

I will ensure that all four of the required warnings shall be equally displayed on the packs and cartons of each brand style for the coming year by equalizing the use of each warning within each shipment of each brand style such that 25% of the packs and cartons shipped per shipment per brand style will display one of the four required warnings. As set forth below, I shall cause appropriate records to be maintained demonstrating that the four required warnings are equally placed on the packs and cartons of the foregoing brand styles.

C. Records of Compliance

I represent that I will maintain records demonstrating compliance with this plan at my principal place of business.

II. ADVERTISING

Global Tobacco, LLC intends to follow the "Advertising" requirements of the FCLAA.

On July 19, 2010 you approved Global Tobacco Company's plan for advertising for the Global Classic, Patriot, and Silver Cloud and Global Fiesta brands. This plan covers print advertisement not to exceed ten square feet in size. We will maintain compliance with this plan with respect to the "Advertising" requirements of the FCLAA, including a discussion of the warning label size and placement, and the warning label rotation.

A. Warning Label Size and Placement

The size of our advertisements will not exceed ten square feet. We will use the warnings formats that were submitted by the five leading U.S. cigarette manufacturers with their 1985 plans and we will place the warnings as specified in those plans. Accordingly, for its advertising I propose the quarterly rotation of warning labels in its advertisements set forth below.

We currently do not intend to operate a company website and do not intend to advertise our products in such website. Although a company web site (www.globaltobaccollc.com) is listed in our company letterhead, it is not functional and we do not have any plans to operate such web site in near future. However, in future, if we do operate a company website, we will submit our advertisement plans along with web-site details for FTC approval.



B. Warning Label Rotation:

We continue to maintain the following quarterly rotation schedule for advertising of the four required warning statements.

- A. **SURGEON GENERAL'S WARNING: Smoking Causes Lung Cancer, Heart Disease, Emphysema and may Complicate Pregnancy.**
- B. **SURGEON GENERAL'S WARNING: Quitting Smoking Now Greatly Reduces Serious Risks to Your Health.**
- C. **SURGEON GENERAL'S WARNING: Smoking by Pregnant Women May Result in Fetal Injury, Premature Birth and Low Birth Weight.**
- D. **SURGEON GENERAL'S WARNING: Cigarette Smoke Contains Carbon Monoxide.**

My schedule for quarterly rotation of the warnings in advertising is as follows:

	Global Classic	Patriot	Silver Cloud	Global Fiesta
First Quarter (Jan. – March)	A	B	C	D
Second Quarter (Apr. – June)	B	C	D	A
Third Quarter (July – Sept.)	C	D	A	B
Fourth Quarter (Oct. – Dec.)	D	A	B	C

Thank you for your prompt attention to this matter and for your assistance. If you have any questions or comments with respect to any of the foregoing, please do not hesitate to contact me.

Sincerely,

Swetha Duggirala
Regulatory Compliance Officer
Global Tobacco LLC
2861 Congressman Ln, Suite # 300
Dallas, Texas 75220
Phone: 214-357-6653 x 224
Fax: 214-357-6655



United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

Division of
Advertising Practices

June 18, 2013

Ms. Swetha Duggirala
Regulatory Compliance Officer
Global Tobacco, LLC
2861 Congressman Lane, Suite 300
Dallas, TX 75220

Dear Ms. Duggirala:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Global Tobacco, LLC ("Global Tobacco") on May 28, 2013, calling for simultaneous display (i.e., the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Global Classic, Patriot, Silver Cloud, and Global Fiesta brands of cigarettes.

Global Tobacco's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letters dated May 13 and June 17, 2010 continue to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹ Accordingly, Global Tobacco's plan for simultaneous display of the four health warnings on packaging is hereby approved for the following varieties:

- Sixteen varieties of the Global Classic brand: Red Kings (soft pack and hard pack), Red 100's (soft pack and hard pack), Gold Kings (soft pack and hard pack), Gold 100's (soft pack and hard pack), Menthol Kings (soft pack and hard pack), Menthol 100's (soft pack and hard pack), Menthol Gold 100's (soft pack and hard pack), and Silver 100's (soft pack and hard pack);

¹ Global Tobacco stated in its May 28, 2013 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on these dates. Although some of the warnings on the sample packs of the Global Classic brand and on the sample packs and cartons of the Fiesta brand initially submitted on May 13, 2010 contained capitalization errors, corrected samples were submitted on June 17, 2010.

- Eight soft pack varieties of the Patriot brand: Red Kings, Red 100's, Gold Kings, Gold 100's, Menthol Kings, Menthol 100's, Menthol Gold 100's, and Silver 100's;
- Eight soft pack varieties of the Silver Cloud brand: Red Kings, Red 100's, Gold Kings, Gold 100's, Menthol Kings, Menthol 100's, Menthol Gold 100's, and Silver 100's; and
- Eight hard pack varieties of the Global Fiesta brand: Red Kings, Red 100's, Gold Kings, Gold 100's, Menthol Kings, Menthol 100's, Menthol Gold 100's, and Silver 100's.

This approval pertains only to packaging that meets the requirements of the Cigarette Act in force as of the date of this letter. Furthermore, the four health warnings must appear exactly as shown on the packs and cartons that the Commission has previously approved.

Approval of Global Tobacco's plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

Please note that this letter only approves Global Tobacco's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on Global Tobacco's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging or in advertising for Global Tobacco's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of Global Tobacco's packaging and advertising under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

This approval is effective on the date of this letter and runs through June 17, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Ms. Swetha Duggirala
June 18, 2013
Page 3

If you have any questions regarding this approval, please contact Bonnie McGregor at (202) 326-2356.

Very truly yours,

A handwritten signature in black ink that reads "Mary K. Engle". The signature is written in a cursive style with a large, looped initial "M".

Mary K. Engle
Associate Director

June 11, 2013



Ms. Mary K. Engle
Federal Trade Commission
Division of Advertising Practices
600 Pennsylvania Avenue, N.W.
Room NJ-3212
Washington, DC 20580

4900 Indian Hill Road
Lewiston, NY 14092
(716) 754-4064
Fax (716) 754-4184

RE: Cigarette Health Warning Rotation Plan

Dear Ms. Engle,

This letter is being submitted for the alternative method to the quarterly Surgeon General Warning rotation plan for packaging of the following fifteen (15) varieties of the Exact cigarette brand, twelve (12) varieties of the Exact Elite cigarette brand, eighteen (18) styles of the Lewiston cigarette brand, twenty (20) varieties of the Market cigarette brand, one (1) style of the Maple Leaf cigarette brand, two (2) styles of the Outdoor Freedom cigarette brand, twenty-two (22) styles of the Smokin Joes cigarette brand, twenty-one (21) styles of the Smokin Joes Natural cigarette brand, eighteen (18) styles of the Smokin Joes Premium cigarette brand, and two (2) varieties of the Nightclub cigarette brand:

Exact Cigarette Brand
Exact Canadian Red King Size Soft Pack
Exact Canadian Blue King Size Soft Pack
Exact Red 100 Size Soft Pack
Exact Red King Size Box
Exact Red King Size Soft Pack
Exact Gold 100 Size Soft Pack
Exact Gold 100 Size Box
Exact Gold King Size Box
Exact Gold King Size Soft Pack
Exact Menthol 100 Size Soft Pack
Exact Menthol 100 Size Box
Exact Menthol King Size Soft Pack
Exact Menthol Gold 100 Size Soft Pack
Exact Menthol Gold King Size Soft Pack
Exact Blue 100 Size Soft Pack
Exact Elite Cigarette Brand
Exact Elite Red 100 Size Soft Pack
Exact Elite Red King Size Box



Exact Elite Red King Size Soft Pack
Exact Elite Gold 100 Size Soft Pack
Exact Elite Gold King Size Box
Exact Elite Gold King Size Soft Pack
Exact Elite Menthol 100 Size Soft Pack
Exact Elite Menthol King Size Soft Pack
Exact Elite Menthol Gold 100 Size Soft Pack
Exact Elite Menthol Gold King Size Soft Pack
Exact Elite NonFilter King Size Box
Exact Elite Blue 100 Size Soft Pack
Lewiston Cigarette Brand
Lewiston Red 100 Size Soft Pack
Lewiston Red 100 Size Box
Lewiston Red King Size Box
Lewiston Red King Size Soft Pack
Lewiston Gold 100 Size Soft Pack
Lewiston Gold 100 Size Box
Lewiston Gold King Size Box
Lewiston Gold King Size Soft Pack
Lewiston Menthol 100 Size Soft Pack
Lewiston Menthol 100 Size Box
Lewiston Menthol King Size Soft Pack
Lewiston Menthol King Size Box
Lewiston Menthol Gold 100 Size Soft Pack
Lewiston Menthol Gold 100 Size Box
Lewiston Menthol Gold King Size Soft Pack
Lewiston NonFilter King Size Soft Pack
Lewiston Blue 100 Size Soft Pack
Lewiston Blue 100 Size Box
Maple Leaf Cigarette Brand
Maple Leaf Canadian Blue King Size Box
Market Cigarette Brand
Market Red 100 Size Box
Market Red 100 Size Soft Pack
Market Red King Size Box
Market Red King Size Soft Pack
Market Gold 100 Size Box
Market Gold 100 Size Soft Pack
Market Gold King Size Box
Market Gold King Size Soft Pack
Market Menthol 100 Size Box
Market Menthol 100 Size Soft Pack
Market Menthol King Size Soft Pack
Market Menthol King Size Box
Market Menthol Gold 100 Size Box
Market Menthol Gold 100 Size Soft Pack
Market Menthol Gold King Size Soft Pack
Market Menthol Blue 100 Size Box

Market NonFilter King Size Box
Market Blue 100 Size Box
Market Blue 100 Size Soft Pack
Market Blue King Size Box

Outdoor Freedom Cigarette Brand
Outdoor Freedom Original King Size Box
Outdoor Freedom Smooth King Size Box
Smokin Joes Cigarette Brand
Smokin Joes Red 100 Size Soft Pack
Smokin Joes Red 100 Size Box
Smokin Joes Red King Size Box
Smokin Joes Red King Size Soft Pack
Smokin Joes Gold 100 Size Soft Pack
Smokin Joes Gold 100 Size Box
Smokin Joes Gold King Size Box
Smokin Joes Gold King Size Soft Pack
Smokin Joes Menthol 100 Size Soft Pack
Smokin Joes Menthol 100 Size Box
Smokin Joes Menthol King Size Soft Pack
Smokin Joes Menthol King Size Box
Smokin Joes Menthol Gold 100 Size Soft Pack
Smokin Joes Menthol Gold 100 Size Box
Smokin Joes Menthol Gold King Size Soft Pack
Smokin Joes Menthol Gold King Size Box
Smokin Joes NonFilter King Size Soft Pack
Smokin Joes NonFilter King Size Box
Smokin Joes Blue 100 Size Soft Pack
Smokin Joes Blue 100 Size Box
Smokin Joes Blue King Size Soft Pack
Smokin Joes Blue King Size Box
Smokin Joes Natural Cigarette Brand
Smokin Joes Natural Purple 100 Size Soft Pack
Smokin Joes Natural Purple 100 Size Box
Smokin Joes Natural Purple King Size Box
Smokin Joes Natural Purple King Size Soft Pack
Smokin Joes Natural Silver 100 Size Soft Pack
Smokin Joes Natural Silver 100 Size Box
Smokin Joes Natural Silver King Size Soft Pack
Smokin Joes Natural Silver King Size Box
Smokin Joes Natural Menthol 100 Size Soft Pack
Smokin Joes Natural Menthol 100 Size Box
Smokin Joes Natural Menthol King Size Box
Smokin Joes Natural Red 100 Size Soft Pack
Smokin Joes Natural Red 100 Size Box
Smokin Joes Natural Red King Size Soft Pack
Smokin Joes Natural Red King Size Box
Smokin Joes Natural Menthol Gold 100 Size Soft Pack

Smokin Joes Natural Menthol Gold King Size Box
Smokin Joes Natural Non-Filter King Size Soft Pack
Smokin Joes Natural White 100 Size Soft Pack
Smokin Joes Natural White 100 Size Box
Smokin Joes Natural White King Size Soft Pack
Smokin Joes Premium Cigarette Brand
Smokin Joes Premium Canadian Red King Size Box
Smokin Joes Premium Canadian Blue King Size Box
Smokin Joes Premium Red 100 Size Soft Pack
Smokin Joes Premium Red 100 Size Box
Smokin Joes Premium Red King Size Box
Smokin Joes Premium Red King Size Soft Pack
Smokin Joes Premium Gold 100 Size Soft Pack
Smokin Joes Premium Gold 100 Size Box
Smokin Joes Premium Gold King Size Box
Smokin Joes Premium Gold King Size Soft Pack
Smokin Joes Premium Menthol 100 Size Soft Pack
Smokin Joes Premium Menthol 100 Size Box
Smokin Joes Premium Menthol King Size Soft Pack
Smokin Joes Premium Menthol Gold 100 Size Soft Pack
Smokin Joes Premium Menthol Gold King Size Soft Pack
Smokin Joes Premium NonFilter King Size Soft Pack
Smokin Joes Premium Blue 100 Size Soft Pack
Smokin Joes Premium Blue King Size Soft Pack
Nightclub Cigarette Brand
Nightclub Rich King Size Box
Nightclub Smooth King Size Box

These cigarettes are manufactured by Joseph M. Anderson d/b/a Smokin Joes. Upon approval of this plan, the manufacturer will continue to sell these cigarettes under the authority of the Bureau of Alcohol, Tobacco & Firearms (Manufacturer of Tobacco Products License TP-NY-168).

The products submitted with this plan will continue to be packaged in 200 count cartons ("Outer Cartons"). Each Outer Carton will contain 10 packs of 20 cigarettes each ("Pack"). The warnings will appear exactly as they do on the actual pack labels and cartons submitted to the Federal Trade Commission with my May 11, 2010 letter with the exception of the Nightclub brand styles that will have the warnings appear exactly as shown on the actual pack labels and cartons submitted with my May 4, 2011 letter, the Outdoor Freedom brand styles that will have the warnings appear exactly as shown on the actual pack labels and cartons submitted with my August 27, 2010 letter, and the following six (6) styles of the Lewiston cigarette brand, three (3) styles of the Smokin

Joes Premium cigarette brand, three (3) styles of the Smokin Joes Natural cigarette brand, and two (2) styles of the Exact cigarette brand styles that will have the warnings appear exactly as shown on the actual pack labels and cartons submitted with my October 21, 2011 letter:

Exact Cigarette Brand
Exact Gold 100 Size Box
Exact Menthol 100 Size Box
Lewiston Cigarette Brand
Lewiston Red 100 Size Box
Lewiston Gold 100 Size Box
Lewiston Menthol 100 Size Box
Lewiston Menthol King Size Box
Lewiston Menthol Gold 100 Size Box
Lewiston Blue 100 Size Box
Smokin Joes Natural Cigarette Brand
Smokin Joes Natural Menthol 100 Size Box
Smokin Joes Natural Red 100 Size Box
Smokin Joes Natural Red King Size Box
Smokin Joes Premium Cigarette Brand
Smokin Joes Premium Red 100 Size Box
Smokin Joes Premium Gold 100 Size Box
Smokin Joes Premium Menthol 100 Size Box

Smokin Joes believes that its low sales volume of cigarettes fits the criteria for the alternative to quarterly rotation of warnings on packaging, provided for in Section 1333 (c)(2) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331; sales figures for all Smokin Joes manufactured and imported brands are provided on Exhibit A. Smokin Joes manufactures a number of cigarette brand styles and until October 2009 imported the Lewiston Special cigarette brand and Exact Special cigarette brand. Smokin Joes no longer imports the Lewiston Special and Exact Special cigarette brands. Of all Smokin Joes manufactured cigarette brand styles, from June 1, 2012 through May 31, 2013, the biggest seller was Smokin Joes Full Flavor 100 Size Box totaling [REDACTED] sticks.

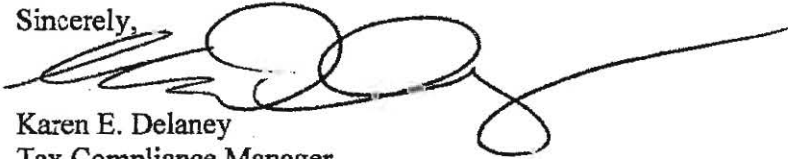
If this plan for the alternative to quarterly rotation of warnings on packaging is approved, the four cigarette health warnings will appear on the packs and cartons of each of the cigarette brand varieties listed above an equal number of times for the one year period beginning on the date this plan is approved. To ensure the cigarette health warnings appear on the cigarette brand styles an equal number of times throughout the plan year, raw material packaging inventory will be stored and loaded into packaging machines alternating the four health warnings.

Smokin Joes will continue to comply with its May 1, 2007 amended plan for advertising the Exact, Lewiston, Market, Outdoor Freedom, and Smokin Joes cigarette brands as well

as its February 19, 2008 plan for advertising the Nightclub cigarette brand and its April 16, 2009 plan for advertising the Maple Leaf cigarette brand.

Smokin Joes, the manufacturer, is aware of the requirements set forth by the Federal Trade Commission in the Cigarette Labeling and Advertising Act and the company's efforts are always to be fully compliant with the regulations. Smokin Joes will maintain record of compliance with the approved plan. The submitted carton and pack label for each brand style bearing each Surgeon General warning satisfies the requirement of package submission. If there are any questions or concerns regarding this plan, please contact me at 716-754-4064 x225.

Sincerely,

A handwritten signature in black ink, appearing to read 'Karen E. Delaney', with a long horizontal flourish extending to the right.

Karen E. Delaney
Tax Compliance Manager

EXHIBIT A

PRODUCT EXACT	STICKS (Actual Stick Sales Figures June 1, 2012 - May 31, 2013)
EXACT CANADIAN FULL FLAVOUR (CANADIAN RED) KING SIZE SOFT PACK	
EXACT CANADIAN BLUE KING SIZE SOFT PACK	
EXACT FULL FLAVOR (RED) 100 SOFT PACK	
EXACT FULL FLAVOR (RED) KING BOX	
EXACT FULL FLAVOR (RED) KING SOFT PACK	
EXACT GOLD 100 SOFT PACK	
EXACT GOLD 100 BOX	
EXACT GOLD KING BOX	
EXACT GOLD KING SOFT PACK	
EXACT MENTHOL 100 SOFT PACK	
EXACT MENTHOL 100 BOX	
EXACT MENTHOL KING SOFT PACK	
EXACT MENTHOL GOLD 100 SOFT PACK	
EXACT MENTHOL GOLD KING SOFT PACK	
EXACT BLUE 100 SOFT PACK	
PRODUCT EXACT ELITE	STICKS (Actual Stick Sales Figures June 1, 2012 - May 31, 2013)
EXACT ELITE FULL FLAVOR (RED) KING SOFT PACK	
EXACT ELITE FULL FLAVOR (RED) 100 SOFT PACK	
EXACT ELITE FULL FLAVOR (RED) KING SIZE BOX	
EXACT ELITE GOLD 100 SIZE SOFT PACK	
EXACT ELITE GOLD KING SIZE BOX	
EXACT ELITE GOLD KING SIZE SOFT PACK	
EXACT ELITE MENTHOL KING SIZE SOFT PACK	
EXACT ELITE MENTHOL 100 SIZE SOFT PACK	
EXACT ELITE MENTHOL GOLD 100 SIZE SOFT PACK	
EXACT ELITE MENTHOL GOLD KING SIZE SOFT PACK	
EXACT ELITE NON-FILTER KING SIZE BOX	
EXACT ELITE BLUE 100 SIZE SOFT PACK	
PRODUCT MAPLE LEAF	STICKS (Actual Stick Sales Figures June 1, 2012 - May 31, 2013)
MAPLE LEAF CANADIAN BLUE KING SIZE BOX	

PRODUCT MARKET	STICKS (Actual Stick Sales Figures June 1, 2012 - May 31, 2013)
MARKET FULL FLAVOR (RED) 100 SIZE BOX	
MARKET FULL FLAVOR (RED) 100 SOFT PACK	
MARKET FULL FLAVOR (RED) KING BOX	
MARKET FULL FLAVOR (RED) KING SOFT PACK	
MARKET GOLD 100 SIZE BOX	
MARKET GOLD 100 SOFT PACK	
MARKET GOLD KING BOX	
MARKET GOLD KING SOFT PACK	
MARKET MENTHOL 100 BOX	
MARKET MENTHOL 100 SOFT PACK	
MARKET MENTHOL KING BOX	
MARKET MENTHOL KING SOFT PACK	
MARKET MENTHOL GOLD 100 BOX	
MARKET MENTHOL GOLD 100 SOFT PACK	
MARKET MENTHOL GOLD KING SOFT PACK	
MARKET MENTHOL BLUE 100 SIZE BOX	
MARKET NON-FILTER KING SIZE BOX	
MARKET BLUE 100 BOX	
MARKET BLUE 100 SIZE SOFT PACK	
MARKET BLUE KING SIZE BOX	
PRODUCT NIGHTCLUB	STICKS (Actual Stick Sales Figures June 1, 2012 - May 31, 2013)
NIGHTCLUB RICH KING SIZE BOX	
NIGHTCLUB SMOOTH KING SIZE BOX	

PRODUCT SMOKIN JOES NATURAL	STICKS (Actual Stick Sales Figures June 1, 2012 - May 31, 2013)
SMOKIN JOES NATURAL FULL FLAVOR (PURPLE) 100 SIZE BOX	
SMOKIN JOES NATURAL FULL FLAVOR (PURPLE) 100 SOFT PACK	
SMOKIN JOES NATURAL FULL FLAVOR (PURPLE) KING BOX	
SMOKIN JOES NATURAL FULL FLAVOR (PURPLE) KING SOFT PACK	
SMOKIN JOES NATURAL SILVER 100 SIZE BOX	
SMOKIN JOES NATURAL SILVER 100 SOFT PACK	
SMOKIN JOES NATURAL SILVER KING SIZE BOX	
SMOKIN JOES NATURAL SILVER KING SOFT PACK	
SMOKIN JOES NATURAL MEDIUM (RED) 100 SOFT PACK	
SMOKIN JOES NATURAL RED 100 BOX	
SMOKIN JOES NATURAL MEDIUM (RED) KING SOFT PACK	
SMOKIN JOES NATURAL RED KING BOX	
SMOKIN JOES NATURAL MENTHOL 100 SIZE SOFT PK	
SMOKIN JOES NATURAL MENTHOL 100 SIZE BOX	
SMOKIN JOES NATURAL MENTHOL KING SIZE BOX	
SMOKIN JOES NATURAL MENTHOL GOLD 100 SOFT PK	
SMOKIN JOES NATURAL MENTHOL GOLD KING SIZE BOX	
SMOKIN JOES NATURAL NON-FILTER KING SIZE SOFT PACK	
SMOKIN JOES NATURAL WHITE 100 SIZE BOX	
SMOKIN JOES NATURAL WHITE 100 SIZE SOFT PACK	
SMOKIN JOES NATURAL WHITE KING SIZE SOFT PACK	
PRODUCT EXACT SPECIAL	STICKS (Actual Stick Sales Figures June 1, 2012 - May 31, 2013)
EXACT SPECIAL FULL FLAVOR KING SIZE SOFT PACK	
EXACT SPECIAL LIGHTS KING SIZE SOFT PACK	
EXACT SPECIAL MENTHOL KING SIZE SOFT PACK	
EXACT SPECIAL MENTHOL LIGHTS KING SIZE SOFT PACK	
EXACT SPECIAL FULL FLAVOR 100 SIZE BOX	
EXACT SPECIAL LIGHTS 100 SIZE BOX	
EXACT SPECIAL MENTHOL 100 SIZE BOX	
EXACT SPECIAL MENTHOL LIGHTS 100 SIZE BOX	
EXACT SPECIAL ULTRA LIGHTS 100 SIZE BOX	
PRODUCT LEWISTON SPECIAL	STICKS (Actual Stick Sales Figures June 1, 2012 - May 31, 2013)
LEWISTON SPECIAL FULL FLAVOR KING SIZE SOFT PACK	
LEWISTON SPECIAL LIGHTS KING SIZE SOFT PACK	
LEWISTON SPECIAL MENTHOL KING SIZE SOFT PACK	
LEWISTON SPECIAL MENTHOL LIGHTS KING SIZE SOFT PACK	
LEWISTON SPECIAL ULTRA LIGHTS KING SIZE SOFT PACK	
LEWISTON SPECIAL FULL FLAVOR 100 SIZE BOX	
LEWISTON SPECIAL LIGHTS 100 SIZE BOX	
LEWISTON SPECIAL MENTHOL 100 SIZE BOX	
LEWISTON SPECIAL MENTHOL LIGHTS 100 SIZE BOX	
LEWISTON SPECIAL ULTRA LIGHTS 100 SIZE BOX	

PRODUCT LEWISTON	STICKS (Actual Stick Sales Figures June 1, 2012 - May 31, 2013)
LEWISTON FULL FLAVOR (RED) 100 SIZE SOFT PACK	
LEWISTON RED 100 SIZE BOX	
LEWISTON FULL FLAVOR (RED) KING SIZE BOX	
LEWISTON FULL FLAVOR (RED) KING SIZE SOFT PACK	
LEWISTON GOLD 100 SIZE SOFT PACK	
LEWISTON GOLD 100 SIZE BOX	
LEWISTON GOLD KING SIZE BOX	
LEWISTON GOLD KING SIZE SOFT PACK	
LEWISTON MENTHOL 100 SIZE SOFT PACK	
LEWISTON MENTHOL 100 SIZE BOX	
LEWISTON MENTHOL KING SIZE SOFT PACK	
LEWISTON MENTHOL KING SIZE BOX	
LEWISTON MENTHOL GOLD 100 SIZE SOFT PACK	
LEWISTON MENTHOL GOLD 100 SIZE BOX	
LEWISTON MENTHOL GOLD KING SIZE SOFT PACK	
LEWISTON NON-FILTER KING SIZE SOFT PACK	
LEWISTON BLUE 100 SIZE SOFT PACK	
LEWISTON BLUE 100 SIZE BOX	
PRODUCT SMOKIN JOES	STICKS (Actual Stick Sales Figures June 1, 2012 - May 31, 2013)
SMOKIN JOES FULL FLAVOR (RED) 100 BOX	
SMOKIN JOES FULL FLAVOR (RED) 100 SOFT PACK	
SMOKIN JOES FULL FLAVOR (RED) KING SIZE BOX	
SMOKIN JOES FULL FLAVOR (RED) KING SIZE SOFT PACK	
SMOKIN JOES GOLD 100 SIZE BOX	
SMOKIN JOES GOLD 100 SIZE SOFT PACK	
SMOKIN JOES GOLD KING SIZE BOX	
SMOKIN JOES GOLD KING SIZE SOFT PACK	
SMOKIN JOES MENTHOL 100 SIZE BOX	
SMOKIN JOES MENTHOL 100 SIZE SOFT PACK	
SMOKIN JOES MENTHOL KING SIZE BOX	
SMOKIN JOES MENTHOL KING SIZE SOFT PACK	
SMOKIN JOES MENTHOL GOLD 100 SIZE BOX	
SMOKIN JOES MENTHOL GOLD 100 SIZE SOFT PACK	
SMOKIN JOES MENTHOL GOLD KING SIZE BOX	
SMOKIN JOES MENTHOL GOLD KING SIZE SOFT PACK	
SMOKIN JOES NON-FILTER KING SIZE SOFT PACK	
SMOKIN JOES NON-FILTER KING SIZE BOX	
SMOKIN JOES ULTRA LIGHTS (BLUE) 100 SIZE BOX	
SMOKIN JOES BLUE 100 SIZE SOFT PACK	
SMOKIN JOES BLUE KING SIZE BOX	
SMOKIN JOES BLUE KING SIZE SOFT PACK	
PRODUCT OUTDOOR FREEDOM	STICKS (Actual Stick Sales Figures June 1, 2012 - May 31, 2013)
OUTDOOR FREEDOM FULL FLAVOR (ORIGINAL) KING SIZE BOX	
OUTDOOR FREEDOM SMOOTH KING SIZE BOX	

PRODUCT SMOKIN JOES PREMIUM	STICKS (Actual Stick Sales Figures June 1, 2012 - May 31, 2013)
SMOKIN JOE PREMIUM CANADIAN FULL FLAVOUR (CANADIAN RED) KING SIZE BOX	
SMOKIN JOE PREMIUM CANADIAN BLUE KING SIZE BOX	
SMOKIN JOE PREMIUM FULL FLAVOR (RED) 100 SIZE SOFT PACK	
SMOKIN JOE PREMIUM RED 100 SIZE BOX	
SMOKIN JOE PREMIUM FULL FLAVOR (RED) KING SIZE BOX	
SMOKIN JOE PREMIUM FULL FLAVOR (RED) KING SIZE SOFT PACK	
SMOKIN JOE PREMIUM GOLD 100 SIZE SOFT PACK	
SMOKIN JOE PREMIUM GOLD 100 SIZE BOX	
SMOKIN JOE PREMIUM GOLD KING SIZE BOX	
SMOKIN JOE PREMIUM GOLD KING SIZE SOFT PACK	
SMOKIN JOE PREMIUM MENTHOL 100 SIZE SOFT PACK	
SMOKIN JOE PREMIUM MENTHOL 100 SIZE BOX	
SMOKIN JOE PREMIUM MENTHOL KING SIZE SOFT PACK	
SMOKIN JOE PREMIUM MENTHOL GOLD 100 SIZE SOFT PACK	
SMOKIN JOE PREMIUM MENTHOL GOLD KING SIZE SOFT PACK	
SMOKIN JOE PREMIUM NON-FILTER KING SIZE SOFT PACK	
SMOKIN JOE PREMIUM BLUE 100 SIZE SOFT PACK	
SMOKIN JOE PREMIUM BLUE KING SIZE SOFT PACK	
PRODUCT (TOP SELLING SKU)	STICKS (Actual Stick Sales Figures June 1, 2012 - May 31, 2013)
SMOKIN JOES FULL FLAVOR (RED) 100 BOX	

*Nightclub Full Flavor King Size International style box, Nightclub Light King Size International Style box, Outdoor Freedom Full Flavor King Size Soft pack, Outdoor Freedom Lights King Size Soft Pack, Smokin Joes Premium Medium King Size Soft Pack, and Smokin Joes Premium Medium 100 Size Soft Pack are no longer manufactured.

†The Lewiston Special and Exact Special cigarette brands are no longer imported



Division of
Advertising Practices

United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

June 18, 2013

Ms. Karen E. Delaney
Tax Compliance Manager
Smokin Joes
4900 Indian Hill Road
Lewiston, NY 14092

Dear Ms. Delaney:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a proposed plan filed by Joseph M. Anderson d/b/a Smokin Joes ("Smokin Joes") on June 11, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Exact, Exact Elite, Lewiston, Maple Leaf, Market, Nightclub, Outdoor Freedom, Smokin Joes, Smokin Joes Natural, and Smokin Joes Premium brands of cigarettes.

Smokin Joes' sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted on the following dates continue to appear to meet the requirements of the Cigarette Act in force as of the date of this letter:¹

<u>Brand</u>	<u>Date(s)</u>
Exact	May 11, 2010 October 21, 2011
Exact Elite	May 11, 2010

¹ Smokin Joes stated in its June 11, 2013 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on these dates.

<u>Brand</u>	<u>Date(s)</u>
Lewiston	May 11, 2010 October 21, 2011
Maple Leaf	May 11, 2010
Market	May 11, 2010
Nightclub	May 4, 2011
Outdoor Freedom	August 27, 2010
Smokin Joes	May 11, 2010
Smokin Joes Natural	May 11, 2010 October 21, 2011
Smokin Joes Premium	May 11, 2010 October 21, 2011

Accordingly, Smokin Joes' plan for simultaneous display of the four health warnings on packaging is hereby approved for the following varieties:

- Fifteen varieties of the Exact brand: Canadian Red King soft pack, Canadian Blue King soft pack, Red King Box, Red soft pack (King and 100's), Gold Box (King and 100's), Gold soft pack (King and 100's), Menthol soft pack (King and 100's), Menthol 100's Box, Menthol Gold soft pack (King and 100's), and Blue 100's soft pack;
- Twelve varieties of the Exact Elite brand: Non-Filter King Box, Red King Box, Red soft pack (King and 100's), Gold King Box, Gold soft pack (King and 100's), Menthol soft pack (King and 100's), Menthol Gold soft pack (King and 100's), and Blue 100's soft pack;
- Eighteen varieties of the Lewiston brand: Non-Filter King soft pack, Red Box (King and 100's), Red soft pack (King and 100's), Gold Box (King and 100's), Gold soft pack (King and 100's), Menthol Box (King and 100's), Menthol soft pack (King and 100's), Menthol Gold 100's Box, Menthol Gold soft pack (King and 100's), and Blue 100's (Box and soft pack);
- One variety of the Maple Leaf brand: Canadian Blue King Box;
- Two varieties of the Outdoor Freedom brand: Original King Box, and Smooth King Box;
- Two varieties of the Nightclub brand: Rich King Box, and Smooth King Box;

- Twenty varieties of the Market brand: Non-Filter King Box, Red Box (King and 100's), Red soft pack (King and 100's), Blue Box (King and 100's), Blue 100's soft pack, Gold Box (King and 100's), Gold soft pack (King and 100's), Menthol Box (King and 100's), Menthol soft pack (King and 100's), Menthol Gold soft pack (King and 100's), Menthol Gold 100's Box, and Menthol Blue 100's Box;
- Twenty-two varieties of the Smokin Joes brand: Non-Filter King (soft pack and Box), Red King (soft pack and Box), Red 100's (soft pack and Box), Blue King (soft pack and Box), Blue 100's (soft pack and Box), Gold King (soft pack and Box), Gold 100's (soft pack and Box), Menthol King (soft pack and Box), Menthol 100's (soft pack and Box), Menthol Gold King (soft pack and Box), and Menthol Gold 100's (soft pack and Box);
- Twenty-one varieties of the Smokin Joes Natural brand: Non-Filter King soft pack, Red King (soft pack and Box), Red 100's (soft pack and Box), Purple King (soft pack and Box), Purple 100's (soft pack and Box), Silver King (soft pack and Box), Silver 100's (soft pack and Box), White King soft pack, White 100's (soft pack and Box), Menthol King Box, Menthol 100's (soft pack and Box), Menthol Gold King Box, and Menthol Gold 100's soft pack; and
- Eighteen varieties of the Smokin Joes Premium brand: Non-Filter King soft pack, Canadian Red King Box, Canadian Blue King Box, Red King (soft pack and Box), Red 100's (soft pack and Box), Blue soft pack (King and 100's), Gold King (soft pack and Box), Gold 100's (soft pack and Box), Menthol 100's Box, Menthol soft pack (King and 100's), and Menthol Gold soft pack (King and 100's).

Approval of Smokin Joes' plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

Please note that this letter only approves Smokin Joes' cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on Smokin Joes' packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging or in advertising for Smokin Joes' cigarettes, including, but not limited to, "natural." Nor does this letter purport to interpret or express any opinion about the adequacy of Smokin Joes' packaging and advertising under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Ms. Karen E. Delaney
June 18, 2013
Page 4

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, or www.fda.gov/TobaccoProducts/ResourcesforYou/ForIndustry/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

This approval is effective on the date of this letter and runs through June 17, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

If you have any questions regarding this approval, please contact Caitlyn Brady at (202) 326-2848.

Very truly yours,



Mary K. Engle
Associate Director

Via E-mail

Re: FTC Plan for Westport™

June 18, 2013

Ms. Mary K. Engle, Associate Director
ATTN: Ms. ARIEN N. PARHAM
Division of Advertising Practices
Federal Trade Commission
600 Pennsylvania Avenue, NW
Washington, DC 20580

Dear Ms. Engle:

In accordance with the Federal Trade Commission's Memorandum to Potential Cigarette Manufacturers or Importers, I write to submit our company's plan for compliance with Section 1333 of the Cigarette Act. This plan is limited to ten (10) Westport™ brand styles of cigarettes, including king size box and 100s size box.

DK Distributors, Inc. was formed as a Florida corporation on December 19, 2009 and operates as a wholesale distribution company. For all correspondence matters please refer to our Corporate Address outlined in the header of this page.

I. PACKAGING

A. WARNING LABEL SIZE & LOCATION

1. Brand – DK Distributors, Inc. imports Westport™ brand of cigarettes. The company does not import or manufacture any cigarette brand other than Westport™.

2. Brand Styles – As part of this plan, we shall import the following ten (10) Westport™ brand styles:

<u>#</u>	<u>Variety Style</u>	<u>Packaging</u>
1.	King Size (Red)	BOX Packaging
2.	King Size (Blue)	BOX Packaging
3.	King Size (Sky Blue)	BOX Packaging
4.	King Size (Green)	BOX Packaging
5.	King Size (Bright Green)	BOX Packaging
6.	100s Size (Red)	BOX Packaging
7.	100s Size (Blue)	BOX Packaging
8.	100s Size (Sky Blue)	BOX Packaging
9.	100s Size (Green)	BOX Packaging
10.	100s Size (Bright Green)	BOX Packaging

The four health warning labels will be printed on the cigarette packs and cartons of the Westport™ brand of cigarettes. Each cigarette pack will contain twenty cigarettes and each carton will contain ten packs. Each of the four warning labels has been designed to be of appropriate size, conspicuousness and contrast. The warnings will appear exactly as they do on the samples submitted with our letter of June 14th, 2010 and additional submission with a missing warning of July 13th, 2010.

B. WARNING LABEL SIZE & LOCATION

In order to satisfy the warning label rotation requirement, we have elected the option provided by Section 1333c(2) that allows us to display each of the four (4) warnings an *equal number of times* during the year. We comply with the "Cigarette Act" by having our factory's suppliers print the four surgeon general warnings simultaneously in equal numbers at the time of both the pack and carton print runs. The four cigarette health warnings will appear on packs and cartons for each brand style of the Westport™ brand of cigarettes an equal number of times during the one-year period following approval of this plan by the F.T.C. We qualify for this option because the sales of the cigarettes we imported in calendar year 2012 were less than one-fourth of one percent of all the cigarettes sold in the United States during this period. A chart showing DK Distributors, Inc. sales for this period is attached. We estimate that our company's sales in calendar year 2013 will amount to [REDACTED] sticks of Westport™ brand of cigarettes.

C. RECORDS OF COMPLIANCE

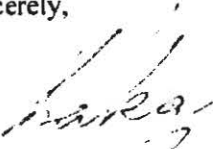
DK Distributors, Inc. will maintain sufficient records to demonstrate compliance with this plan.

II. ADVERTISING

DK Distributors, Inc. filed a plan for the use of health warnings in advertising displays on August 16th, 2010. We intend to maintain compliance with the aforementioned plan.

If you require any additional information or assistance with this, or any other matters, please do not hesitate to contact me.

Sincerely,



Audrius Bakanaš
General Manager
DK Distributors, Inc.

DK Distributors, Inc.
Sales by Item Summary
2012 Sales

WESTPORT Style	Carton Qty	Stick Qty
Westport Red 100 Box	[REDACTED]	[REDACTED]
Westport Blue 100 Box	[REDACTED]	[REDACTED]
Westport Sky Blue 100 Box	[REDACTED]	[REDACTED]
Westport Green 100 Box	[REDACTED]	[REDACTED]
Westport Bright Green 100 Box	[REDACTED]	[REDACTED]
Westport Red King Box	[REDACTED]	[REDACTED]
Westport Blue King Box	[REDACTED]	[REDACTED]
Westport Sky Blue King Box	[REDACTED]	[REDACTED]
Westport Green King Box	[REDACTED]	[REDACTED]
Westport Bright Green King Box	[REDACTED]	[REDACTED]
TOTAL SALES:	[REDACTED]	[REDACTED]



United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

Division of
Advertising Practices

June 19, 2013

Mr. Audrius Bakanas
General Manager
DK Distributors, Inc.
757 SE 17th St #869
Fort Lauderdale, FL 33316

Dear Mr. Bakanas:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a revised proposed plan filed by DK Distributors, Inc. (“DK Distributors”) on June 18, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Westport brand of cigarettes.

DK Distributors’ sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letters dated June 14 and July 13, 2010 continue to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹

Accordingly, DK Distributors’ plan for simultaneous display of the four health warnings on packaging is hereby approved for the following ten box varieties of the Westport brand: Kings (Red), 100’s (Red), Kings (Blue), 100’s (Blue), Kings (Sky Blue), 100’s (Sky Blue), Kings (Green), 100’s (Green), Kings (Bright Green), and 100’s (Bright Green).²

¹ DK Distributors stated in its June 18, 2013 letter that the four health warnings will appear exactly as shown on the samples submitted on these dates.

² As set forth in its June 18, 2013 letter, DK Distributors is using colors to identify its cigarette varieties (*e.g.*, “Westport Kings (Red) Box”). We note that the color names are not printed on the packaging (*e.g.*, the word “Blue” does not appear on the packaging of the “Westport 100s Size (Blue) Box” variety); however, the color referenced in a variety’s name does conform to the color used in its packaging.

Mr. Audrius Bakanas
June 19, 2013
Page 2

Approval of DK Distributors' plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.³ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

Please note that this letter only approves DK Distributors' cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on packaging for the Westport brand. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging or in advertising for DK Distributors' cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of DK Distributors' packaging and advertising under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

Please note that Section 802 of the Tariff Suspension and Trade Act of 2000 prohibits the importation of cigarettes unless at the time of entry the importer presents a sworn statement signed by the original cigarette manufacturer stating that the manufacturer has submitted and will continue to submit the list of ingredients to FDA.

This approval is effective on the date of this letter and runs through June 18, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

If you have any questions regarding this approval, please contact Arien Parham at (202) 326-2696.

Very truly yours,



Mary K. Engle
Associate Director

³ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

PO Box 214
Gowanda, New York 14070



1.877.NATIVE3
Fax: 716.532.6137

June 18, 2013

Federal Trade Commission
Advertising Practices
601 New Jersey Avenue North West
Washington, D.C. 20001
Mail Stop NJ3212

Dear Mary Engle:

Native Wholesale Supply imports the Seneca, Opal and Couture brand of cigarettes manufactured by Grand River Enterprises Six Nations Ltd. Native Wholesale Supply requests approval for its 2013 plan for Surgeon General Warning Display, as provided by Section 1333C(2) of the Cigarette Act on packaging for its Seneca, Opal and Couture brands of cigarettes. We are located at 10955 Logan Road, Perrysburg, NY 14129. The president of Native Wholesale Supply is Arthur Montour.

Our previous plan for the simultaneous display of warnings on packages for the Seneca, Couture and Opal brands was approved on June 21, 2012. We now wish to renew our approval for the following brand styles:

Seneca Full Flavor Soft King
Seneca Blue Soft King
Seneca Silver Soft King
Seneca Menthol Soft King
Seneca Smooth Menthol Soft King

Seneca Full Flavor Soft 100's
Seneca Blue Soft 100's
Seneca Silver Soft 100's
Seneca Menthol Soft 100's
Seneca Smooth Menthol Soft 100's
Seneca Extra Smooth Menthol Soft 100's

Seneca Full Flavor Box King
Seneca Medium Box King
Seneca Blue Box King
Seneca Silver Box King
Seneca Menthol Box King
Seneca Smooth Menthol Box King
Seneca Non-Filter Box King
Seneca Chill Box King

Seneca Full Flavor Box 100's
Seneca Medium Box 100's
Seneca Blue Box 100's
Seneca Silver Box 100's
Seneca Menthol Box 100's
Seneca Smooth Menthol Box 100's
Seneca Extra Smooth Menthol Box 100's

Couture Slims Ruby Box
Couture Slims Amethyst Box
Couture Slims Diamond Box
Couture Slims Sapphire Box
Couture Slims Turquoise Box
Couture Slims Aquamarine Box

Seneca Full Flavor Box 120's
Seneca Smooth Box 120's
Seneca Ultra Box 120's
Seneca Menthol Box 120's
Seneca Smooth Menthol Box 120's

Opal Full Flavor Box 120's
Opal Smooth Box 120's
Opal Ultra Box 120's
Opal Menthol Box 120's
Opal Smooth Menthol Box 120's

Seneca Full Flavor 72's Box
Seneca Blue 72's Box
Seneca Menthol 72's Box

We have carefully read the Act and feel our products will still be in full compliance with the "Cigarette Act" Warning Label Display Requirements.

Our sales for 2012 by brand style is attached. Native Wholesale Supply's fiscal year coincides with the calendar year.

We comply with the "Cigarette Act" by having our supplier, White House Graphics, print the four surgeon general warnings simultaneously in equal numbers at the time of both the pack and carton print runs. The four warnings will be displayed on the packs and cartons of each brand style of the Seneca, Couture and Opal brands an equal number of times during the one year period following the date of approval of this plan by the Federal Trade Commission. We will keep records demonstrating compliance with this plan. The warnings will appear exactly as shown on the sample packs and cartons for the Seneca brand submitted with our May 28, 2010, June 30, 2011, September 16, 2011, September 23, 2011, and October 4, 2011 letters; for the Couture brand submitted with our June 9, 2010 letter; and for the Opal brand submitted with our May 28, 2010 and June 30, 2011 letters.

The four warnings that will appear on the packs and cartons are:

SURGEON GENERAL'S WARNING: Smoking Causes Lung Cancer, Heart Disease, Emphysema, And May Complicate Pregnancy.

SURGEON GENERAL'S WARNING: Quitting Smoking Now Greatly Reduces Serious Risks to Your Health.

SURGEON GENERAL'S WARNING: Smoking By Pregnant Women May Result in Fetal Injury, Premature Birth, And Low Birth Weight.

SURGEON GENERAL'S WARNING: Cigarette Smoke Contains Carbon Monoxide.

ADVERTISING

NWS currently has an advertising plan on file with the FTC and will maintain compliance with its May 2, 2006 plan approved May 3, 2006 and its November 19, 2009 plan approved December 9, 2009.

Please advise as quickly as possible of the approval of this plan. Thank you for your kind and prompt attention to this matter.

Yours truly,



Arthur Montcour, President

**Native Wholesale Supply
2012 Brand Sales**

Description
Seneca 72's Full Flavor
Seneca 72's Blue
Seneca 72's Menthol
Seneca Full Flavor S/P King FSC
Seneca Blue S/P King FSC
Seneca Silver S/P King FSC
Seneca Menthol S/P King FSC
Seneca Smooth Menthol S/P King FSC
Seneca Full Flavor H/L King FSC
Seneca Blue H/L King FSC
Seneca Silver H/L King FSC
Seneca Menthol H/L King FSC
Seneca Smooth Menthol H/L King FSC
Seneca Non Filter H/L King FSC
Seneca Chill H/L King
Seneca Medium H/L King
Seneca Full Flavor S/P 100 FSC
Seneca Blue S/P 100 FSC
Seneca Silver S/P 100 FSC
Seneca Menthol S/P 100 FSC
Seneca Smooth Menthol S/P 100 FSC
Seneca Extra Smooth Menthol S/P 100 FSC
Seneca Full Flavor H/L 100 FSC
Seneca Blue H/L 100 FSC
Seneca Silver H/L 100 FSC
Seneca Menthol H/L 100 FSC
Seneca Smooth Menthol H/L 100 FSC
Seneca Extra Smooth Menthol H/L 100 FSC
Seneca Medium: H/L 100 FSC
Seneca 120's FF H/L FSC
Seneca 120's Smooth H/L FSC
Seneca 120's Ultra H/L FSC
Seneca 120's MN H/L FSC
Seneca 120's Smooth Menthol H/L FSC
Opal FF H/L 120 FSC
Opal Smooth H/L 120 FSC
Opal Ultra H/L 120 FSC
Opal MN H/L 120 FSC
Opal Smooth Menthol H/L 120 FSC
Couture Ruby FSC
Couture Amethyst FSC
Couture Diamond FSC
Couture Sapphire FSC
Couture Turquoise FSC
Couture Aquamarine FSC



Division of
Advertising Practices

United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

June 19, 2013

Mr. Arthur Montour
President
Native Wholesale Supply Co.
P.O. Box 214
Gowanda, NY 14070

Dear Mr. Montour:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Native Wholesale Supply Company ("NWSC") on June 18, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Seneca, Couture Slims, and Opal brands of cigarettes.

NWSC's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted on the following dates continue to appear to meet the requirements of the Cigarette Act in force as of the date of this letter:¹

<u>Brand</u>	<u>Date(s)</u>
Seneca	May 28, 2010 June 30, 2011 September 16, 2011 September 28, 2011 October 4, 2011
Couture Slims	June 9, 2010

¹ NWSC stated in its June 18, 2013 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on these dates.

<u>Brand</u>	<u>Date(s)</u>
Opal	May 28, 2010 June 30, 2011

Accordingly, NWSC's plan for simultaneous display of the four health warnings on packaging is hereby approved for the following varieties:

- Thirty-four varieties of the Seneca brand: Non-filter Kings box, "Chill" Kings box, Full Flavor box ("72s", "120s", Kings, and 100s), Full Flavor soft pack (Kings, and 100s), Blue box ("72s", Kings, and 100s), Blue soft pack (Kings and 100's), Medium box (Kings and 100s), Menthol box ("72s", 120s, Kings, and 100s), Menthol soft pack (Kings and 100s), Silver box (Kings and 100s), Silver soft pack (Kings and 100s), Smooth box 120s, Smooth Menthol box (Kings, 100s and 120s), Smooth Menthol soft pack (Kings and 100s), Extra Smooth Menthol 100s (soft pack and box), and Ultra box 120s;
- Six box varieties of the Couture Slims brand: Ruby Kings, Amethyst Kings, Diamond Kings, Sapphire Kings, Turquoise Kings, and Aquamarine Kings; and
- Five box "120s" varieties of the Opal brand: Full Flavor, Smooth, Ultra, Menthol, and Smooth Menthol.

Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

Please note that this letter only approves NWSC's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on NWSC's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging or in advertising for NWSC's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of NWSC's packaging and advertising under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example,

² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Mr. Arthur Montour
June 19, 2013
Page 3

since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, or www.fda.gov/TobaccoProducts/ResourcesforYou/ForIndustry/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

Please note that Section 802 of the Tariff Suspension and Trade Act of 2000 prohibits the importation of cigarettes unless at the time of entry the importer presents a sworn statement signed by the original cigarette manufacturer stating that the manufacturer has submitted and will continue to submit the list of ingredients to the FDA.

This approval is effective on the date of this letter and runs through June 18, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

If you have any questions regarding this approval, please contact Caitlyn Brady at (202) 326-2848.

Very truly yours,



Mary K. Engle
Associate Director

ATTORNEYS AT LAW

2 SOUTH BISCAYNE BLVD., SUITE 1900
MIAMI, FL 33131
305.482.8400 TEL
305.482.8600 FAX
foley.com

WRITER'S DIRECT LINE
305-482-8413
vvilarchao@foley.com EMAIL

June 19, 2013

FEDERAL EXPRESS

Ms. Mary K. Engle, Associate Director
Division of Advertising Practices
Federal Trade Commission
601 New Jersey Avenue, NW
Washington, DC 20580

Re: Dosal Tobacco Corporation

Dear Ms. Engle:

Pursuant to the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* (the "Cigarette Act"), which requires that any company that sells cigarettes within the United States submit a plan to the Federal Trade Commission (the "FTC") explaining how it will comply with the health warning display requirements, on behalf of Dosal Tobacco Corporation ("Dosal"), we hereby submit the enclosed plan (the "Plan") illustrating how Dosal has and will continue to comply with the requirements of the Cigarette Act. Please note that Dosal intends to rotate the warnings as shown in the enclosed Plan.

If you have any questions, please do not hesitate to contact me

Very truly yours,



Veronica Vilarchao

Enclosure

**DOSAL TOBACCO CORPORATION'S LABEL
ROTATION PLAN PURSUANT TO THE FEDERAL
CIGARETTE LABELING AND ADVERTISING ACT**

Pursuant to the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* (the "Cigarette Act"), Dosal Tobacco Corporation ("Dosal"), whose chief executive officer is Ms. Yolanda Nader, and whose principal place of business is 4775 NW 132nd Street, Miami, Florida 33054, submits the following plan (the "Plan") explaining how it will comply with the health warning display requirements of the Cigarette Act.

1. Definitions. As used in the Plan:
 - a. The terms "cigarette", "United States", "package" and "brand style" shall have the meaning specified in the Cigarette Act.
 - b. The term "brand of cigarettes" shall mean those cigarettes of a manufacturer or importer bearing a common identifying brand name or mark. Different styles of a brand of cigarettes, whether differentiated on the basis of size, shape, filtration, packaging, "tar" and nicotine rating, flavoring or other characteristic, shall not be considered a distinct "brand of cigarettes".
 - c. The "effective date" of this Plan shall be the date of the Plan's approval.
 - d. The term "calendar quarter" shall mean each of the three (3) month periods commencing January 1, April 1, July 1, and October 1 of each year.

2. Packaging.
 - a. **Warning Label Size and Location:** The brands of cigarettes, including the different brand styles that Dosal manufactures are listed in Exhibit "A" of the Plan. The brand styles that Dosal no longer manufactures are listed in Exhibit "B" of the Plan. Further, the warnings will appear exactly as shown on the samples that were submitted with the letter of July 28, 2003, except for the brand styles which have been revised. The warnings on the revised brand styles will appear exactly as shown on the samples enclosed in the letters of November 17, 2003,¹ March 29, 2005,² April 4, 2006,³

¹ Samples for the following brand styles were enclosed with the letter of November 17, 2003: Romy 100's Menthol Soft Pack, Romy 100's Lights Soft Pack, Romy 100's Full Flavor Soft Pack, and 305's King Light Box. All of these brand styles have since been discontinued.

² Samples for the following brand styles were enclosed with the letter of March 29, 2005: 305's 100's Light Box and Romy Menthol King Box. Both of these brand styles have since been discontinued.

March 29, 2007,⁴ August 20, 2008,⁵ May 3, 2010,⁶ and May 16, 2011⁷, displaying examples of the following four (4) warning statements required by the Cigarette Act which are placed on the packages of Dosal brand cigarettes packaged for sale or distribution in the United States:

- i. **SURGEON GENERAL'S WARNING:** Smoking Causes Lung Cancer, Heart Disease, Emphysema, And May Complicate Pregnancy.
- ii. **SURGEON GENERAL'S WARNING:** Quitting Smoking Now Greatly Reduces Serious Risks to Your Health.
- iii. **SURGEON GENERAL'S WARNING:** Smoking By Pregnant Women May Result in Fetal Injury, Premature Birth, And Low Birth Weight.
- iv. **SURGEON GENERAL'S WARNING:** Cigarette Smoke Contains Carbon Monoxide.

Packages for each brand of cigarettes manufactured or packaged in the United States by Dosal, shall bear the label statements referenced to above in section 2(a)(i)-(iv) of the Plan.

- b. **Warning Label Rotation:** Section 1333(c)(2) of the Cigarette Act allows manufacturers to seek permission from the FTC to display the four (4) warnings an equal number of times during the year on a brand style's packaging if the company meets the low volume sales threshold established by the Cigarette Act. To meet the low volume sales requirement established by the Cigarette Act, the annual sales of each of a company's brand styles in its prior fiscal year

³ Samples for the following brand style were enclosed with the letter of April 4, 2006: 305's 100's Menthol Bcx.

⁴ Samples for the following brand style were enclosed with the letter of March 29, 2007: 305's King Menthol Box.

⁵ Samples for the following brand styles were enclosed with the letter of August 20, 2008: DTC King Menthol Box, DTC 100's Menthol Box, 305's 100's Ultra Light Box, and 305's King Ultra Light Box. The brand styles 305's 100's Ultra Light Box and 305's King Ultra Light Box have since been discontinued.

⁶ Samples for the following brand styles were enclosed with the letter of May 3, 2010: Romy 100's Gold Bcx, Romy 100's Silver Box, Romy 100's Menthol Gold Box, Romy King Gold Box, DTC 100's Gold Box, DTC 100's Menthol Gold Box, DTC 100's Silver Box, DTC King Gold Box, 305's 100's Blue Box, 305's 100's Menthol Gold Box, 305's King Blue Box, 305's 100's Silver Box, 305's King Silver Box, Competidora Full Flavor Box, and Competidora Non-Filter Box. The brand styles Romy 100's Gold Box, Romy 100's Silver Box, and Romy 100's Menthol Gold Box have since been discontinued.

⁷ Samples for the following brand styles were enclosed with the letter of May 16, 2011: 305's Non-Filter King Box, DTC Non-Filter King Box, and Romy 100's Menthol Box.

must be less than one-fourth (1/4) of one percent (1%) of all of the cigarettes sold in the United States in that fiscal year (for calendar year 2012, approximately [REDACTED] cigarettes) and more than half the cigarettes manufactured or imported by the company must be packaged into brand styles that meet the low sales threshold (the "Low Sales Volume Requirement"). Except for the brand style 305's 100's Full Flavor Box, Dosal meets the Low Sales Volume Requirement based on its sales in 2012 and forecasts that it will meet the Low Sales Volume Requirement for 2013 for all other brand styles manufactured by Dosal (please see Dosal's Sales Report for the year 2012, and Sales Forecast for the year 2013, attached hereto as Exhibit "C").⁸ With the exception of the brand style 305's 100's Full Flavor Box, during the year 2012, sales for any one brand style did not exceed [REDACTED] cigarettes, and for the year 2013 Dosal projects that sales for any one brand style will not exceed [REDACTED] cigarettes. Accordingly, except for the brand style 305's 100's Full Flavor Box, Dosal wishes to equalize the warning statements on all Dosal brand style cigarette packaging during the year, as follows:

- i. An even distribution of each of the four (4) warnings will be produced for the packs and cartons of each brand style of Dosal brand cigarettes, which are manufactured and distributed in the United States for the one (1) year period beginning from the date of approval of this Plan. All four (4) warnings are printed on the same press sheet with an even distribution.
- ii. At the end of the year, if due to a mechanical failure, or otherwise, the warning statements are not equalized, Dosal will take the necessary steps to insure that the problem is corrected, and the warning statements equalized.

For the brand style 305's 100's Full Flavor Box, Dosal shall rotate the four (4) warnings quarterly on its packaging according to the schedule attached hereto as Exhibit "D." The quarterly rotation shall be based on the date that the cigarettes are packaged.

3. Records of Compliance. Dosal has an established process of record keeping, which allows Dosal to demonstrate compliance with the Cigarette Act and the Plan upon request. This system of record keeping will continue to be in effect, and thus Dosal's compliance with the Act and the Plan will continue to be effectively monitored.

⁸ Please note that Dosal's fiscal year is the same as the calendar year.

4. Advertisements. Dosal's advertising plan is in place and will not change from its prior submissions to the FTC. Dosal will maintain compliance with its advertising plan.
- a. **Adherence to the 1985 Plans:** For its advertising, Dosal will use the warning formats submitted with the 1985 plans of the five (5) leading United States cigarette manufacturers, and will place the warnings as specified in those plans.
 - b. **Acetates:** Dosal has purchased Warning Statements Exhibits 1-7, copies of which were previously submitted to the FTC. All warnings on advertisements will appear exactly as shown on the acetates previously submitted to the FTC and corresponding to the size of the advertisement.
 - c. **Size of Advertisements:** Dosal will not engage in advertisements for any brand style which exceed 10 square feet.
 - d. **Warning Label Rotation:** Dosal will rotate the warnings on advertisements quarterly according to the schedule attached hereto as Exhibit "D".
 - e. **Company or Multiple Brand Advertising:** In the event that Dosal engages in Company or multiple brand advertising, Dosal will use the rotation schedule for the first brand listed in Exhibit "D" of the Plan.
 - f. **Internet Advertising:** At this time, Dosal does not engage in advertising on the internet, however, if Dosal does begin to advertise on the internet, Dosal will then submit a plan to the FTC regarding internet advertising for approval.

EXHIBIT "A"
DOSAL TOBACCO CORPORATION
BRAND CIGARETTES AND BRAND STYLES

1. **ROMY**
 - a. ROMY King Gold Box;
 - b. ROMY King Full Flavor Box; and
 - c. ROMY 100's Menthol Box.

2. **DTC**
 - a. DTC 100's Full Flavor Box;
 - b. DTC 100's Gold Box;
 - c. DTC 100's Menthol Gold Box;
 - d. DTC 100's Silver Box;
 - e. DTC King Full Flavor Box;
 - f. DTC King Gold Box;
 - g. DTC King Menthol Box;
 - h. DTC 100's Menthol Box; and
 - i. DTC King Non-Filter Box.

3. **305's**
 - a. 305's 100's Full Flavor Box;
 - b. 305's 100's Blue Box;
 - c. 305's 100's Menthol Gold Box;
 - d. 305's 100's Menthol Box;
 - e. 305's King Full Flavor Box;
 - f. 305's King Blue Box;

- g. 305's King Menthol Box;
- h. 305's 100's Silver Box;
- i. 305's King Silver Box; and
- j. 305's King Non-Filter Box.

4. **COMPETIDORA**

- a. COMPETIDORA Full Flavor Box; and
- b. COMPETIDORA Non-Filter Box.

EXHIBIT "B"
DOSAL TOBACCO CORPORATION
BRAND STYLES NO LONGER MANUFACTURED

1. **ROMY**
 - a. ROMY 100's Lights Soft Pack;
 - b. ROMY 100's Full Favor Soft Pack;
 - c. ROMY Ultra Lights 100's Soft Pack;
 - d. ROMY King Full Flavor Soft Pack;
 - e. ROMY 100's Menthol Lights Soft Pack;
 - f. ROMY 100's Menthol Soft Pack;
 - g. ROMY 100's Full Flavor Box;
 - h. ROMY 100's Gold Box;
 - i. ROMY 100's Silver Box;
 - j. ROMY 100's Menthol Gold Box; and
 - k. ROMY Menthol King Box.

2. **DTC**
 - a. DTC 100's Full Flavor Soft Pack;
 - b. DTC 100's Light Soft Pack;
 - c. DTC 100's Medium Soft Pack;
 - d. DTC 100's Menthol Light Soft Pack;
 - e. DTC 100's Ultra Light Soft Pack;
 - f. DTC 100's Menthol Soft Pack;
 - g. DTC King Light Soft Pack;

-
- h. DTC King Full Flavor Soft Pack;
 - i. DTC King Menthol Soft Pack; and
 - j. DTC King Non-Filter Soft Pack.

3. **305's**

- a. 305's 100's Light Soft Pack;
- b. 305's 100's Menthol Light Soft Pack;
- c. 305's 100's Ultra Light Soft Pack;
- d. 305's 100's Full Flavor Soft Pack;
- e. 305's 100's Menthol Soft Pack;
- f. 305's King Full Flavor Soft Pack; and
- g. 305's King Menthol Soft Pack; and
- h. 305's King Non-Filter Soft Pack.

4. **Competidora**

- a. COMPETIDORA King Soft Filters; and
- b. COMPETIDORA King Soft Extrafinos.

EXHIBIT "C"

DOSAL TOBACCO CORPORATION
 SALES VOLUME REPORT FOR 2012 AND SALES
 FORECAST FOR 2013 FOR ALL BRAND STYLES

2012 SALES REPORT AND 2013 SALES PROJECTIONS

<u>SKU</u>	<u>Brand</u>	<u>Brand Style</u>	<u>Cartons Sold 2012</u>	<u>Number of Sticks 2012</u>	<u>Projected Carton Sales 2013</u>	<u>Projected Sales in Sticks 2013</u>
305FFKBX	/ 305's	Full Flavor King Box				
305FFYBX	/ 305's	Full Flavor 100's Box				
305BLKBX	/ 305's	Blue King Box				
305BLYBX	/ 305's	Blue 100's Box				
305MGYBX	/ 305's	Menthol Gold 100's Box				
305MNKBX	/ 305's	Menthol Kings Box				
305MNYBX	/ 305's	Menthol 100's Box				
305NFKBX	/ 305's	Non Filter Kings Box				
305SVYBX	/ 305's	Silver 100's Box				
305SVKBX	/ 305's	Silver King Box				
COMCFKBX	/ Competidora	Full Flavor				
COMNFKBX	/ Competidora	Non-Filter				
DTCFFKBX	/ DTC	Full Flavor King Box				
DTCFFYBX	/ DTC	Full Flavor 100's Box				
DTCGDKBX	/ DTC	Gold King Box				
DTCGDYBX	/ DTC	Gold 100's Box				
DTCMGYBX	/ DTC	Menthol Gold 100's Box				
DTCNFKBX	/ DTC	Non Filter Kings Box				

DTC SVYBX	/ DTC	Silver 100's Box
DTC MNKBX	/ DTC	Menthol Kings Box
DTC MNYBX	/ DTC	Menthol 100's Box
ROM FFKBX	/ Romy	Full Flavor King Box
ROM FFYBX	/ Romy	Full Flavor 100's Box
ROM GDYBX	/ Romy	Gold 100's Box
ROM MNYBX	/ Romy	Menthol 100's Box
ROM MGYBX	/ Romy	Menthol Gold 100's Box
ROM MNKBX	/ Romy	Menthol King Size Box
ROM SVYBX	/ Romy	Silver 100's Box
ROM GDKBX	/ Romy	Gold King Box

TOTAL:



EXHIBIT "D"
ADVERTISEMENT WARNING
STATEMENT ROTATION SCHEDULE

<u>Brand</u>	<u>QTR 1</u>	<u>QTR 2</u>	<u>QTR 3</u>	<u>QTR 4</u>
DTC	A	B	C	D
305's	B	C	D	A
ROMY	C	D	A	B
Competidora	D	A	B	C

- A= **SURGEON GENERAL'S WARNING:** Smoking Causes Lung Cancer, Heart Disease, Emphysema, And May Complicate Pregnancy.
- B= **SURGEON GENERAL'S WARNING:** Quitting Smoking Now Greatly Reduces Serious Risks to Your Health.
- C= **SURGEON GENERAL'S WARNING:** Smoking By Pregnant Women May Result in Fetal Injury, Premature Birth, And Low Birth Weight.
- D= **SURGEON GENERAL'S WARNING:** Cigarette Smoke Contains Carbon Monoxide.



Division of
Advertising Practices

United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

June 25, 2013

Ms. Veronica Vilarchao
Foley & Lardner, LLP
2 South Biscayne Blvd.
Suite 1900
Miami, FL 33131

Dear Ms. Vilarchao:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of Dosal Tobacco Corp. ("Dosal") on June 19, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Romy, DTC, 305's, and Competidora brands of cigarettes.

Dosal's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging with the exception of the 305's Full Flavor 100's Box variety,¹ and the warnings on the sample packs and cartons submitted with your letters on the following dates continue to appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.²

¹ By letter dated June 22, 2011, this variety was approved for quarterly rotation, which does not need to be re-approved annually.

² Dosal stated in its June 19, 2013 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on these dates. This approval pertains only to packaging that meets the requirements of the Cigarette Act. Furthermore, the four health warnings must appear exactly as shown on the packs and cartons that the Commission has most recently approved.

<u>Brand</u>	<u>Date(s)</u>
Romy	July 28, 2003 May 3, 2010 May 16, 2011
DTC	July 28, 2003 August 20, 2008 May 3, 2010 May 16, 2011
305's	July 28, 2003 April 4, 2006 March 29, 2007 May 3, 2010 May 16, 2011
Competidora	May 3, 2010

Accordingly, Dosal's plan for simultaneous display of the four health warnings on packaging is hereby approved for the following varieties:

- Three Box varieties of the Romy brand: Full Flavor Kings, Gold Kings, Menthol 100's;
- Nine Box varieties of the DTC brand: Full Flavor (Kings and 100's), Gold (Kings and 100's), Silver 100's, Menthol Gold 100's, Menthol (Kings and 100's), and Non-Filter Kings;
- Nine Box varieties of the 305's brand: Full Flavor Kings, Blue (Kings and 100's), Silver (Kings and 100's), Menthol (Kings and 100's), Menthol Gold 100's, and Non-Filter Kings; and
- Two Box varieties of the Competidora brand: Full Flavor Kings, and Non-Filter Kings.

Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.³ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

Please note that this letter only approves Dosal's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning

³ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Ms. Veronica Vilarchao
June 25, 2013
Page 3

the rotation, size, and conspicuousness of the warnings on Dosal's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging or in advertising for Dosal's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of Dosal's packaging and advertising under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucml176164.htm.

This approval is effective on the date of this letter and runs through June 24, 2014, or until the authority to approve cigarette health warning statements plans moves from the FTC to the FDA, whichever comes first.

If you have any questions regarding this approval, please contact Caitlyn Brady at (202) 326-2848.

Very truly yours,



Mary K. Eagle
Associate Director



PRESIDENT

President Tobacco Co. LLC
7000 Island Blvd. Suite 1406
Miami, FL 33160
305.773.4245

Ms. Mary Engle, Associate Director
Division of Advertising Practices
Federal Trade Commission
601 New Jersey Avenue, NW
Washington, D.C. 20580

RE: Surgeon General's Health Warning Equalization Plan President Brand Cigarettes

Dear Ms. Engle:

This is an application for approval of the plan of President Tobacco Co. Corporation for the display of the health warnings on its President cigarette brand. President Tobacco Co. Corporation's address is 7000 Island Blvd., Suite 1406, Aventura, Florida 33160.

The brand styles of President brand cigarettes President Tobacco Co. Corporation intends to manufacture are listed on Exhibit "A." The actual packs and cartons for each brand style of the President brand with each of the four warnings were submitted on July 1, 2011. The warnings will appear exactly as shown on these samples.

President Tobacco Co. Corporation manufactured [redacted] sticks of President brand cigarettes in 2012. President's projected manufacture of President brand cigarettes in 2013 is approximately [redacted]

No one brand style of cigarettes sold by President Tobacco Co. Corporation has for the past fiscal year constituted more than ¼ of 1% of all the cigarettes sold in the United States in such year, and no one brand style will constitute more than ¼ of 1% of all the cigarettes sold in the United States in the next fiscal year. In addition, more than one-half of the cigarettes manufactured for sale in the United States will be packaged into brand styles which meet the requirements of 15 U.S.C. §1333(c)(2)(A)(i).

President wishes to submit a plan to equalize the four health warning statements required by 15 U.S.C. §1333(c) for the President brand. Each of the four warning statements will appear on the packs and cartons of each brand style of President brand cigarettes an equal number of times in the one year period beginning on the date this plan is approved. President Tobacco Co. Corporation will maintain records demonstrating compliance with this plan.

President Tobacco Co. Corporation will print all four health warnings in equal numbers on each printed sheet of packaging for all of its cartons and packs so that when the sheets are die cut, each shipment should be approximately equalized for each brand style as manufactured. If, toward the end of the one year period, it appears that the warnings are not equalized on the packs

and cartons for each brand style, President will place special orders for packaging with the specific health warnings needed to ensure that the display of all four warnings is equalized on the packs and cartons for each brand style by the plan's anniversary date.

President Tobacco Co. Corporation does not plan to advertise President brand cigarettes at this time. If this should change, we will notify the FTC and modify our plan accordingly.

We believe this plan complies in all respect with the Federal Cigarette Labeling and Advertising Act, as amended, including any modifications made by the Public Health Cigarette Smoking Act of 1969, the Comprehensive Smoking Education Act of 1984, the Nurses' Education Amendments of 1985 and the Imported Cigarette Compliance Act of 2000. For this reason, we hereby request that you approve this plan as soon as possible.

If you have any questions please let me know. My phone is (305) 773-4245. Thank you.

Sincerely,

 6/13/2013
Stan Freedman
President
President Tobacco Co. Corporation

Exhibit A

President Variety List

Brand	Style	Length	Circumference	Filter/Non-Filter	Package	Date Testing	C Package UPC	Carton UPC	Case UPC
President	Red	84	24.7 f		hp	12/21/2010	693067651003	693067653007	693069655009
President	Red 100s	98	24.8 f		hp	12/21/2010	693067651102	693067653106	693069654101
President	Blue	84	24.8 f		hp	12/21/2010	693067651010	693067653014	693069655016
President	Blue 100s	98	24.8 f		hp	12/21/2010	693067651119	693067653113	693069654118
President	Menthol	84	24.8 f		hp	12/21/2010	693067651027	693067653021	693069655023
President	Menthol 100s	98	24.8 f		hp	12/21/2010	693067651126	693067653120	693069654125



United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

Division of
Advertising Practices

June 27, 2013

Mr. Stan Freedman
President
President Tobacco Co. LLC
7000 Island Blvd., Suite 1406
Aventura, FL 33160

Dear Mr. Freedman:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a proposed plan filed by President Tobacco Co. LLC (“President Tobacco”) dated June 13, 2013, calling for simultaneous display (i.e., the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the “President” brand of cigarettes.

President Tobacco’s sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted on July 1, 2011 continue to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹

Accordingly, President Tobacco’s plan for simultaneous display of the four health warnings on packaging is hereby approved for the following six hard pack varieties of the President brand: Red (Kings and 100’s), Blue (Kings and 100’s), and Menthol (Kings and 100’s).

Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

¹ President Tobacco stated in its June 13, 2013 letter that the four warnings will appear exactly as shown on the packs and cartons submitted on July 1, 2011.

² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Mr. Stan Freedman
June 27, 2013
Page 2

If President Tobacco decides to advertise in the future, it must submit a plan detailing how it will comply with the requirements of the Cigarette Act with respect to display of the health warning statements in advertisements.

Please note that this letter only approves President Tobacco's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on President Tobacco's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging for President Tobacco's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of President Tobacco's packaging under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, or www.fda.gov/TobaccoProducts/ResourcesforYou/ForIndustry/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

The approval is effective on the date of this letter and runs through June 26, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

If you have any questions regarding this approval, please contact Mariel Woods at (202) 326-3225.

Very truly yours,



Mary K. Engle
Associate Director



Division of
Advertising Practices

United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

MEMORANDUM

TO: Public Records
Office of the Secretary

FROM: Bonnie McGregor
Division of Advertising Practices

DATE: October 8, 2015

SUBJECT: Rotational Health Warnings for Cigarettes
File No. P854505

Please place the attached documents on the public record in the above-captioned matter.

1. July 9, 2013 letter from G. George Bertram on behalf of Tantus Tobacco LLC to Mary K. Engle.
2. July 10, 2013 letter from Mary K. Engle to G. George Bertram on behalf of Tantus Tobacco LLC.
3. July 9, 2013 letter from Cameron Goodwin, Skookum Creek Tobacco Co., Inc. to Mary K. Engle.
4. July 10, 2013 letter from Mary K. Engle to Cameron Goodwin, Skookum Creek Tobacco Co., Inc.
5. July-16, 2013 letter from Barry M. Boren on behalf of U.S. Flue-Cured Tobacco Growers, LLC to Mary K. Engle.
6. July 18, 2013 letter from Mary K. Engle to Barry M. Boren on behalf of U.S. Flue-Cured Tobacco Growers, LLC.
7. July 2, 2013 letter from Millie Lukose, Commonwealth Brands, Inc. to Mary K. Engle.
8. July 19, 2013 letter from Mary K. Engle to Millie Lukose, Commonwealth Brands, Inc.

9. July 23, 2013 letter from Gary C. Sanden, Seneca Manufacturing Company to Mary Engle.
10. July 23, 2013 letter from Mary K. Engle to Gary C. Sanden, Seneca Manufacturing Company.
11. July 17, 2013 letter from Cindy Gaines, Seneca-Cayuga Tobacco Company to Mary Engle.
12. July 23, 2013 letter from Mary K. Engle to Cindy Gaines, Seneca-Cayuga Tobacco Company.
13. August 1, 2013 letter from Nancyellen Keane on behalf of Cherokee Tobacco Company, LLC to Mary K. Engle.
14. August 6, 2013 letter from Mary K. Engle to Nancyellen Keane on behalf of Cherokee Tobacco Company, LLC.
15. August 2, 2013 letter from Millie P. Lukose, Commonwealth Brands, Inc. to Mary K. Engle.
16. August 8, 2013 letter from Mary K. Engle to Millie P. Lukose, Commonwealth Brands, Inc.
17. August 6, 2013 letter from Neal N. Beaton on behalf of Japan Tobacco International U.S.A., Inc. to Mary K. Engle.
18. August 14, 2013 letter from Mary K. Engle to Neal N. Beaton on behalf of Japan Tobacco International U.S.A., Inc.
19. August 9, 2013 letter from Brittani N. Cushman, Xcaliber International Ltd., LLC to Mary K. Engle.
20. August 15, 2013 letter from Mary K. Engle to Brittani N. Cushman, Xcaliber International Ltd., LLC.
21. August 21, 2013 letter from Everett W. Gee III, S & M Brands, Inc. to Mary K. Engle.
22. August 22, 2013 letter from Mary K. Engle to Everett W. Gee III, S & M Brands, Inc.
23. July 25, 2013 letter from Mary Najjar, Marketing Group USA, Inc. to Mary K. Engle.
24. August 28, 2013 letter from Mary K. Engle to Mary Najjar, Marketing Group USA, Inc.

25. September 11, 2013 letter from William M. Sherman, Sherman's 1400 Broadway NYC, Ltd. to Mary K. Engle.
26. September 13, 2013 letter from Mary K. Engle to William M. Sherman, Sherman's 1400 Broadway NYC, Ltd.
27. September 16, 2013 letter from Jaime M. Previte, D Cube, LLC d/b/a Sovereign Tobacco Co. to Mary K. Engle.
28. September 20, 2013 letter from Mary K Engle to Jaime M. Previte, D Cube, LLC d/b/a Sovereign Tobacco Co.
29. August 20, 2013 letter from Desha Henson, Farmers Tobacco Co. of Cynthiana, Inc. to Mary K. Engle.
30. September 20, 2013 letter from Mary K. Engle to Desha Henson, Farmers Tobacco Co. of Cynthiana, Inc.
31. August 20, 2013 letter from Reginald C. Barrett Jr., Carolina Tobacco Manufacturers LLC to Mary K. Engle.
32. September 30, 2013 letter from Mary K. Engle to Reginald C. Barrett Jr., Carolina Tobacco Manufacturers LLC.
33. September 26, 2013 letter from Gary C. Sanden, Seneca Manufacturing Company to Mary Engle.
34. September 30, 2013 letter from Mary K. Engle to Gary C. Sanden, Seneca Manufacturing Company.
35. September 25, 2013 letter from Dale White, Ohserase Manufacturing, LLC to Mary Engle.
36. September 30, 2013 letter from Mary K. Engle to Dale White, Ohserase Manufacturing, LLC.
37. August 22, 2013 letter from C. Randall Nuckolls on behalf of Santa Fe Natural Tobacco Company, Inc. to Mary K. Engle.
38. September 30, 2013 letter from Mary K. Engle to C. Randall Nuckolls on behalf of Santa Fe Natural Tobacco Company, Inc.

LAW OFFICE OF
G. GEORGE BERTRAM

RESULT DRIVEN REPRESENTATION

WWW.RECOVERYLAW.COM

Ms. Mary K. Engle, Associate Director
Division of Advertising Practices
Federal Trade Commission
601 Pennsylvania Avenue, N.W., Mail Drop NJ-3212

Attention: Ms. Sallie Schools

Renewal of Surgeon General's Warning Rotation Plan for
Tantus Tobacco LLC Cigarette Brands: Berkley, Berley, Main Street,
Sport, Golden Blend, GSmoke, and 24/7

Dear Ms. Engle:

Please be advised that I am the attorney for Tantus Tobacco, a manufacturer of tobacco products, located at 200 Progress Dr., Russell Springs, Kentucky 42642; phone number (270)-866-8888. Tantus has been manufacturing the following seven brands of cigarettes at its facility: Berkley, Berley, Main Street, Sport, Golden Blend, GSmoke, and 24/7. The contact person for the company will continue to be its CEO, Brian Cooper, who can be reached at the above address and phone number.

The brand styles of Berkley, Berley, Main Street, Sport, Golden Blend, GSmoke, and 24/7 brand cigarettes Tantus intends to manufacture are listed on Exhibit "A". Actual samples of the Berkley, Berley, Main Street, Sport, Golden Blend, GSmoke, and 24/7 packs and cartons for the various brand styles listed on Exhibit "A" (showing exactly where and how the four (4) Surgeons General's health warnings appear and will continue to appear on those brands and styles Tantus is manufacturing) were enclosed with our letters dated June 7, 2010. June 21, 2010.

In fiscal year 2012, (January 1, 2012 through December 31, 2012), Tantus manufactured approximately [REDACTED] cigarettes (all were Berkley, Berley, Main Street, Sport, Golden Blend, GSmoke and 24/7 brand cigarettes). Tantus anticipates manufacturing less than [REDACTED] cigarettes in fiscal year 2013. A chart outlining Tantus' sales for fiscal year 2012 and anticipated manufacturing plans for fiscal year 2013 by brand is attached hereto as Exhibit "B".

No one brand style of cigarettes sold by Tantus has, for the past fiscal year (same as calendar year), constituted more than 1/4 of 1% of all the cigarettes sold in the United

States in calendar year 2012 and Tantus anticipates that no one brand style will constitute more than 1/4 of 1% of all the cigarettes sold in the United States in calendar year 2013. In addition, more than one-half of the cigarettes manufactured by Tantus for sale in the United States in fiscal year 2012 was packaged into brand styles which meet the requirements of 15 U.S.C. § 1333(c)(2)(A)(i).

As a "small manufacturer" (as defined in the Act), Tantus wishes to renew its plan to equalize the four health warning statements required by 15 U.S.C. § 1333(c) for its Berkley, Berley, Main Street, Sport, Golden Blend, GSmoke, and 24/7 brands. Each of the four warning statements will appear on the packs and cartons of each brand style of Berkley, Berley, Main Street, Sport, Golden Blend, GSmoke, and 24/7 brand cigarettes manufactured by Tantus an equal number of times in the one year period beginning on the date this plan is approved. Tantus will maintain records demonstrating compliance with this plan.

Tantus intends to print all four (4) health warnings in equal numbers on each printed sheet of packaging for all of its cartons and packs so that when the sheets are die cut, each shipment should be approximately equalized for each brand style as manufactured. If, toward the end of the one year period, it appears that the warnings are not equalized on the packs and cartons for each brand style, Tantus will place special orders for the specific health warnings needed to ensure that the rotation is equalized for each brand style by the plan's anniversary date.

Tantus understands that the FTC is charged with ensuring that Tantus' Surgeon General's Health Warning Label Plan is complied with and, therefore, it agrees to maintain records to demonstrate that they are in compliance with, and are properly implementing their plan.

Tantus has an advertising rotation plan in place for its Berkley, Berley, Main Street, Sport, Golden Blend, GSmoke, and 24/7 cigarettes which was approved by the FTC on August 30, 2005, September 6, 2006, November 16, 2006, January 22, 2007, July 18, 2007. Tantus has an internet advertising plan in place for its Berkley, Berley, 24/7, Golden Blend, GSmoke, MainStreet, and Sport cigarettes that was approved on September 18, 2008. Tantus is in compliance with these plans and would like to continue these plans.

We believe this plan complies in all respects with the Federal Cigarette Labeling and Advertising Act, as amended, (15 U.S.C. § 1331 et seq.) including any modifications made by the Public Health Act of 1969, the Comprehensive Smoking Education Act of 1984, the Nurses' Education Amendments of 1985 and the Imported Cigarette Compliance Act of 2000. For this reason, we hereby request that you approve this renewal plan as soon as possible.

July 9, 2013

Should you have any questions regarding this matter, please do not hesitate to contact me.

Sincerely,

George Bertram by JF

G. George Bertram, Esq.

GGB/lf

Original : FedEx

Enclosures

EXHIBIT "A" LIST OF CIGARETTE BRAND STYLES
TANTUS TOBACCO, LLC

Brand
24/7
Red King Box
Gold King Box
Menthol King Box
Red 100's Box
Gold 100's Box
Menthol 100's Box
Silver 100's Box
Menthol Gold 100's Box
Berley
Red King Box
Red King Soft
Red 100's Soft
Red 100's Box
Gold King Box
Gold King Soft
Gold 100's Soft
Gold 100's Box
Menthol King Soft
Menthol 100's Soft
Menthol 100's Box
Menthol King Box
Menthol Gold 100's Box
Menthol Gold 100's Soft
Menthol Gold King Box
Menthol Gold King Soft
Blue 100's Soft
Blue 100's Box
Blue King Box
Blue King Soft
Non Filter King Soft
Berkley
Red King Box
Red King Soft
Red 100's Soft
Red 100's Box
Gold King Box
Gold King Soft
Gold 100's Soft

Gold 100's Box
Silver King Soft
Silver 100's Soft
Silver 100's Box
Menthol King Soft
Menthol 100's Soft
Menthol 100's Box
Menthol Gold King Soft
Menthol Gold 100's Soft
Menthol Gold 100's Box
Non Filter King Soft
Golden Blend
Red King Soft
Red 100's Soft
Red King Box
Red 100's Box
Gold 100's Soft
Gold King Box
Gold 100's Box
Silver 100's Soft
Silver 100's Box
Menthol 100's Soft
Menthol 100's Box
Menthol Gold 100's Box
Menthol Gold 100's Soft
Non Filter King Soft
Main Street
Red King Soft
Red 100's Soft
Red King Box
Red 100's Box
Gold King Soft
Gold 100's Soft
Gold King Box
Gold 100's Box
Blue 100's Soft
Blue 100's Box
Menthol King Soft
Menthol 100's Soft
Menthol 100's Box
Menthol King Box
Menthol Gold 100's Soft
Menthol Gold 100's Box
G Smoke
Red King Soft

Red 100's Soft
Red King Box
Red 100's Box (Woman)
Red 100's Box
Gold King Soft
Gold 100's Soft
Gold King Box
Gold 100's Box
Gold 100's Box (Woman)
Blue 100's Soft
Menthol King Soft
Menthol 100's Soft
Menthol Gold 100's Box (Woman)
Sport
Red King Soft
Red 100's Soft
Red King Box
Red 100's Box
Gold King Soft
Gold 100's Soft
Gold King Box
Gold 100's Box
Blue 100's Soft
Blue 100's Box
Menthol King Soft
Menthol 100's Soft
Menthol King Box
Menthol 100's Box
Menthol Gold 100's Soft
Menthol Gold 100's Box

EXHIBIT "B"
TANTUS TOBACCO, LLC

Cigarette Brand

Anticipated Sales in Fiscal 2013(Sticks)

Berkley

Berley

Sport

Main Street

Smoke

Golden Blend

24/7



Cigarette Brand

Sales in Fiscal 2012 (Stick Count)

Berkley

Berley

Sport

Main Street

Smoke

Golden Blend

24/7



EXHIBIT "C"
TANTUS TOBACCO, LLC
SCHEDULE OF WARNINGS FOR
PRINT ADVERTISING

Brand Name	Quarter One Jan. 1st to March 31st	Quarter Two April 1st to June 30th	Quarter Three July 1st to Sept. 30th	Quarter Four Oct. 1st to December 31st
Berley	C	D	A	B
Berkley	B	C	D	A
24/7	A	B	C	D
Golden Blend	A	B	C	D
Sport	D	A	B	C
Main Street	C	D	A	B
CSmoke	B	C	D	A

- A= SURGEON GENERAL'S WARNING:
Smoking Causes Lung Cancer, Heart Disease, Emphysema, And May Complicate Pregnancy.
- B= SURGEON GENERAL'S WARNING:
Quitting Smoking Now Greatly Reduces Serious Risks to Your Health.
- C= SURGEON GENERAL'S WARNING:
Smoking By Pregnant Women May Result in Fetal Injury, Premature Birth, And Low Birth Weight.
- D= SURGEON GENERAL'S WARNING:
Cigarette Smoke Contains Carbon Monoxide.



Division of
Advertising Practices

United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

July 10, 2013

G. George Bertram, Esq.
200 Progress Drive Suite 500
Russell Springs, KY 42642

Dear Mr. Bertram:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a proposed plan filed on behalf of Tantus Tobacco LLC ("Tantus") on July 9, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the 24/7, Berley, Berkley, Golden Blend, Main Street, GSmoke, and Sport brands of cigarettes.

Tantus's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letters dated June 7 and June 21, 2010 continue to appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹ Accordingly, Tantus's plan for simultaneous display of the four health warnings on packaging is hereby approved for the following varieties:

- Eight hard pack varieties of the 24/7 brand: Red King, Red 100's, Gold King, Gold 100's, Menthol King, Menthol 100's, Silver 100's, and Menthol Gold 100's;
- Twenty-one varieties of the Berley brand: Red King (hard pack and soft pack), Red 100's (hard pack and soft pack), Gold King (hard pack and soft pack), Gold 100's (hard pack and soft pack), Menthol King (hard pack and soft pack), Menthol 100's (hard pack and soft pack), Menthol Gold King (hard pack and soft pack), Menthol Gold 100's (hard pack and soft pack), Blue King (hard pack and soft pack), Blue 100's (hard pack and soft pack), and Non Filter King soft pack;

¹ Tantus stated in its July 9, 2013 letter that the four health warnings will continue to appear exactly as shown on the sample packs and cartons submitted on June 7, 2010 and June 21, 2010.

- Eighteen varieties of the Berkley brand: Red King (hard pack and soft pack), Red 100's (hard pack and soft pack), Gold King (hard pack and soft pack), Gold 100's (hard pack and soft pack), Silver King soft pack, Silver 100's (hard pack and soft pack), Menthol King soft pack, Menthol 100's (hard pack and soft pack), Menthol Gold King soft pack, Menthol Gold 100's (hard pack and soft pack), and Non Filter King soft pack;
- Fourteen varieties of the Golden Blend brand: Red King (hard pack and soft pack), Red 100's (hard pack and soft pack), Gold King hard pack, Gold 100's (hard pack and soft pack), Silver 100's (hard pack and soft pack), Menthol 100's (hard pack and soft pack), Menthol Gold 100's (hard pack and soft pack), and Non Filter King soft pack;
- Sixteen varieties of the Main Street brand: Red King (hard pack and soft pack), Red 100's (hard pack and soft pack), Gold King (hard pack and soft pack), Gold 100's (hard pack and soft pack), Blue 100's (hard pack and soft pack), Menthol King (hard pack and soft pack), Menthol 100's (hard pack and soft pack), Menthol Gold 100's (hard pack and soft pack);
- Fourteen varieties of the GSmoke brand: Red King (hard pack and soft pack), Red 100's (hard pack and soft pack), Gold King (hard pack and soft pack), Gold 100's (hard pack and soft pack), Blue 100's soft pack, Menthol soft pack (King and 100's), and "Woman" 100's hard pack (Red, Gold, and Menthol Gold); and
- Sixteen varieties of the Sport brand: Red King (hard pack and soft pack), Red 100's (hard pack and soft pack), Gold King (hard pack and soft pack), Gold 100's (hard pack and soft pack), Blue 100's (hard pack and soft pack), Menthol King (hard pack and soft pack), Menthol 100's (hard pack and soft pack), and Menthol Gold 100's (hard pack and soft pack).

Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

Please note that this letter only approves Tantus's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on Tantus's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging or in advertising for Tantus's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of Tantus's packaging and advertising under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations

² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

G. George Bertram, Esq.
July 10, 2013
Page 3

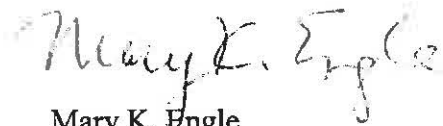
Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

This approval is effective on the date of this letter and runs through July 9, 2014, or until authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

If you have any questions regarding this approval, please contact Arien Parham at (202) 326-2696.

Very truly yours,



Mary K. Engle
Associate Director



1041 W State Route 108
Shelton, Washington 98584

July 9, 2013

Ms. Mary K. Engle
Division of Advertising Practices
Federal Trade Commission
600 Pennsylvania Ave NW
NJ-3212
Washington, DC 20580

Via Facsimile and U.S. Mail

Dear Ms. Engle:

Pursuant to the Federal Cigarette Labeling and Advertising Act (the Cigarette Act), Skookum Creek Tobacco Co., Inc., hereby submits a plan for the rotation of "Warnings" under Section 1333 (c) (2) of the Federal Cigarette Labeling and Advertising Act.

Skookum Creek Tobacco Company currently produces three brand families of cigarettes, "Complete," "Premis," and "Traditions." A rotation plan was approved July 12, 2012, for these brand families.

Skookum Creek Tobacco has abandoned the previously registered products under the "Turkish Special" brand family with no product produced or sold.

Skookum Creek Tobacco has also abandoned the limited edition carton packaging for certain varieties of the Complete brand family, samples of which were provided on February 14th 2012.

No changes are proposed to the Complete, Premis and Traditions brand families and brand styles. Warnings for existing brand styles will appear exactly as shown on the sample packaging previously submitted to and approved by the FTC. All Skookum Creek brand styles are identified in Exhibit A.

No brand style manufactured by Skookum Creek Tobacco in fiscal year 2012 exceeded the sales limits in 15 U.S.C. § 1333(c)(2)(A)(i). A copy of Skookum Creek Tobaccos 2012 fiscal sales figures as well as current fiscal year sales to date and estimates for all brand styles is attached as Exhibit A. Units as shown are in sticks. Please note that the fiscal year for Skookum Creek Tobacco Company runs October 1 to September 30, concurrent with the federal fiscal year.

Skookum Creek Tobacco Company will ensure through controlled processes that all four warnings will be equally displayed on the packs and cartons of each of the brand styles for which approval is requested in this letter for the one year period beginning on the date of approval of this plan. Skookum Creek Tobacco will maintain records to demonstrate compliance with this plan.

Skookum Creek Tobacco, through a partnership with our sole producer of printed labels and cartons assures compliance within the guidelines of rotation through a "Mechanical Printing and Sorting" process. All printed good are produced using an equal distribution of the required four warnings within each print order and mechanically sorted to assure equal distribution on each pallet of finished print. Single pallets are utilized in our manufacturing process to assure equal distribution of the warnings on packs and cartons of each brand style.

Skookum Creek Tobacco Company continues to be in compliance with its plan for Internet advertising as approved October 8, 2008 for Traditions and July16, 2007 for Complete and Premis. Skookum Creek Tobacco Co., Inc. does not advertise its cigarettes in any other format or medium.

Sincerely,



Cameron Goodwin, General Manager

Document Prepared by:



Michael Bell

Quality Assurance Manager/FDA, FTC Compliance Manager

360-490-6852

Skookum Creek Tobacco Company, 1041 W. State Route 108, Shelton WA, 98584
Administrative Contact
Michael Bell, Quality Assurance Manager
360-229-3616

Exhibit A Sales And Projections--Skookum Creek Tobacco Co., Inc Brand Families and Brands of Cigarettes

Product Item #	Brand Family	Brand Name	Units Sold FY 2012	Projected FY 2013	Current FY Sales 10/2012 to 2/2013
01-50000	Complete 85mm Full Flavor Soft Pack	Complete			
01-50001	Complete 85mm High Air Soft Pack	Complete			
01-50002	Complete 85mm Ultra High Air Soft Pack	Complete			
01-50003	Complete 85mm Menthol Soft Pack	Complete			
01-50004	Complete 85mm Menth HA Soft Pack	Complete			
01-50005	Complete 100mm Full Flavor Soft Pack	Complete			
01-50006	Complete 100mm High Air Soft Pack	Complete			
01-50007	Complete 100mm Ultra High Air Soft Pack	Complete			
01-50008	Complete 100mm Menthol Soft Pack	Complete			
01-50009	Complete 100mm Menthol High Air Soft Pack	Complete			
01-50010	Complete 85mm Non-Filter Soft Pack	Complete			
01-50011	Complete 100mm Full Flavor Hard Box	Complete			
01-50012	Complete 100mm High Air Hard Box	Complete			
01-50013	Complete 100mm Ultra High Air Box	Complete			
01-50014	Complete 100mm Menthol Hard Box	Complete			
01-50015	Complete 100mm Menthol High Air Box	Complete			
01-50017	Complete 85mm Full Flavor Hard Box	Complete			
01-50018	Complete 85mm High Air Hard Box	Complete			
01-50019	Complete 85mm Ultra High Air Hard Box	Complete			
01-50020	Complete 85mm Menthol Hard Box	Complete			
01-50021	Complete 85mm Menthol High Air Box	Complete			
01-50022	Complete 85mm Non Filtered Hard Box	Complete			
01-50023	Premis 85mm Full Flavor Soft Pack	Premis			
01-50024	Premis 85mm High Air Soft Pack	Premis			
01-50025	Premis 85mm Ultra High Air Soft Pack	Premis			
01-50026	Premis 85mm Menthol Soft Pack	Premis			
01-50027	Premis 85mm Menthol High Air Soft Pack	Premis			
01-50028	Premis 100mm Full Flavor Soft Pack	Premis			



01-50029 Premis 100mm High Air Soft Pack
01-50030 Premis 100mm Ultra High Air Soft Pack
01-50031 Premis 100mm Menthol Soft Pack
01-50032 Premis 100mm Menthol High Air Soft Pack
01-50511 Traditions Additive Free 100mm Full Flavor Hard Box
01-50513 Traditions Additive Free 100mm High-Air Hard Box
01-50514 Traditions Additive Free 100mm Menthol Hard Box
01-50517 Traditions Additive Free 85mm Full Flavor Hard Box
01-50519 Traditions Additive Free 85mm High-Air Hard Box
01-50520 Traditions Additive Free 85mm Menthol Hard Box
01-50522 Traditions Additive Free 85mm Non Filter Hard Box
01-50530 Traditions 85 mm Full Flavor Hard Box
01-50531 Traditions 85mm High Air Hard Box
01-50534 Traditions 85mm Menthol Hard Box
01-50535 Traditions 85mm Non-Filter Hard Box
01-50537 Traditions 100mm Full Flavor Hard Box
01-50538 Traditions 100mm High-Air Hard Box
01-50539 Traditions 100mm Menthol Hard Box

Premis
Premis
Premis
Premis
Traditions
Traditions
Traditions
Traditions
Traditions
Traditions
Traditions
Traditions
Traditions
Traditions
Traditions
Traditions
Traditions
Traditions
Traditions





United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

Division of
Advertising Practices

July 10, 2013

Mr. Cameron Goodwin
Skookum Creek Tobacco Co., Inc.
1041 W. State Route 108
Shelton, WA 98584

Dear Mr. Goodwin:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Skookum Creek Tobacco Co., Inc. (“Skookum Creek”) on July 9, 2013, calling for simultaneous display (i.e. the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Complete, Premis, and Traditions brands of cigarettes.

Skookum Creek’s sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letters on the following dates continue to appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness:¹

<u>Brand</u>	<u>Date(s)</u>
Complete	April 12, 2007 June 9, 2008 July 10, 2008 March 11, 2010
Premis	April 12, 2007 March 11, 2010
Traditions	September 16, 2008 September 30, 2008 January 12, 2011

¹ Skookum Creek stated in its July 9, 2013 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on these dates.

Accordingly, Skookum Creek's plan for simultaneous display of the four health warnings on packaging for the following varieties is hereby approved:

- Twenty-two varieties of the Complete brand: Full Flavor Kings (soft pack and hard pack), Full Flavor 100's (soft pack and hard pack), High Air Kings (soft pack and hard pack), High Air 100's (soft pack and hard pack), Ultra High Air Kings (soft pack and hard pack), Ultra High Air 100's (soft pack and hard pack), Menthol Kings (soft pack and hard pack), Menthol 100's (soft pack and hard pack), Menthol High Air Kings (soft pack and hard pack), Menthol High Air 100's (soft pack and hard pack), and Non-Filter Kings (soft pack and hard pack);
- Ten soft pack varieties of the Premis brand: Full Flavor (Kings and 100's), High Air (Kings and 100's), Ultra High Air (Kings and 100's), Menthol (Kings and 100's), and Menthol High Air (Kings and 100's);
- Fourteen hard pack varieties of the Traditions brand:
 - Seven Additive Free hard pack varieties: Full Flavor (Kings and 100's), High-Air Filter (Kings and 100's), Menthol (Kings and 100's), and Non-Filter Kings; and
 - Seven non-Additive Free hard pack varieties: Full Flavor (Kings and 100's), High-Air Filter (Kings and 100's), Menthol (Kings and 100's), and Non-Filter Kings.

This approval pertains only to packaging that meets the requirements of the Cigarette Act in force as of the date of this letter. Furthermore, the four health warnings must appear exactly as shown on the packs and cartons that the Commission has previously approved.

Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

Please note that this letter only approves Skookum Creek's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on Skookum Creek's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging or in advertising for Skookum Creek's cigarettes, including, but not limited to, "additive-free." Nor does this letter purport to interpret or express any opinion about the adequacy of Skookum Creek's packaging and advertising under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and

² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Mr. Cameron Goodwin
July 10, 2013
Page 3

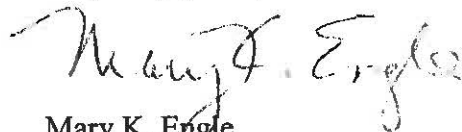
Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents
(published March 19, 2010).

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

This approval is effective on the date of this letter and runs through July 9, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

If you have any questions regarding this approval, please contact William Ducklow at (202) 326-2407.

Very truly yours,



Mary K. Engle
Associate Director

LAW OFFICES OF
BARRY M. BOREN

One Datan
9100 South Dadeland Boulevard
Suite 1809
Miami, Florida 33156

borenlaw@bellsouth.net

Telephone
(305) 670-2200
Facsimile
(305) 670-5221

July 16, 2013

Ms. Mary K. Engle, Associate Director
Division of Advertising Practices
Federal Trade Commission
600 Pennsylvania Avenue, N.W. , Mail Drop NJ-3212
Washington, D.C. 20580

Attention: Mr. Will Ducklow

Renewal of Surgeon General's Warning Rotation Plan for
U.S. Flue-Cured Tobacco Growers, LLC for
1839, Traffic, Fact, Creston, and Passport Cigarettes

Dear Ms. Engle:

Please be advised that we are the attorneys for a manufacturer of tobacco products, U.S. Flue-Cured Tobacco Growers, LLC ("USFC"), a North Carolina limited liability corporation, with offices located at 250 Crown Blvd., Timberlake, North Carolina 27583 and the phone number is (919) 645-6007. USFC wishes to renew its existing equalization Surgeon General's Warning Rotation Plans as required by the Federal Cigarette Labeling and Advertising Act of 1964, as amended, ("Act") (15 U.S.C. §1331 *et seq.*) for cigarettes they are manufacturing in the United States under the brand names "1839," "Traffic," "Fact," "Creston" and "Passport." ¹ The contact person for the company will be its Executive Vice President, John Taylor, who can be reached at the above address and phone number.

USFC wishes to renew its equalization plans for the display of the health warnings on packaging for its 1839, Traffic, Fact, Creston and Passport brands of cigarettes.

The brand styles of 1839, Traffic, Fact, Creston and Passport cigarettes USFC intends to manufacture are listed in the attachment at Exhibit "A." Actual samples of the packs and cartons for the various brand styles (listed in Exhibit "A") showing exactly where and how the four (4) Surgeon General's health warnings appear and will continue to appear on individual packs and cartons of the 1839, Traffic, Fact, Creston and Passport brands USFC is manufacturing were enclosed with the original submissions on the dates appearing in Exhibit "B." The health warnings will continue to appear exactly

¹ USFC is no longer producing Kick brand cigarettes at this time and, therefore, we have removed this brand from this renewal plan.

as shown on the samples provided. The brand styles listed in the attachment at Exhibit "A" have been equalized as of this date.

USFC continues to qualify as a small importer/manufacturer as defined by the Act based on the following figures: USFC manufactured approximately [REDACTED] cigarettes (all were either 1839, Traffic, Fact, Creston and Passport brand cigarettes) in the fiscal year 2012.² In fiscal year 2013 to date, it has manufactured approximately [REDACTED] cigarettes (all were 1839, Traffic, Fact, Creston and Passport brand cigarettes).³ USFC anticipates manufacturing approximately [REDACTED] cigarettes of all its brand styles (1839, Traffic, Fact, Creston, and Passport) in fiscal year 2013.

No one brand style of cigarettes sold by USFC has, for the past fiscal year, constituted more than 1/4 of 1% of all the cigarettes sold in the United States in such year. and no one brand style will constitute more than 1/4 of 1% of all the cigarettes sold in the United States in the next fiscal year. In addition, more than one-half of the cigarettes manufactured by USFC for sale in the United States will be packaged into brand styles which meet the requirements of 15 U.S.C. §1333(c)(2)(A)(i).

As a small manufacturer as defined by the Act, USFC wishes to renew the plan to equalize the health warning statements as required by 15 U.S.C. §1333(c) for its 1839, Traffic, Fact, Creston and Passport brands. Each of the four warning statements will appear on the packs and cartons of each brand style of 1839, Traffic, Fact, Creston and Passport cigarettes manufactured by USFC an equal number of times in the one year period beginning on the date the renewal of this plan is approved and USFC will continue to maintain records demonstrating compliance with this plan.

The individual packs of 1839, Traffic, Fact, Creston and Passport cigarettes to be manufactured by USFC will have the proper health warnings printed by the manufacturer directly on the packs under the cellophane. The cartons will also have the proper health warnings printed directly on the cartons by the manufacturer.

USFC will print all four (4) health warnings in equal numbers on each printed sheet of packaging for all of its cartons and packs so that when the sheets are die cut, each shipment should be approximately equalized for each brand style as manufactured. If, toward the end of the one year period, it appears that the warnings are not equalized on the packs and cartons for each brand style, USFC will place special orders for the specific

² USFC's fiscal year coincides with the calendar year.

³ None of the figures provided include the cigarettes USFC is contract manufacturing for Premier Manufacturing Corp., Wellstone Tobacco Co., Lignum 2 and Konci G&D which are covered under their own FTC plans.

Ms. Mary K. Engle, Associate Director
Division of Advertising Practices
Federal Trade Commission

Page 3
July 16, 2013

health warnings needed to ensure that the display of all four warnings is equalized on the packs and cartons for each brand style by the plan's anniversary date.

USFC understands that the FTC is charged with ensuring that USFC's Surgeon General's Health Warning Label Plan is complied with and, therefore, it agrees to maintain records to demonstrate that they are in compliance with, and are properly implementing their plan.

No provision of this plan and no action taken pursuant hereto or statement made in connection herewith constitutes or shall be construed as an admission in any judicial or administrative proceeding, in any private litigation, or in any official action, report or statement by the United States Government, or any instrumentality thereof.

USFC has advertising rotation plans as well as an internet advertising rotation plan in place for its 1839, Traffic, Fact, Creston and Passport cigarettes all of which have been approved by the FTC (see Exhibit "C"). USFC is in compliance with these plans and wishes to make no changes to any of its advertising plans at this time. All other provisions of the existing plans will remain in place.

We believe this plan complies in all respects with the Federal Cigarette Labeling and Advertising Act, as amended, (15 U.S.C. §1331 *et seq.*) including any modifications made by the Public Health Act of 1969, the Comprehensive Smoking Education Act of 1984, the Nurses' Education Amendments of 1985 and the Imported Cigarette Compliance Act of 2000. For this reason, we hereby request that you approve this renewal plan as soon as possible.

Should you have any further questions regarding this matter, please do not hesitate to contact us.

Sincerely yours,

LAW OFFICES OF BARRY M. BOREN

Barry M. Boren

BMB:mw/encs.

EXHIBIT "A"
U.S. FLUE-CURED TOBACCO GROWERS INC.
BRAND STYLES OF CIGARETTES

1839

Red King Size Box
Blue King Size Box
Silver King Size Box
Menthol Green King Size Box
Menthol Blue King Size Box

Red 100's Box
Blue 100's Box
Silver 100's Box
Menthol Green 100's Box
Menthol Blue 100's Box

Non Filter King Size Soft Pack

TRAFFIC

Red King Size Box
Blue King Size Box
Menthol Green King Size Box
Non-Filter King Size Soft Pack

Red 100's Box
Blue 100's Box
Menthol Green 100's Box
Silver 100's Box (med. blue packaging)
Menthol Silver 100's Box (med. green packaging)

FACT

Regular King Size Box
Menthol King Size Box

CRESTON

Full Flavor King Size Soft Pack
Menthol King Size Soft Pack
Non-Filter King Size Soft Pack

Full Flavor 100's Soft Pack
Menthol 100's Soft Pack

Full Flavor King Size Box
Menthol King Size Box

Full Flavor 100's Box
Menthol 100's Box

PASSPORT

Full Flavor King Size Soft Pack
Menthol King Size Soft Pack
Non-Filter King Size Soft Pack
Full Flavor 100's Box
Menthol 100's Box

Full Flavor 100's Soft Pack
Menthol 100's Soft Pack
Full Flavor King Size Box
Menthol King Size Box

EXHIBIT "B"
U.S. FLUE-CURED TOBACCO GROWERS, INC.

<u>BRAND</u>	<u>DATE[S] PACKAGING SUBMITTED TO FTC</u>
1839	2/20/07 5/12/10 5/23/12 (Non Filter King Size)
Traffic	4/29/05 and 11/9/10
Fact	5/9/05 6/8/05
Creston	8/11/05
Passport	8/18/05

EXHIBIT "C"

U.S. FLUE-CURED TOBACCO GROWERS, INC.

Advertising Plans

<u>Date of FTC Approval</u>	<u>Type of Plan</u>	<u>Date of Plan</u>
7/14/05	Advertising Plan (Traffic, Fact & Kick)	7/13/05
9/19/05	Advertising Plan (Creston)	9/14/05
9/26/05	Advertising Plan (Passport)	9/14/05
1/10/06	Internet Advertising Plan (Traffic, Fact, Kick, Creston & Passport)	1/5/06
8/24/06	Spanish Language Advertisements (Traffic, Fact, Kick, Creston & Passport)	8/21/06
4/5/07	Advertising Plan (1839)	2/20/07

U.S. FLUE-CURED TOBACCO GROWERS, INC.



United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

Division of
Advertising Practices

July 18, 2013

Barry M. Boren, Esq.
One Datran
9100 South Dadeland Boulevard
Suite 1809
Miami, FL 33156

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of U.S. Flue-Cured Tobacco Growers, LLC ("USFC") on July 16, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the 1839, Traffic, Fact, Creston, and Passport brands of cigarettes.

USFC's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letters on the following dates appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness:¹

<u>Brand</u>	<u>Date(s)</u>
1839	February 20, 2007 May 12, 2010 May 23, 2012
Traffic	April 29, 2005 November 9, 2010
Fact	May 9, 2005 June 8, 2005

¹ USFC stated in its July 16, 2013 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on these dates.

Creston

August 11, 2005

Passport

August 18, 2005

Accordingly, USFC's plan for simultaneous display of the four health warnings on packaging for the following varieties is hereby approved effective on the date of this letter:

- Eleven varieties of the 1839 brand: Red Box (Kings and 100's), Blue Box (Kings and 100's), Silver Box (Kings and 100's), Menthol Green Box (Kings and 100's), Menthol Blue Box (Kings and 100's), and Non-Filter Kings Soft Pack;
- Nine varieties of the Traffic brand: Red Box (Kings and 100's), Blue Box (Kings and 100's), Menthol Green Box (Kings and 100's), Silver 100's Box (medium blue packaging), Menthol Silver 100's Box (medium green packaging), and Non-Filter Kings Soft Pack;
- Two varieties of the Fact brand: Regular Kings Box and Menthol Kings Box;
- Nine varieties of the Creston brand: Full Flavor Soft Pack (Kings and 100's), Menthol Soft Pack (Kings and 100's), Non-Filter Kings Soft Pack, Full Flavor Box (Kings and 100's), and Menthol Box (Kings and 100's); and
- Nine varieties of the Passport brand: Full Flavor Soft Pack (Kings and 100's), Menthol Soft Pack (Kings and 100's), Non-Filter Kings Soft Pack, Full Flavor Box (Kings and 100's), and Menthol Box (Kings and 100's).

Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

Please note that this letter only approves USFC's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on USFC's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging or in advertising for USFC's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of USFC's packaging and advertising under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

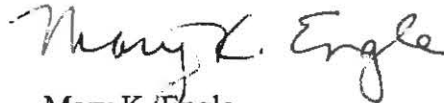
Barry M. Boren, Esq.
July 18, 2013
Page 3

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

This approval is effective on the date of this letter and runs through July 17, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

If you have any questions regarding this approval, please contact William Ducklow at (202) 326-2407.

Very truly yours,



Mary K. Engle
Associate Director



Commonwealth
B R A N D S, I N C.

July 2, 2013

Ms. Mary K. Engle
Associate Director
Division of Advertising Practices
Federal Trade Commission
Mail Drop NJ-3212
600 Pennsylvania Avenue
Washington, DC 20580

**RE: COMMONWEALTH BRANDS, INC.
CIGARETTE LABELING ROTATION PLAN REVISION**

Dear Ms. Engle:

On March 8, 2013, in correspondence to Rhondetta Walton, you advised that Commonwealth Brands' plan for the display of the four health warnings for all its packaging, including packaging for the Montclair brand, had been approved.

Commonwealth Brands hereby requests approval of a plan revision relating to four (4) styles of Montclair. The revision is being requested as the names of the brand styles have changed and the packaging has been redesigned to (i) modify the coloration, (ii) to reposition certain information such as the brand identification; and (iii) to add the descriptors "black" "blue," "silver," and "menthol gold" as indicated below.

MONTCLAIR BRAND STYLES

Previous Brand Style Names

Blue Filter 100s Box
Gray Filter 100s Box
White Filter 100s Box
Menthol Green Filter 100s Box

Revised Brand Style Names

Black Filter 100s Box
Blue Filter 100s Box
Silver Filter 100s Box
Menthol Gold Filter 100s Box

These packages will replace the Montclair packaging currently approved by the FTC. Sample packs and cartons for the "Black" and "Silver" brand styles were submitted to your office in correspondence dated May 29, 2013, and sample packs and cartons for the "Blue" and "Menthol Gold" brands styles were submitted on June 6, 2013. The four health warnings will appear exactly as shown on the samples submitted on the dates referenced above. The warnings read precisely as required by the Federal Cigarette Labeling and Advertising Act.

Based on the sales volume for the one-year period ending December 31, 2012, none of the Montclair brand styles listed above will exceed one fourth of one percent (0.25%) of

P.O. Box 407130 Fort Lauderdale, FL 33340-7130 Ph. (954) 772-9000

www.commonwealthbrands.com

An IMPERIAL TOBACCO GROUP company

cigarettes sold in the United States for the one year period covered by our existing plan approved on March 8, 2013. Through the date of this application, the warnings on the packaging for the brand styles in the chart above have been equalized to date. The warnings on all Montclair brand styles will continue to be equalized in accordance with Commonwealth Brands' plan approved on March 8, 2013.

Commonwealth Brands will continue to be in compliance with the previously approved advertising plans for the Montclair brand.

If you require any additional information, please contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Millie Lukose". The signature is written in a cursive, flowing style.

Millie Lukose
Legal Counsel

Exhibit A – List of Brand Styles Following Approval of this Plan Revision
Exhibit B - Quarterly Warning Rotation Plan for Advertisements

EXHIBIT A

**COMMONWEALTH BRANDS ROTATION PLAN
PACKAGING AND CARTON LABELS**

BRAND STYLES FOLLOWING APPROVAL OF THIS PLAN REVISION

**BRAND STYLES UTILIZING THE EQUAL NUMBER OF TIMES WARNING STATEMENT
ROTATION (15 U.S.C. §1333(c)(2)(C)):**

CROWNS

RED KING SIZE BOX
GOLD KING SIZE BOX
BLUE KING SIZE BOX
MENTHOL DARK GREEN KING SIZE BOX
MENTHOL GREEN KING SIZE BOX
RED 100s BOX
GOLD 100s BOX
BLUE 100s BOX
MENTHOL DARK GREEN 100s BOX
MENTHOL GREEN 100s BOX
NON-FILTER KING SIZE SOFT PACK

DAVIDOFF

CLASSIC FILTER LUXURY LENGTH BOX
GOLD FILTER LUXURY LENGTH BOX
MENTHOL FILTER LUXURY LENGTH BOX
MENTHOL SILVER FILTER LUXURY LENGTH BOX
GOLD SLIMS FILTER LUXURY LENGTH BOX
MENTHOL SILVER SLIMS LUXURY LENGTH BOX

FORTUNA

RED FILTER KING SIZE BOX
RED FILTER 100s BOX
BLUE FILTER KING SIZE BOX
BLUE FILTER 100s BOX
MENTHOL FILTER DARK GREEN KING SIZE BOX
MENTHOL FILTER DARK GREEN 100s BOX
PALE BLUE FILTER KING BOX
PALE BLUE FILTER 100s BOX
MENTHOL GREEN FILTER KING BOX
MENTHOL GREEN FILTER 100s BOX
NON-FILTER KING SIZE SOFT PACK

GAULOISES

BLUE FILTER KING SIZE BOX
RED FILTER KING SIZE BOX
YELLOW FILTER KING SIZE BOX

GITANES

DARK BLUE FILTER KING SIZE BOX
BLUE FILTER KING SIZE BOX

MALIBU

BLUE SLIMS FILTER 100s BOX
PINK SLIMS FILTER 100s BOX
MENTHOL GREEN SLIMS FILTER 100s BOX
BLUE SLIMS FILTER 120'S BOX
PINK SLIMS FILTER 120'S BOX
MENTHOL GREEN SLIMS FILTER 120'S BOX

MONTCLAIR

BLACK FILTER 100s BOX
BLUE FILTER KING SIZE BOX
BLUE FILTER 100s BOX
GRAY FILTER KING SIZE BOX
SILVER FILTER 100s BOX
MENTHOL GOLD FILTER 100s BOX
PURPLE SLIMS FILTER 100s BOX
MENTHOL GREEN SLIMS FILTER 100s BOX

RAVEN

RED KING SIZE BOX
GOLD KING SIZE BOX
BLUE KING SIZE BOX
MENTHOL DARK GREEN KING SIZE BOX
MENTHOL GREEN KING SIZE BOX
RED 100s BOX
GOLD 100s BOX
BLUE 100s BOX
MENTHOL DARK GREEN 100s BOX
MENTHOL GREEN 100s BOX
NON-FILTER KING SIZE SOFT PACK

RIVIERA

RED KING SIZE BOX
GOLD KING SIZE BOX
BLUE KING SIZE BOX
MENTHOL DARK GREEN KING SIZE BOX
MENTHOL GREEN KING SIZE BOX
RED 100s BOX
GOLD 100s BOX
BLUE 100s BOX
MENTHOL DARK GREEN 100s BOX
MENTHOL GREEN 100s BOX
NON-FILTER KING SIZE SOFT PACK

SF

RED FILTER KING-SIZE BOX
BLUE FILTER KING-SIZE BOX
GRAY FILTER KING-SIZE BOX
MENTHOL DARK GREEN FILTER KING-SIZE BOX
MENTHOL GREEN FILTER KING-SIZE BOX
RED FILTER 100s BOX
BLUE FILTER 100s BOX
GRAY FILTER 100s BOX
MENTHOL DARK GREEN FILTER 100s BOX
MENTHOL GREEN FILTER 100s BOX
NON-FILTER KING-SIZE SOFT PACK

SONOMA

RED FILTER KING SIZE BOX
RED FILTER 100s SOFT PACK
RED FILTER 100s BOX
GOLD FILTER KING SIZE BOX
GOLD FILTER 100s SOFT PACK
GOLD FILTER 100s BOX
BLUE FILTER 100s SOFT PACK
BLUE FILTER KING SIZE BOX
MENTHOL GREEN FILTER 100s SOFT PACK
MENTHOL GREEN FILTER KING SIZE BOX
MENTHOL DARK GREEN FILTER KING SIZE BOX
MENTHOL DARK GREEN FILTER 100s SOFT PACK
MENTHOL DARK GREEN FILTER 100s BOX
NON FILTER KING SIZE SOFT PACK

TUSCANY

RED KING SIZE BOX
GOLD KING SIZE BOX
BLUE KING SIZE BOX
MENTHOL DARK GREEN KING SIZE BOX
MENTHOL GREEN KING SIZE BOX
RED 100s BOX
GOLD 100s BOX
BLUE 100s BOX
MENTHOL DARK GREEN 100s BOX
MENTHOL GREEN 100s BOX
NON-FILTER KING SIZE SOFT PACK

USA GOLD

RED FILTER KING SIZE SOFT PACK
RED FILTER KING SIZE BOX
RED FILTER 100s SOFT PACK
RED FILTER 100s BOX
GOLD FILTER KING SIZE SOFT PACK
GOLD FILTER KING SIZE BOX
GOLD FILTER 100s SOFT PACK
GOLD FILTER 100s BOX
BLUE FILTER KING SIZE SOFT PACK
BLUE FILTER KING SIZE BOX
BLUE FILTER 100s SOFT PACK

BLUE FILTER 100s BOX
MENTHOL GREEN FILTER KING SIZE SOFT PACK
MENTHOL GREEN FILTER 100s BOX
MENTHOL GREEN FILTER 100s SOFT PACK
MENTHOL DARK GREEN FILTER KING SIZE SOFT PACK
MENTHOL DARK GREEN FILTER KING SIZE BOX
MENTHOL DARK GREEN FILTER 100s SOFT PACK
MENTHOL DARK GREEN FILTER 100s BOX
NON FILTER KING SIZE SOFT PACK

WEST

RED FILTER KING SIZE BOX
BLUE FILTER KING SIZE BOX
MENTHOL DARK GREEN FILTER KING SIZE BOX
MENTHOL GREEN FILTER KING SIZE BOX
RED FILTER 100s BOX
BLUE FILTER 100s BOX
GRAY FILTER KING SIZE BOX
GRAY FILTER 100s BOX
MENTHOL DARK GREEN FILTER 100s BOX
MENTHOL GREEN FILTER 100s BOX
NON FILTER KING SIZE SOFT PACK

EXHIBIT B**COMMONWEALTH BRANDS
ADVERTISING ROTATION PLAN**

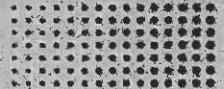
QUARTER IN WHICH MATERIALS ARE PRODUCED	WARNING NOTICE UTILIZED			
	BRAND			
	USA GOLD	RIVIERA	SONOMA	MONTCLAIR
1 st Q (Jan – Mar)	A	B	C	D
2 nd Q (Apr. – June)	B	C	D	A
3 rd Q (July – Sept.)	C	D	A	B
4 th Q (Oct. – Dec.)	D	A	B	C
	MONTCLAIR	TUSCANY	WEST	MALIBU
1 st Q (Jan – Mar)	A	B	C	D
2 nd Q (Apr. – June)	B	C	D	A
3 rd Q (July – Sept.)	C	D	A	B
4 th Q (Oct. – Dec.)	D	A	B	C
	FORTUNA	GAULOISES	GITANES	RAVEN
1 st Q (Jan – Mar)	A	B	C	D
2 nd Q (Apr. – June)	B	C	D	A
3 rd Q (July – Sept.)	C	D	A	B
4 th Q (Oct. – Dec.)	D	A	B	C
		SF	CROWNS	
1 st Q (Jan – Mar)		B	C	
2 nd Q (Apr. – June)		C	D	
3 rd Q (July – Sept.)		D	A	
4 th Q (Oct. – Dec.)		A	B	
	MULTIPLE BRANDS/ NON-BRAND SPECIFIC			
1 st Q (Jan – Mar)	A			
2 nd Q (Apr. – June)	B			
3 rd Q (July – Sept.)	C			
4 th Q (Oct. – Dec.)	D			

- A -- SURGEON GENERAL'S WARNING: Smoking Causes Lung Cancer, Heart Disease, Emphysema, and May Complicate Pregnancy.
- B -- SURGEON GENERAL'S WARNING: Quitting Smoking Now Greatly Reduces Serious Risks to Your Health.
- C -- SURGEON GENERAL'S WARNING: Smoking by Pregnant Women May Result in Fetal Injury, Premature Birth, and Low Birth Weight.
- D -- SURGEON GENERAL'S WARNING: Cigarette Smoke Contains Carbon Monoxide.

Selected packaging samples from those
submitted with the plan.



Montclair

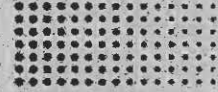


NO RETAIL SALE

Montclair

P&S

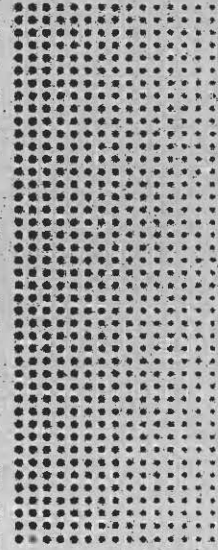
100s
SILVER



Montclair

From the House of
PARKER & SIMPSON

P&S



100s
SILVER

SILVER
100s

P&S

Montclair

01PK15470/001
WN/C

SILVER
100s



COMMONWEALTH
BRANDS, INC.
MFG. RESERVILLE,
NC 27820

Montclair P&S
100s SILVER

P&S

From the House of
PARKER & SIMPSON

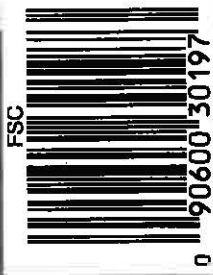
SURGEON GENERAL'S WARNING: Smoking By
Pregnant Women May Result in Fetal Injury,
Premature Birth, And Low Birth Weight.

100s MENTHOL GOLD

100s | MENTHOL GOLD

Montclair

SURGEON GENERAL'S WARNING:
Cigarette Smoke
Contains Carbon Monoxide.



Montclair

PS

From the House of
PARKER & SIMPSON


From the House of
PARKER & SIMPSON

Montclair

COMMONWEALTH
BRANDS, INC.
WILSONVILLE, NC 27390 USA

CLASS 'A'
200 CIGARETTES/20s



United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

Division of
Advertising Practices

July 19, 2013

Ms. Millie Lukose
Commonwealth Brands, Inc.
P.O. Box 407130
Fort Lauderdale, FL 33340-7130

Dear Ms. Lukose:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, Commonwealth Brands, Inc.'s ("Commonwealth") March 7, 2013 plan for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Crowns, Davidoff, Fortuna, Gauloises, Gitanes, Malibu, Montclair, Raven, Riviera, SF, Sonoma, Tuscany, USA Gold, and West brands of cigarettes was approved on March 8, 2013.

By letter dated July 2, 2013, you now propose to change the names and modify the packaging of the following box varieties of the Montclair brand:

<u>Previous Name</u>	<u>New Name</u>
Montclair Blue Filter 100's	Montclair Black Filter 100's
Montclair Gray Filter 100's	Montclair Blue Filter 100's
Montclair White Filter 100's	Montclair Silver Filter 100's
Montclair Menthol Green Filter 100's	Montclair Menthol Gold Filter 100's

It appears that the health warnings on the modified packaging for the re-named varieties of the Montclair brand submitted with your letters dated May 29 and June 6, 2013 continue to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.

I wish to remind you that the Commission's March 8, 2013 approval of Commonwealth's plan for simultaneous display of the warnings on packaging for its cigarettes expires on March 7, 2014, or when the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

Ms. Millie Lukose
July 19, 2013
Page 2

Please note that this letter only approves Commonwealth's submitted packaging modifications with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on packaging for Commonwealth's cigarettes. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging or in advertising for Commonwealth's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of Commonwealth's packaging and advertising under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

If you have any questions regarding this approval, please contact Mariel Woods at (202) 326-3225.

Very truly yours,



Mary K. Engle
Associate Director

SENECA MANUFACTURING COMPANY

MAKERS OF HERON CIGARETTES



PO Box 496
175 Rochester Street
Salamanca, NY 14779

Phone: 716-945-4400
Fax: 716-945-4401

July 23, 2013

FEDERAL TRADE COMMISSION
MS MARY ENGLE ASSOCIATE DIRECTOR
600 PENNSYLVANIA AVENUE
WASHINGTON DC 20580

Re: Heron Cigarettes

Dear Ms. Engle:

Please consider this letter our annual compliance letter. Our plan for the simultaneous display of the Surgeon General's warnings on packaging and the quarterly rotation of the Surgeon General's warnings on advertising for Heron cigarettes was originally submitted to the Federal Trade Commission on December 17, 2007, and was approved on December 19, 2007.

The Heron cigarette brand will now be manufactured in the following varieties:

Red 100's Soft Pack
Gold 100's Soft Pack
Silver 100's Soft Pack
Menthol 100's Soft Pack
Menthol Gold 100's Soft Pack
Crimson 100's Soft Pack

Red 100's Box
Gold 100's Box
Silver 100's Box
Menthol 100's Box
Menthol Gold 100's Box
Crimson 100's Box

No. 33 Black Red 100's Box
No. 33 Black Gold 100's Box
No. 33 Black Menthol 100's Box

Non Filter King Box

Red King Size Soft Pack
Gold King Size Soft Pack
Silver King Size Soft Pack
Menthol King Size Soft Pack
Menthol Gold King Size Soft Pack
Crimson King Soft Pack

Red King Size Box
Gold King Size Box
Silver King Size Box
Menthol King Size Box
Menthol Gold King Size Box
Crimson King Box

No. 33 Black Red King Box
No. 33 Black Gold King Box
No. 33 Black Menthol King Box

Non Filter King Soft Pack

FEDERAL TRADE COMMISSION
MS MARY ENGLE ASSOCIATE DIRECTOR
RE: HERON CIGARETTES
JULY 23, 2013
PAGE 2

No. 33 Black Red 100's Soft Pack
No. 33 Black Gold 100's Soft Pack
No. 33 Black Menthol 100's Soft Pack

No. 33 Black Red King Soft Pack
No. 33 Black Gold King Soft Pack
No. 33 Black Menthol King Soft Pack

These are the only types of Heron Cigarettes which we are manufacturing.

These cigarettes are packaged in 200 count cartons ("Outer Carton"). Each Outer Carton contains ten (10) packs of twenty (20) cigarettes each ("pack"). The warnings will appear exactly as shown in samples provided to your office with our letters dated June 16, 2010, June 23, 2010, June 25, 2010, February 4, 2011, February 7, 2012 and March 21, 2012.

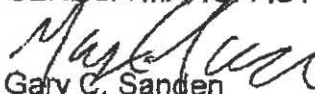
Seneca Manufacturing Company's low sales volume of cigarettes fits the criteria for the alternative to quarterly rotation of warnings on packaging, provided for in Section 1333 (c)(2) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. 1331. The sales for each brand style for the 2012 fiscal year (calendar year ending December 31, 2012) are set out in Exhibit A along with anticipated 2013 sales.

If this plan for the alternative to quarterly rotation of the warnings on the packaging is approved, the four (4) cigarette health warnings will appear on the packs and cartons of each Heron cigarette brand style an equal number of times for the one year period beginning on the date of approval of this plan. To ensure the cigarette health warnings appear on the Heron cigarette brand styles as equal number of times throughout the plan year, raw material packaging inventory will be stored and loaded into packaging machines alternating the health warnings. Seneca Manufacturing Company will maintain records of compliance with approved plan. We will continue to advertise according to our plan approved by FTC on December 17, 2007.

If you should have any questions or require anything further, please feel free to contact this office.

Sincerely,

SENECA MANUFACTURING COMPANY


Gary C. Sanden

GCS/klc
Attachment

Seneca Manufacturing Company Items Sold to Customers

Heron Brand	2012 Sales	Anticipated 2013
Crimson King Box		
Red King Size Box		
Gold King Size Box		
Silver King Size Box		
Menthol King Size Box		
Menthol Gold King Size Box		
Non Filter King Box		
No. 33 Black Red King Box		
No. 33 Black Gold King Box		
No. 33 Black Menthol King Box		
Red King Size Soft Pack		
Gold King Size Soft Pack		
Silver King Size Soft Pack		
Menthol King Size Soft Pack		
Menthol Gold King Size Soft Pack		
Crimson 100's Box		
Red 100's Box		
Gold 100's Box		
Silver 100's Box		
Menthol 100's Box		
Menthol Gold 100's Box		
No. 33 Black Red 100's Box		
No. 33 Black Gold 100's Box		
No. 33 Black Menthol 100's Box		
Red 100's Soft Pack		
Gold 100's Soft Pack		
Silver 100's Soft Pack		
Menthol 100's Soft Pack		
Menthol Gold 100's Soft Pack		
Crimson King Soft Pack		
No. 33 Black Red King SP		
No. 33 Black Gold King SP		
No. 33 Black Menthol King SP		
No. 33 Black Red 100 SP		
No. 33 Black Gold 100 SP		
No. 33 Black Menthol 100 SP		
Natural 100's Box	-	-
Natural Smooth 100's Box	-	-
Natural Menthol 100's Box	-	-
Natural King Box	-	-
Natural Smooth King Box	-	-
Natural Menthol King Box	-	-
Crimson 100's SP	-	-
Non Filter King SP	-	-

Seneca Manufacturing Company Items Sold to Customers

Heron Brand 2012 Sales Anticipated 2013

SandS Brand 2012 Sticks Sold 2013 Anticipated

Red King Box		
Gold King Box		
Silver King Box		
Menthol King Box		
Menthol Blue King Box		
Red King SP		
Gold King SP		
Silver King SP		
Menthol King SP		
Menthol Blue King SP		
Red 100's Box		
Gold 100's Box		
Silver 100's Box		
Menthol 100's Box		
Menthol Blue 100's Box		
Red 100's SP		
Gold 100's SP		
Silver 100's SP		
Menthol 100's SP		
Menthol Blue 100's SP		



United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

Division of
Advertising Practices

July 23, 2013

Mr. Gary C. Sanden
Seneca Manufacturing Company
P.O. Box 496
175 Rochester Street
Salamanca, NY 14779

Dear Mr. Sanden:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Seneca Manufacturing Company ("Seneca") on July 23, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Heron brand of cigarettes.

Seneca's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letters dated June 16, 23, and 25, 2010, February 4, 2011, February 7, 2012, and March 21, 2012 continue to appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹

Accordingly, Seneca's plan for simultaneous display of the four health warnings on packaging is hereby approved for the following thirty-eight varieties of the Heron brand: Red Kings (box and soft pack), Red 100's (box and soft pack), Gold Kings (box and soft pack), Gold 100's (box and soft pack), Silver Kings (box and soft pack), Silver 100's (box and soft pack), Menthol Kings (box and soft pack), Menthol 100's (box and soft pack), Menthol Gold Kings (box and soft pack), Menthol Gold 100's (box and soft pack), Crimson Kings (box and soft pack), Crimson 100's (box and soft pack), No. 33 Black Gold Kings (box and soft pack), No. 33 Black Gold 100's (box and soft pack), No. 33 Black Red Kings (box and soft pack), No. 33

¹ Seneca stated in its July 23, 2013 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on these dates. Although the warnings on the packs for the kings size soft pack varieties submitted on February 7, 2012 did not meet the size requirements of the Cigarette Act, corrected samples were submitted on March 21, 2012.

Mr. Gary C. Sanden
July 23, 2013
Page 2

Black Red 100's (box and soft pack), No. 33 Black Menthol Kings (box and soft pack), No. 33 Black Menthol 100's (box and soft pack), and Non-Filter Kings (box and soft pack).

This approval pertains only to packaging that meets the requirements of the Cigarette Act in force as of the date of this letter. Furthermore, the four health warnings must appear exactly as shown on the packs and cartons that the Commission approved.

Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

Please note that this letter only approves Seneca's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on Seneca's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging or in advertising for Seneca's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of Seneca's packaging and advertising under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

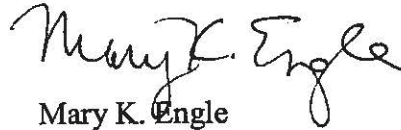
This approval is effective on the date of this letter and runs through July 22, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Mr. Gary C. Sanden
July 23, 2013
Page 3

If you have any questions regarding this approval, please contact Bonnie McGregor at (202) 326-3256.

Very truly yours,

A handwritten signature in black ink that reads "Mary K. Engle". The signature is written in a cursive style with a large, looping "E" at the end.

Mary K. Engle
Associate Director



July 17, 2013

VIA FACSIMILE 202-326-3259;
VIA OVERNIGHT COURIER

Ms. Mary Engle
Associate Director
Attn: Caitlyn Brady
Division of Advertising Practices
Federal Trade Commission
601 New Jersey Avenue, N.W.
Room NJ3212
Washington, DC 20001

Cigarette Heath Warning Plan
Seneca-Cayuga Tobacco Company and SKYDANCER and GOLDEN BAY brands

Dear Ms. Engle:

This letter represents a request for renewal of the Label Statement Rotation Plan of Seneca-Cayuga Tobacco Company ("SCTC"), we hereby submit a Surgeon General's Equalization Plan for SKYDANCER and GOLDEN BAY as required under the *Federal Cigarette Labeling and Advertising Act of 1984* (15 U.S.C. § 1331 (1998), et seq.), as amended ("FCLAA"), for all styles of SKYDANCER and GOLDEN BAY brand soft pack and hard pack varieties. SCTC previously submitted a 2012 Plan Renewal on July 20, 2012 and your office approved the prior Plan on July 23, 2012.

SCTC is the manufacturer of SKYDANCER and GOLDEN BAY brand cigarettes. SCTC does not manufacture any other brands. The location of the factory is 65490 East 240 Road, Grove, OK 74344. Chuck Craig is Manager.

SCTC requests that the following styles constitute the Plan:

Skydancer Premium Black King (SP & HP), Skydancer Premium Gold King (SP & HP), Skydancer Premium Menthol King (SP & HP), Skydancer Premium Menthol Gold King (SP & HP), Skydancer Premium Silver King (SP & HP), Skydancer Premium Black 100's (SP & HP), Skydancer Premium Gold 100's (SP & HP), Skydancer Premium Menthol 100's (SP & HP),

**SENECA – CAYUGA
TOBACCO COMPANY**

Ms. Mary Engle
July 17, 2013
Page 2

Skydancer Premium Menthol Gold 100's (SP & HP), Skydancer Premium Silver 100's (SP & HP).

Golden Bay Red King (SP & HP), Golden Bay Gold King (SP & HP), Golden Bay Menthol King (SP & HP), Golden Bay Red 100's (SP & HP), Golden Bay Gold 100's (SP & HP), Golden Bay Menthol 100's (SP & HP), Golden Bay Menthol Gold 100's (SP & HP), Golden Bay Silver 100's (SP & HP).

For fiscal year 2012, our total sales were [REDACTED] sticks of the SKYDANCER brand and [REDACTED] sticks of the GOLDEN BAY brand. Anticipated 2013 sales of SKYDANCER are [REDACTED] and GOLDEN BAY is [REDACTED] sticks.

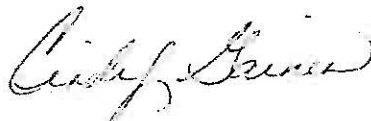
Neither the packaging nor the appearance of the warnings has changed since the samples were provided to your office by letter on June 17, 2010. The warnings will appear exactly as shown on those samples.

The four health warning labels are printed in equal numbers on each printed sheet of packaging for all of its packs and cartons so when the sheets are die-cut, each shipment is equalized for each brand style as manufactured. SCTC will keep records demonstrating compliance with the equalization of the warnings under this plan.

For advertising materials, there are no changes from the prior Plan and SCTC will maintain compliance with the Plan.

We submit that the foregoing complies with the requirements set forth in the FCLAA, and request expedited approval. Should this request conform to your requirements, we request that the letter evidencing approval be faxed to me at (918) 787-7722. Should you require any additional information with respect to the foregoing please contact me at (918) 787-7711.

Very truly yours,



Cindy Gaines



Division of
Advertising Practices

United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

July 23, 2013

Ms. Cindy Gaines
Seneca-Cayuga Tobacco Company
65490 East 240 Road
Grove, OK 74344

Dear Ms. Gaines:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Seneca-Cayuga Tobacco Company ("Seneca-Cayuga") on July 17, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Skydancer and Golden Bay brands of cigarettes.

Seneca-Cayuga's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letter dated June 17, 2010 continue to appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹ Accordingly, Seneca-Cayuga's plan for simultaneous display of the four health warnings on packaging is hereby approved for the following varieties:

- Twenty varieties of the Skydancer brand: Premium Black King (soft pack and hard pack), Premium Black 100's (soft pack and hard pack), Premium Gold King (soft pack and hard pack), Premium Gold 100's (soft pack and hard pack), Premium Menthol King (soft pack and hard pack), Premium Menthol 100's (soft pack and hard pack), Premium Menthol Gold King (soft pack and hard pack), Premium Menthol Gold 100's (soft pack and hard pack), Premium Silver King (soft pack and hard pack), and Premium Silver 100's (soft pack and hard pack); and

¹ Seneca-Cayuga stated in its July 17, 2013 letter that the four health warnings will continue to appear exactly as shown on the sample packs and cartons submitted on June 17, 2010.

Ms. Cindy Gaines
July 23, 2013
Page 2

- Sixteen varieties of the Golden Bay brand: Red King (soft pack and hard pack), Red 100's (soft pack and hard pack), Gold King (soft pack and hard pack), Gold 100's (soft pack and hard pack), Menthol King (soft pack and hard pack), Menthol 100's (soft pack and hard pack), Menthol Gold 100's (soft pack and hard pack), and Silver 100's (soft pack and hard pack).

Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

Please note that this letter only approves Seneca-Cayuga's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on Seneca-Cayuga's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging or in advertising for Seneca-Cayuga's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of Seneca-Cayuga's packaging and advertising under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

This approval is effective on the date of this letter and runs through July 22, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

If you have any questions regarding this approval, please contact Caitlyn Brady at (202) 326-2848.

Very truly yours,



Mary K. Engle
Associate Director

² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

NANCY ELLEN KEANE
804.697.1272 telephone
804.698.5140 facsimile
nancyellen.keane@troutmansanders.com

TROUTMAN SANDERS

TROUTMAN SANDERS LLP
Attorneys at Law
Troutman Sanders Building
1001 Haxall Point
P.O. Box 1122 (23218-1122)
Richmond, Virginia 23219
804.697.1200 telephone
troutmansanders.com

August 1, 2013

VIA EMAIL and FEDEX

Mary K. Engle, Associate Director
Division of Advertising Practices
Federal Trade Commission
601 New Jersey Avenue, N.W.
Room NJ3212
Washington, DC 20001
Attn: Arien Parham (aparham@ftc.gov)

Cigarette Health Warning Plan
Cherokee Tobacco Company, LLC and CHEROKEE brand

Dear Ms. Engle:

On behalf of Cherokee Tobacco Company, LLC ("Cherokee") we hereby submit the Surgeon General's Equalization Plan for Cherokee as required under the *Federal Cigarette Labeling and Advertising Act of 1984* (15 U.S.C. § 1331 (1998), et seq.), as amended ("FCLAA"), for all styles of CHEROKEE brand soft pack and hard pack varieties. Cherokee previously submitted its 2012 Plan Renewal on August 9, 2012 and your office approved the prior Plan on August 9, 2012.

Through the date of this application, the Surgeon General's warnings on the packages for the brand styles of the CHEROKEE brand have been equalized in accordance with the Plan.

Cherokee continues as the exclusive distributor of CHEROKEE brand cigarettes in the U.S. and holder of exclusive rights to the trademark for the CHEROKEE brand. Kathryn C. Farley is President and General Manager of Cherokee and Firebird Manufacturing, LLC ("Firebird"). The location of the factory remains at 1057 Bill Tuck Highway, South Boston, VA 24592. The contract manufacturer is Firebird. We do not import or export any cigarettes of this brand.

Cherokee has a plan for the following styles:

Cherokee Red Kings soft pack, Cherokee Red 100's soft pack, Cherokee Blue Kings soft pack, Cherokee Blue 100's soft pack, Cherokee Blue Kings Box, Cherokee Menthol Green Kings soft pack, Cherokee Menthol Green 100's

**TROUTMAN
SANDERS**

August 1, 2013
Page 2

soft pack, Cherokee Menthol Green Kings Box, Cherokee Menthol Gold Kings soft pack, Cherokee Menthol Gold 100's soft pack, Cherokee Sky Kings soft pack, Cherokee Sky 100's soft pack, Cherokee Non Filter soft pack, Cherokee Red Kings Box.

In fiscal year 2012, our total sales were [REDACTED] sticks of the Cherokee brand. Anticipated sales of CHEROKEE in fiscal year 2013 will total [REDACTED] sticks.

Four copies of each style (packs and cartons) were provided as enclosures to our letter of June 3, 2010. The warnings will appear exactly as shown on the samples provided with that letter. Cherokee will equalize the four health warnings on the packs and cartons for each brand style listed in the Plan for the one year period beginning on the date of approval of this Plan.

Beginning on the date of approval of this Plan, Cherokee will ensure that the printer will print all 4 warnings in equal numbers on each printed sheet of packaging for all cartons and packs, so when sheets are cut, the display of warnings will be approximately equalized on packs and cartons for each brand style. Based on the above, Cherokee requests approval to use the rotation option provided in Section 1333(c)(2) of the FCLAA. Cherokee will keep records demonstrating compliance with this Plan.

For advertising materials, there are no changes from the prior Plan dated April 11, 2005.

We submit that the foregoing complies with the requirements set forth in the FCLAA, and request expedited approval of this request. Should this request conform to your requirements, we request that the letter evidencing approval be faxed to me at (804) 698-5140. Should you require any additional information with respect to the foregoing please contact me at 804-697-1272 or on my cell phone (804-350-2640).

Very truly yours,

Nancyellen Keane

Nancyellen Keane

NA

cc: Kathryn C. Farley



United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

Division of
Advertising Practices

August 6, 2013

Nancyellen Keane, Esq.
Troutman Sanders LLP
1001 Haxall Point
P.O. Box 1122
Richmond, VA 23218

Dear Ms. Keane:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of Cherokee Tobacco Company, LLC ("Cherokee") on August 1, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Cherokee brand of cigarettes.

Cherokee's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letter dated June 3, 2010 continue to appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹

Accordingly, Cherokee's plan for simultaneous display of the four health warnings on packaging is hereby approved for the following fourteen varieties of the Cherokee brand: Red Kings (soft pack and Box), Red 100's soft pack, Blue Kings (soft pack and Box), Blue 100's soft pack, Menthol Green Kings (soft pack and Box), Menthol Green 100's soft pack, Menthol Gold soft pack (Kings and 100's), Sky soft pack (Kings and 100's), and Non-Filter soft pack.

Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

¹ Cherokee stated in its August 1, 2013 letter that the four health warnings will appear exactly as shown on the sample packs and cartons submitted on June 3, 2010.

² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Nancyellen Keane, Esq.
August 6, 2013
Page 2

Please note that this letter only approves Cherokee's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on Cherokee's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging or in advertising for Cherokee's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of Cherokee's packaging and advertising under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

This approval is effective on the date of this letter and runs through August 5, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

If you have any questions regarding this approval, please contact Arien Parham at (202) 326-2696.

Very truly yours,



Mary K. Engle
Associate Director



Commonwealth B R A N D S, I N C.

August 2, 2013

Ms. Mary K. Engle
Associate Director
Division of Advertising Practices
Federal Trade Commission
Mail Drop NJ-3212
600 Pennsylvania Avenue
Washington, DC 20580

**RE: COMMONWEALTH BRANDS, INC.
CIGARETTE LABELING ROTATION PLAN REVISION**

Dear Ms. Engle:

On March 8, 2013, in correspondence to Rhondetta Walton, you advised that Commonwealth Brands' plan for the display of the four health warnings for all its packaging, including packaging for the USA Gold brand, had been approved.

Commonwealth Brands hereby requests approval of a plan revision relating to all styles of USA Gold. The revision is being requested as the names of some of the brand styles have changed and the packaging has been redesigned to (i) use color on the entire pack (versus white top / color bottom), and (ii) to add the descriptors "red," "gold," "blue," "menthol," and "menthol gold" as indicated below.

USA GOLD BRAND STYLE

Previous Brand Style Names

Red Filter King Size Soft Pack
Red Filter King Size Box
Red Filter 100s Soft Pack
Red Filter 100s Box
Gold Filter King Size Soft Pack
Gold Filter King Size Box
Gold Filter 100s Soft Pack
Gold Filter 100s Box
Blue Filter King Size Soft Pack
Blue Filter King Size Box
Blue Filter 100s Soft Pack
Blue Filter 100s Box
Menthol Green Filter King Size Soft Pack
Menthol Green Filter 100s Soft Pack
Menthol Green Filter 100s Box

Revised Brand Style Names

Red Filter King Size Soft Pack
Red Filter King Size Box
Red Filter 100s Soft Pack
Red Filter 100s Box
Gold Filter King Size Soft Pack
Gold Filter King Size Box
Gold Filter 100s Soft Pack
Gold Filter 100s Box
Blue Filter King Size Soft Pack
Blue Filter King Size Box
Blue Filter 100s Soft Pack
Blue Filter 100s Box
Menthol Gold Filter King Size Soft Pack
Menthol Gold Filter 100s Soft Pack
Menthol Gold Filter 100s Box

P.O. Box 407130 Fort Lauderdale, FL 33340-7130 Ph. (954) 772-9000

Menthol Dark Green Filter King Size Soft Pack

Menthol Filter King Size Soft Pack (Dark Green packaging)

Menthol Dark Green Filter King Size Box

Menthol Filter King Size Box (Dark Green packaging)

Menthol Dark Green Filter 100s Soft Pack

Menthol Filter 100s Soft Pack (Dark Green packaging)

Menthol Dark Green Filter 100s Box

Menthol Filter 100s Box (Dark Green packaging)

Non Filter King Size Soft Pack

Non Filter King Size Soft Pack

Commonwealth Brands intends to continue to use the packaging currently approved by the FTC for the USA Gold brand styles until the packaging inventory runs out, and then will transition to the revised packaging submitted on June 19 and July 18, 2013. Sample packs and cartons for the "Blue" brand style were submitted with our letter dated July 18, 2013. Sample packs and cartons for the "Red", "Gold", "Menthol Gold", and "Menthol" brand styles were submitted to your office in correspondence dated June 19, 2013. Please disregard the sample packs and cartons for the "Silver" brand style, also submitted to your office in correspondence dated June 19, 2013, as these samples will not be used. The four health warnings will appear exactly as shown on the samples submitted on the dates referenced above. The warnings read precisely as required by the Federal Cigarette Labeling and Advertising Act.

Based on the sales volume for the one-year period ending December 31, 2012, none of the USA Gold brand styles listed above will exceed one fourth of one percent (0.25%) of cigarettes sold in the United States for the one year period covered by our existing plan approved on March 8, 2013. The warnings on all USA Gold brand styles will continue to be equalized in accordance with Commonwealth Brands' March 8, 2013 plan.

Commonwealth Brands will continue to be in compliance with the previously approved advertising plans for the USA Gold brand.

If you require any additional information, please contact me.

Sincerely,



Millie P. Lukose
Legal Counsel

Exhibit A – List of Brand Styles Following Approval of this Plan Revision
Exhibit B – Quarterly Warning Rotation Plan for Advertisements

EXHIBIT A

**COMMONWEALTH BRANDS ROTATION PLAN
PACKAGING AND CARTON LABELS**

BRAND STYLES FOLLOWING APPROVAL OF THIS PLAN REVISION

BRAND STYLES UTILIZING THE EQUAL NUMBER OF TIMES WARNING STATEMENT ROTATION (15 U.S.C. §1333(c)(2)(C)):

CROWNS

RED KING SIZE BOX
GOLD KING SIZE BOX
BLUE KING SIZE BOX
MENTHOL DARK GREEN KING SIZE BOX
MENTHOL GREEN KING SIZE BOX
RED 100s BOX
GOLD 100s BOX
BLUE 100s BOX
MENTHOL DARK GREEN 100s BOX
MENTHOL GREEN 100s BOX
NON-FILTER KING SIZE SOFT PACK

DAVIDOFF

CLASSIC FILTER LUXURY LENGTH BOX
GOLD FILTER LUXURY LENGTH BOX
MENTHOL FILTER LUXURY LENGTH BOX
MENTHOL SILVER FILTER LUXURY LENGTH BOX
GOLD SLIMS FILTER LUXURY LENGTH BOX
MENTHOL SILVER SLIMS LUXURY LENGTH BOX

FORTUNA

RED FILTER KING SIZE BOX
RED FILTER 100s BOX
BLUE FILTER KING SIZE BOX
BLUE FILTER 100s BOX
MENTHOL FILTER DARK GREEN KING SIZE BOX
MENTHOL FILTER DARK GREEN 100s BOX
PALE BLUE FILTER KING BOX
PALE BLUE FILTER 100s BOX
MENTHOL GREEN FILTER KING BOX
MENTHOL GREEN FILTER 100s BOX
NON-FILTER KING SIZE SOFT PACK

GAULOISES

BLUE FILTER KING SIZE BOX
RED FILTER KING SIZE BOX
YELLOW FILTER KING SIZE BOX

GITANES

DARK BLUE FILTER KING SIZE BOX
BLUE FILTER KING SIZE BOX

MALIBU

BLUE SLIMS FILTER 100s BOX
PINK SLIMS FILTER 100s BOX
MENTHOL GREEN SLIMS FILTER 100s BOX
BLUE SLIMS FILTER 120'S BOX
PINK SLIMS FILTER 120'S BOX
MENTHOL GREEN SLIMS FILTER 120'S BOX

MONTCLAIR

BLACK FILTER 100s BOX
BLUE FILTER KING SIZE BOX
BLUE FILTER 100s BOX
GRAY FILTER KING SIZE BOX
SILVER FILTER 100s BOX
MENTHOL GOLD FILTER 100s BOX
PURPLE SLIMS FILTER 100s BOX
MENTHOL GREEN SLIMS FILTER 100s BOX

RAVEN

RED KING SIZE BOX
GOLD KING SIZE BOX
BLUE KING SIZE BOX
MENTHOL DARK GREEN KING SIZE BOX
MENTHOL GREEN KING SIZE BOX
RED 100s BOX
GOLD 100s BOX
BLUE 100s BOX
MENTHOL DARK GREEN 100s BOX
MENTHOL GREEN 100s BOX
NON-FILTER KING SIZE SOFT PACK

RIVIERA

RED KING SIZE BOX
GOLD KING SIZE BOX
BLUE KING SIZE BOX
MENTHOL DARK GREEN KING SIZE BOX
MENTHOL GREEN KING SIZE BOX
RED 100s BOX
GOLD 100s BOX
BLUE 100s BOX
MENTHOL DARK GREEN 100s BOX
MENTHOL GREEN 100s BOX
NON-FILTER KING SIZE SOFT PACK

SF

RED FILTER KING-SIZE BOX
BLUE FILTER KING-SIZE BOX
GRAY FILTER KING-SIZE BOX
MENTHOL DARK GREEN FILTER KING-SIZE BOX
MENTHOL GREEN FILTER KING-SIZE BOX
RED FILTER 100s BOX
BLUE FILTER 100s BOX
GRAY FILTER 100s BOX
MENTHOL DARK GREEN FILTER 100s BOX
MENTHOL GREEN FILTER 100s BOX
NON-FILTER KING-SIZE SOFT PACK

SONOMA

RED FILTER KING SIZE BOX
RED FILTER 100s SOFT PACK
RED FILTER 100s BOX
GOLD FILTER KING SIZE BOX
GOLD FILTER 100s SOFT PACK
GOLD FILTER 100s BOX
BLUE FILTER 100s SOFT PACK
BLUE FILTER KING SIZE BOX
MENTHOL GREEN FILTER 100s SOFT PACK
MENTHOL GREEN FILTER KING SIZE BOX
MENTHOL DARK GREEN FILTER KING SIZE BOX
MENTHOL DARK GREEN FILTER 100s SOFT PACK
MENTHOL DARK GREEN FILTER 100s BOX
NON FILTER KING SIZE SOFT PACK

TUSCANY

RED KING SIZE BOX
GOLD KING SIZE BOX
BLUE KING SIZE BOX
MENTHOL DARK GREEN KING SIZE BOX
MENTHOL GREEN KING SIZE BOX
RED 100s BOX
GOLD 100s BOX
BLUE 100s BOX
MENTHOL DARK GREEN 100s BOX
MENTHOL GREEN 100s BOX
NON-FILTER KING SIZE SOFT PACK

USA GOLD

RED FILTER KING SIZE SOFT PACK
RED FILTER KING SIZE BOX
RED FILTER 100s SOFT PACK
RED FILTER 100s BOX
GOLD FILTER KING SIZE SOFT PACK
GOLD FILTER KING SIZE BOX
GOLD FILTER 100s SOFT PACK
GOLD FILTER 100s BOX
BLUE FILTER KING SIZE SOFT PACK
BLUE FILTER KING SIZE BOX
BLUE FILTER 100s SOFT PACK

BLUE FILTER 100s BOX
MENTHOL GOLD FILTER KING SIZE SOFT PACK
MENTHOL GOLD FILTER 100s BOX
MENTHOL GOLD FILTER 100s SOFT PACK
MENTHOL FILTER KING SIZE SOFT PACK
MENTHOL FILTER KING SIZE BOX
MENTHOL FILTER 100s SOFT PACK
MENTHOL FILTER 100s BOX
NON FILTER KING SIZE SOFT PACK

WEST

RED FILTER KING SIZE BOX
BLUE FILTER KING SIZE BOX
MENTHOL DARK GREEN FILTER KING SIZE BOX
MENTHOL GREEN FILTER KING SIZE BOX
RED FILTER 100s BOX
BLUE FILTER 100s BOX
GRAY FILTER KING SIZE BOX
GRAY FILTER 100s BOX
MENTHOL DARK GREEN FILTER 100s BOX
MENTHOL GREEN FILTER 100s BOX
NON FILTER KING SIZE SOFT PACK

EXHIBIT B**COMMONWEALTH BRANDS
ADVERTISING ROTATION PLAN**

QUARTER IN WHICH
MATERIALS ARE PRODUCED

WARNING NOTICE UTILIZED

	BRAND			
	USA GOLD	RIVIERA	SONOMA	MONTCLAIR
1 st Q (Jan – Mar)	A	B	C	D
2 nd Q (Apr. – June)	B	C	D	A
3 rd Q (July – Sept.)	C	D	A	B
4 th Q (Oct. – Dec.)	D	A	B	C
	MONTCLAIR	TUSCANY	WEST	MALIBU
1 st Q (Jan – Mar)	A	B	C	D
2 nd Q (Apr. – June)	B	C	D	A
3 rd Q (July – Sept.)	C	D	A	B
4 th Q (Oct. – Dec.)	D	A	B	C
	FORTUNA	GAULOISES	GITANES	RAVEN
1 st Q (Jan – Mar)	A	B	C	D
2 nd Q (Apr. – June)	B	C	D	A
3 rd Q (July – Sept.)	C	D	A	B
4 th Q (Oct. – Dec.)	D	A	B	C
		SF	CROWNS	
1 st Q (Jan – Mar)		B	C	
2 nd Q (Apr. – June)		C	D	
3 rd Q (July – Sept.)		D	A	
4 th Q (Oct. – Dec.)		A	B	
	MULTIPLE BRANDS/ NON-BRAND SPECIFIC			
1 st Q (Jan – Mar)	A			
2 nd Q (Apr. – June)	B			
3 rd Q (July – Sept.)	C			
4 th Q (Oct. – Dec.)	D			

- A -- SURGEON GENERAL'S WARNING: Smoking Causes Lung Cancer, Heart Disease, Emphysema, and May Complicate Pregnancy.
- B -- SURGEON GENERAL'S WARNING: Quitting Smoking Now Greatly Reduces Serious Risks to Your Health.
- C -- SURGEON GENERAL'S WARNING: Smoking by Pregnant Women May Result in Fetal Injury, Premature Birth, and Low Birth Weight.
- D -- SURGEON GENERAL'S WARNING: Cigarette Smoke Contains Carbon Monoxide.

Selected packaging samples from those
submitted with the plan.

SURGEON GENERAL'S WARNING:
Quitting Smoking Now Greatly
Reduces Serious Risks to Your Health.



MENTHOL

GOLD
MENTHOL

COMMONWEALTH
BRANDS, INC.
MFG. BLDG. 111 LE
PO BOX 27400

MADE IN USA



01PK15558/001
W/B

USA
GOLD
MENTHOL



MADE IN USA



GOLD
MENTHOL



GOLD
MENTHOL



UNSMOKED CASE
PROHIBITED

20

GOLD

WWW.JOINUSAGOLD.COM



USA
GOLD

COMMONWEALTH BRANDS, INC.
REIDSVILLE, NC 27320 USA

CLASS A
200 CIGARETTES/20s



BOX

USA
GOLD

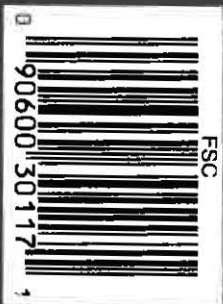
MADE IN USA

SURGEON GENERAL'S WARNING:
Smoking Causes Lung Cancer, Heart Disease,
Emphysema, And May Complicate Pregnancy.

200

200

USA
GOLD
GOLD



MADE IN USA

BOX





United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

Division of
Advertising Practices

August 8, 2013

Ms. Millie Lukose
Commonwealth Brands, Inc.
P.O. Box 407130
Fort Lauderdale, FL 33340-7130

Dear Ms. Lukose:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, Commonwealth Brands, Inc.'s ("Commonwealth") March 7, 2013 plan for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Crowns, Davidoff, Fortuna, Gauloises, Gitanes, Malibu, Montclair, Raven, Riviera, SF, Sonoma, Tuscany, USA Gold, and West brands of cigarettes was approved on March 8, 2013.

By letter dated August 2, 2013, you now propose to modify the packaging for each variety of the USA Gold brand, and to change the names of certain varieties as follows:

Previous Name

New Name

Red Filter King Size Soft Pack	<i>Name Unchanged</i>
Red Filter King Size Box	<i>Name Unchanged</i>
Red Filter 100's Soft Pack	<i>Name Unchanged</i>
Red Filter 100's Box	<i>Name Unchanged</i>
Gold Filter King Size Soft Pack	<i>Name Unchanged</i>
Gold Filter King Size Box	<i>Name Unchanged</i>
Gold Filter 100's Soft Pack	<i>Name Unchanged</i>
Gold Filter 100's Box	<i>Name Unchanged</i>
Blue Filter King Size Soft Pack	<i>Name Unchanged</i>
Blue Filter King Size Box	<i>Name Unchanged</i>
Blue Filter 100's Soft Pack	<i>Name Unchanged</i>
Blue Filter 100's Box	<i>Name Unchanged</i>
Menthol Green Filter King Size Soft Pack	Menthol Gold Filter King Size Soft Pack
Menthol Green Filter 100'S Soft Pack	Menthol Gold Filter 100's Soft Pack
Menthol Green Filter 100'S Box	Menthol Gold Filter 100's Box

<u>Previous Name</u>	<u>New Name</u>
Menthol Dark Green Filter King Size Soft Pack	Menthol Filter King Size Soft Pack (Dark Green packaging)
Menthol Dark Green Filter King Size Box	Menthol Filter King Size Box (Dark Green packaging)
Menthol Dark Green Filter 100's Soft Pack	Menthol Filter 100'S Soft Pack (Dark Green packaging)
Menthol Dark Green Filter 100's Box	Menthol Filter 100'S Box (Dark Green packaging)
Non-Filter King Size Soft Pack	<i>Name Unchanged</i>

It appears that the health warnings on the modified packaging for the USA Gold brand submitted with your letters dated June 19 and July 18, 2013 continue to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹

I wish to remind you that the Commission's March 8, 2013 approval of Commonwealth's plan for simultaneous display of the warnings on packaging for its cigarettes expires on March 7, 2014, or when the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

Please note that this letter is not an approval of any other design element, statement, or representation made on packaging or in advertising for Commonwealth's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of Commonwealth's packaging and advertising under the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

¹ Commonwealth stated in its August 2, 2013 letter that it intends to run out its existing inventory of approved packaging for the USA Gold brand.

Ms. Millie Lukose
August 8, 2013
Page 3

If you have any questions regarding this approval, please contact Arien Parham at (202) 326-2696.

Very truly yours,

A handwritten signature in black ink that reads "Mary K. Engle". The signature is written in a cursive style with a large, stylized initial "M".

Mary K. Engle
Associate Director

Holland & Knight

31 West 52nd Street | New York, NY 10019 | T 212.512.3200 | F 212.385.9010
Holland & Knight LLP | www.hklaw.com

Neal N. Beaton
(212) 513-3470
neal.beaton@hklaw.com

August 6, 2013

VIA FEDERAL EXPRESS

Ms. Mary K. Engle
Associate Director
Division of Advertising Practices
Federal Trade Commission
601 New Jersey Avenue, Room 3212
Washington, D.C. 20001

**Re: Application Pursuant to 4(c)(2) of the Federal
Cigarette Labeling and Advertising Act, as amended**

Dear Ms. Engle:

On behalf of Japan Tobacco International U.S.A., Inc., a California corporation with its principal office at Glenpointe Centre West, 500 Frank W. Burr Boulevard, Suite 24, Teaneck, New Jersey 07666 and its affiliates (collectively "JTI"), we respectfully re-submit an application pursuant to Section 4(c)(2) of the Federal Cigarette Labeling and Advertising Act, as amended (the "Act"), seeking approval for JTI to display the warning labels specified in Section 4(a)(1) of the Act on limited edition (*i.e.* they will not replace the current versions) packages and cartons for five of the brand styles within its "Wave" brand family, namely: Full Flavor, Menthol, Menthol Green, Blue and Silver king size hard packs, in the manner provided in Section 4(c)(2)(C) of the Act, as provided in paragraph 2(b) of the Label Statement Rotation Plan of JTI submitted to the Federal Trade Commission on August 28, 1985 (the "Plan") and in advertising, as subsequently amended and approved, most recently on February 14, 2013 effective through February 13, 2014. We submitted under cover of letter dated May 17, 2013, for your approval, specimens of individual packages and cartons for such five brand styles with each of the four Surgeon General's health warnings.

In support of JTI's application for extension of Federal Trade Commission approval of its simultaneous display plan for packages and cartons to cover those packaging varieties, JTI affirms that:

- (a) the cigarettes sold by JTI in the U.S. continue to comply with the two-tiered test in Section 4(c)(2) of the Act. The total number of cigarettes manufactured by JTI and sold in the United States during JTI's last fiscal year ended December 31, 2012 was less than [REDACTED] and the total number of cigarettes of any brand

Selected packaging samples from those
submitted with the plan.

WWW.WAVECIGARETTES.COM
SIGN UP FOR SAVINGS
& SPECIAL OFFERS AT

Wave

AMERICAN
CIGARETTE
CORPORATION
CINCINNATI, OH

100% TOBACCO
TASTE
100% TASTE

FULL FLAVOR

LIMITED EDITION PACK

Wave

FULL FLAVOR

FULL FLAVOR

Wave

TRADITION YOU
CAN TASTE

WE START WITH PREMIUM TOBACCO,
SELECTED AND CURED LEAF BY LEAF
AND THEN EXACTLY CRAFTED BY MASTER
BLENDERS WITH OVER A CENTURY OF
EXPERIENCE. THAT'S WHAT OUR WAVE
GREAT STANDS FOR, AND THAT
EARNED ITS OWN CELEBRATION.



100% TOBACCO
TASTE
100% TASTE

FULL FLAVOR

Wave

LIMITED EDITION PACK

BOX

LIMITED EDITION PACK

0 76940 29150
FSC

Wave



SMOKE GENERAL WARNING:
Smoking Causes Lung Cancer, Heart Disease,
Emphysema, and May Complicate Pregnancy.

A PRODUCT OF JT INTERNATIONAL
200 CLASS A CIGARETTES
Made in Turkey for JT International U.S.A., Inc., N.J. 07666
Contact us 1-877-899-9283 - wavecigarettes.com

LIMITED EDITION

Wave

MENTHOL BOX

200 CLASS A CIGARETTES

MENTHOL BOX

Wave



LIMITED EDITION

MENTHOL BOX

Wave

LIMITED EDITION

LIMITED EDITION

SURGEON GENERAL'S WARNING:
Cigarette Smoke
Contains Carbon Monoxide





United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

Division of
Advertising Practices

August 14, 2013

Neal N. Beaton, Esq.
Holland & Knight, LLP
31 West 52nd Street
New York, NY 10019

Dear Mr. Beaton:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, Japan Tobacco International U.S.A., Inc. and its affiliates' (collectively "JTI") February 13, 2013 plan for display of the four health warnings on packaging for certain varieties of the Wave, Export 'A', and Wings brands of cigarettes was approved on February 14, 2013. You now propose, as described in your letter dated August 6, 2013, to expand JTI's plan for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the warnings on packaging to include five limited edition varieties of the Wave brand.

JTI's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letter dated May 17, 2013 appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness. Accordingly, JTI's expansion of its plan for simultaneous display of the four health warnings on packaging is hereby approved for the following five king size, hard pack varieties of the Wave brand: Full Flavor Limited Edition, Menthol Limited Edition, Menthol Green Limited Edition, Blue Limited Edition, and Silver Limited Edition.

Approval of JTI's plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

I wish to remind you that the Commission's February 14, 2013 approval of JTI's cigarette health warning statement rotation plan for packaging of certain varieties of its brands runs through February 13, 2014 (or until the authority to approve cigarette health warning

¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Neal N. Beaton, Esq.
August 14, 2013
Page 2

statement plans moves from the FTC to the FDA, whichever comes first) and that this letter does not extend that approval period.

Please note that this letter only approves the expansion of JTI's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on JTI's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging or in advertising for JTI's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of JTI's packaging and advertising under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

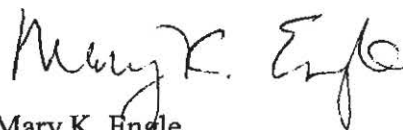
Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

Please also note that Section 802 of the Tariff Suspension and Trade Act of 2000 prohibits the importation of cigarettes unless at the time of entry the importer presents a sworn statement signed by the original cigarette manufacturer stating that the manufacturer has submitted and will continue to submit the list of ingredients to FDA.

This approval is effective on the date of this letter and runs through August 13, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

If you have any questions regarding this letter, please contact Will Ducklow at (202) 326-2407.

Very truly yours,



Mary K. Engle
Associate Director

X C A L I B E R
INTERNATIONAL, LTD., LLC

Britani N. Cushman
General Counsel

Pryor phone: (918) 824-0300
Tulsa phone: (918) 585-9094
Fax: (918) 585-1076

August 9, 2013

Via e-mail: cbrady@ftc.gov

Via United Parcel Service

Ms. Mary K. Engle
Associate Director
Division of Advertising Practices
Federal Trade Commission
601 New Jersey Avenue, N.W.
Washington, D.C. 20001

Re: 2013-2014 Plan for Compliance with the Federal Cigarette Labeling and Advertising Act,
15 U.S.C. §§ 1331-1340 – Echo, Edgefield, and Exeter Brand Styles

Dear Ms. Engle:

Pursuant to the Federal Cigarette Labeling and Advertising Act (the “Act”), Section 1333, Xcaliber International Ltd., L.L.C. (“Xcaliber”), submits the following narrative describing its plan to comply with the health warning display requirements. This plan represents the renewal of the plan previously approved by the Federal Trade Commission on August 17, 2012, for the packaging of the Echo, Edgefield, and Exeter Brands (collectively, the “Brands”). Through the date of this application, the Surgeon General’s warnings on the brand styles’ packaging have been equalized in accordance with the Act. All current Brands and their styles are listed on **Attachment A**. All of the Brands for which this plan is submitted are manufactured in Pryor, Oklahoma, by Xcaliber.

I. Packaging

- a. Warning Label Size and Location. Warnings will appear exactly as shown in the packs and cartons enclosed with Xcaliber’s submissions, dated July 29, 2013 and



August 9, 2013. The warning statements are permanently imprinted on cigarette packs and cartons. The samples provided include each of the four warnings on packs and cartons for each brand style submitted.

- b. Warning Label Rotation. Pursuant to Section 1333(c)(2) of the Act, Xcaliber will display the four warnings an equal number of times on the packs and cartons for each of the brand styles of the Brands for one year beginning with the approval date of this plan.

Please note Xcaliber's plan is based on the alternative to quarterly rotation provided in 15 U.S.C. Section 1333(c)(2). Xcaliber hereby states that the yearly sales volume for the Brands remains below the threshold under which the Federal Trade Commission may permit the plan to note display of the four warnings an equal number of times during the year. Xcaliber's sales for the fiscal year ending December 31, 2012, were [REDACTED] sticks. A schedule is attached reflecting Xcaliber's 2012 sales and 1st Quarter, 2013 sales and is referred to as **Attachment B**.

Xcaliber requires its print suppliers to produce packaging with all four warnings in a single print run. The 100's size soft pack labels are printed on a roll with an equal number of each warning within a 4-label space. The king size soft pack labels are printed using a press sheet with an equal number of each warning within a 32-label space. The king size box labels are printed using a press sheet with an equal number of each warning within a 28-label space. The 100's size box labels are printed using a press sheet that has a 21-label space. Because one extra space is left on the 100's size box print runs, the extra space rotates between the four warnings an equal number of times throughout the year. For cartons, the press sheet has a 6-label space in which the extra two spaces rotate between two warnings every other run to yield an equal number of warnings throughout the year. Xcaliber's print supplier palletizes the print by hand such that all warnings are randomized equally throughout an order. Xcaliber's print supplier also provides an affidavit with each print run which states that the order has been processed according to these standards.

- c. Records of Compliance. Xcaliber maintains a record of the affidavits provided by its print supplier confirming the procedures outlined above. When each order arrives, a set of samples of each warning from each brand style is kept along with the affidavit in Xcaliber's records. The affidavit along with its order's associated samples is kept by Xcaliber for a minimum of one year beyond the date of receipt of the print order.

II. Advertising

Xcaliber continues to be in full compliance with the advertising plan approved August 17, 2012.

Should you have any questions or require additional information, please contact me at (918) 824-0300. I can also be reached via e-mail at brittani@xcaliberinternational.com.

Sincerely,

A handwritten signature in cursive script that reads "Brittani Cushman".

Brittani Cushman

Enc: *Attachment A: List of Brand Styles*
Attachment B: Schedule of 2012 Sales
Sample of Pack Blank

Attachment A

ECHO

Soft Pack

Red 100
Gold 100
Blue 100
Menthol 100 (dark green pack)
Menthol Gold 100 (light green pack)
Red King
Gold King
Blue King
Menthol King (dark green pack)
Menthol Gold King (light green pack)
Non-Filter King (dark red pack)

Box

Red 100
Gold 100
Blue 100
Menthol 100 (dark green pack)
Menthol Gold 100 (light green pack)
Red King
Gold King
Blue King
Menthol King (dark green pack)
Menthol Gold King (light green pack)
Non-Filter King (dark red pack)

EXETER

Soft Pack

Red 100
Gold 100
Blue 100
Menthol 100 (dark green pack)
Menthol Gold 100 (light green pack)
Red King
Gold King
Blue King
Menthol King (dark green pack)
Menthol Gold King (light green pack)
Non-Filter King (dark red pack)

Box

Red 100
Gold 100
Blue 100
Menthol 100 (dark green pack)
Menthol Gold 100 (light green pack)
Red King
Gold King
Blue King
Menthol King (dark green pack)
Menthol Gold King (light green pack)
Non-Filter King (dark red pack)

EDGEFIELD

Note: Edgefield is only available in a box.

Red 100
Gold 100
Silver 100
Menthol 100 (dark green pack)
Menthol Gold 100 (light green pack)

Red King
Gold King
Silver King
Menthol King (dark green pack)
Menthol Gold King (light green pack)
Non-Filter King (dark red pack)

Xcaliber International
Unit Sales
For the Period From Jan 1, 2012 to Dec 31, 2012

Item ID	Stocking U/M	Units Sold	Cartons	Sticks
Echo Box 100				
ECH HLP 100 FF	60Case			
ECH HLP 100 LT	60Case			
ECH HLP 100 ML	60Case			
ECH HLP 100 MN	60Case			
ECH HLP 100 UL	60Case			
Echo Box King				
ECH HLP Kng FF	60Case			
ECH HLP Kng LT	60Case			
ECH HLP Kng ML	60Case			
ECH HLP Kng MN	60Case			
ECH HLP Kng NF	60Case			
ECH HLP Kng UL	60Case			
Echo Soft Pack 100				
ECH SP 100 FF	60Case			
ECH SP 100 LT	60Case			
ECH SP 100 ML	60Case			
ECH SP 100 MN	60Case			
ECH SP 100 UL	60Case			
Echo Soft Pack King				
ECH SP Kng FF	60Case			
ECH SP Kng LT	60Case			
ECH SP Kng ML	60Case			
ECH SP Kng MN	60Case			
ECH SP Kng NF	60Case			
ECH SP Kng UL	60Case			
Edgefield Box 100				
EDG HLP 100 FF	60Case			
EDG HLP 100 LT	60Case			
EDG HLP 100 ML	60Case			
EDG HLP 100 MN	60Case			
EDG HLP 100 UL	60Case			
Edgefield Box King				
EDG HLP Kng FF	60Case			
EDG HLP Kng LT	60Case			
EDG HLP Kng ML	60Case			
EDG HLP Kng MN	60Case			
EDG HLP Kng NF	60Case			
EDG HLP Kng UL	60Case			
Exeter Box 100				
EXE HLP 100 FF	60Case			
EXE HLP 100 LT	60Case			
EXE HLP 100 ML	60Case			
EXE HLP 100 MN	60Case			
EXE HLP 100 UL	60Case			
Exeter Box King				
EXE HLP Kng FF	60Case			
EXE HLP Kng LT	60Case			
EXE HLP Kng ML	60Case			
EXE HLP Kng MN	60Case			
EXE HLP Kng NF	60Case			
EXE HLP Kng UL	60Case			
Exeter Soft Pack 100				
EXE SP 100 FF	60Case			
EXE SP 100 LT	60Case			
EXE SP 100 ML	60Case			
EXE SP 100 MN	60Case			
EXE SP 100 UL	60Case			
Exeter Soft Pack King				
EXE SP Kng FF	60Case			
EXE SP Kng LT	60Case			
EXE SP Kng ML	60Case			
EXE SP Kng MN	60Case			
EXE SP Kng NF	60Case			
EXE SP Kng UL	60Case			
Vortex Box 100				
VOR HLP 100 FF	60Case			
VOR HLP 100 LT	60Case			
VOR HLP 100 ML	60Case			
VOR HLP 100 MN	60Case			
VOR HLP 100 UL	60Case			
Vortex Box King				
VOR HLP Kng FF	60Case			
VOR HLP Kng LT	60Case			
VOR HLP Kng ML	60Case			
VOR HLP Kng MN	60Case			
VOR HLP Kng NF	60Case			
VOR HLP Kng UL	60Case			

Xcaliber International
 Inventory Units on Hand
 For the Period From Jan 1, 2013 to Mar 31, 2013

Item ID	Item Description	Units Sold	Cartons	Sticks
1111	Echo Red 100 Box			
1112	Echo Gold 100 Box			
1113	Echo Menthol Gold 100 Box			
1114	Echo Menthol 100 Box			
1116	Echo Blue 100 Box			
1121	Echo Red King Box			
1122	Echo Gold King Box			
1123	Echo Menthol Gold King Box			
1124	Echo Menthol King Box			
1125	Echo Non Filter King Box			
1126	Echo Blue King Box			
1211	Echo Red SP 100			
1212	Echo Gold SP 100			
1213	Echo Menthol Gold SP 100			
1214	Echo Menthol SP 100			
1216	Echo Blue SP 100			
1221	Echo Red SP Kng			
1222	Echo Gold SP Kng			
1223	Echo Menthol Gold SP Kng			
1224	Echo Menthol SP Kng			
1225	Echo Non Filter King SP			
1226	Echo Blue SP Kng			
2111	Edgefield Red 100 Box			
2112	Edgefield Gold 100 Box			
2113	Edgefield Menthol Gold 100 Box			
2114	Edgefield Menthol 100 Box			
2116	Edgefield Silver 100 Box			
2121	Edgefield Red Box King			
2122	Edgefield Gold Box King			
2123	Edgefield Mentol Gold Kng Box			
2124	Edgefield Menthol Kng Box			
2125	Edgefield Non Filter Kng Box			
2126	Edgefield Silver Kng Box			
3111	Exeter Red 100 Box			
3112	Exeter Gold 100 Box			
3113	Exeter Menthol Gold 100 Box			
3114	Exeter Menthol 100 Box			
3116	Exeter Blue 100 Box			
3121	Exeter Red Box Kng			
3122	Exeter Gold Box King			
3123	Exeter Menthol Gold Kng Box			
3124	Exeter Menthol Kng Box			
3125	Exeter NonFilter Kng Box			
3126	Exeter Blue Kng Box			
3211	Exeter Red SP 100			
3212	Exeter Gold SP 100			
3213	Exeter Menthol Gold SP 100			
3214	Exeter Menthol SP 100			
3216	Exeter Blue SP 100			
3221	Exeter Red SP Kng			
3222	Exeter Gold SP Kng			
3223	Exeter Menthol Gold SP Kng			
3224	Exeter Menthol SP Kng			
3225	Exeter Non Filter SP Kng			
3226	Exeter Blue SP Kng			
4112	Vortex Box 100 Gold			
4113	Vortex Box 100 MN Gold			
4114	Vortex Box 100 MN			
4116	Vortex Box 100 Blue			
4122	Vortex Box Kng Gold			
4123	Vortex Box Kng MN Gold			
4124	Vortex Box Kng MN			
4125	Vortex Box Kng Non			
4126	Vortex Box Kng Blue			

Selected packaging samples from those submitted with the plan.

20 CLASS A CIGARETTES
ECHO INTERNATIONAL LTD.
ONE TORRISON ROAD
PRYOR, OKLAHOMA 73961



NON FILTER



UNDERAGE
SALE
PROHIBITED

SURGEON GENERAL'S WARNING: Smoking By
Pregnant Women May Result in Fetal Injury,
Premature Birth, And Low Birth Weight



NON FILTER

W 25 2440

Echo

BOX

100's

200 CLASS A CIGARETTES • MADE IN USA

Echo

100'S

BOX

SURGEON GENERAL'S WARNING:
Smoking Causes Lung Cancer, Heart Disease,
Emphysema, And May Complicate Pregnancy.

UNDERAGE SALE
PROHIBITED
FSC



CLASS A CIGARETTES • MADE IN USA

100's

Echo

BOX



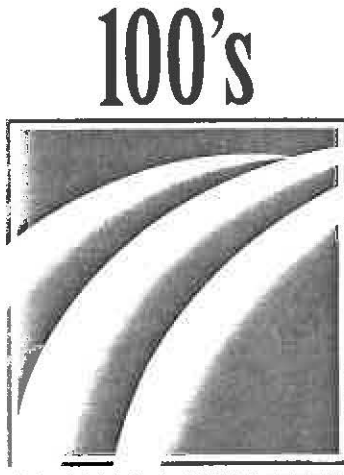
Echo



1A

Edgefield
KCALBER INTERNATIONAL, LTD.
ONE TOBACCO ROAD
PRYOR, OKLAHOMA 74381

FSC
8 02284 00462
6



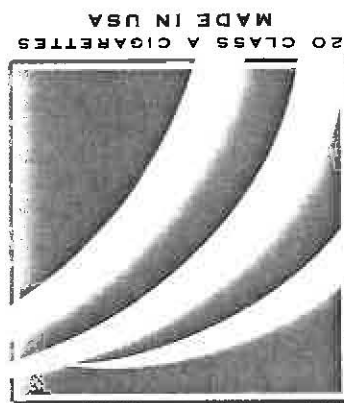
20 CLASS A CIGARETTES
MADE IN USA

SURGEON GENERAL'S WARNING:
Cigarette Smoke
Contains Carbon Monoxide.



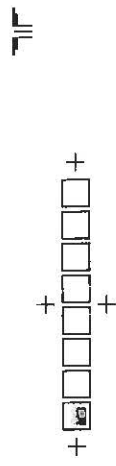
100'S BOX

2460



20 CLASS A CIGARETTES
MADE IN USA

5/20/13



100's



100'S BOX



W4

20 CLASS A CIGARETTES



UNDERAGE
SALE
PROHIBITED

5/21/13

PO# 2461

Edgefield

Edgefield

BOX

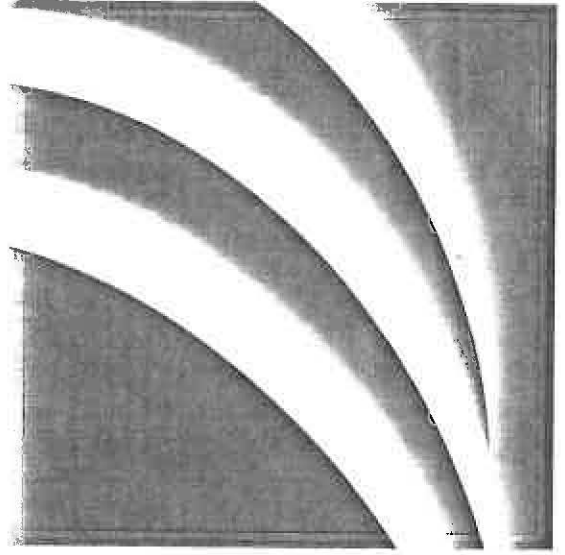
200 CLASS A CIGARETTES
MADE IN USA

SURGEON GENERAL'S WARNING:
Quitting Smoking Now Greatly
Reduces Serious Risks to Your Health.

Edgefield

BOX

200 CLASS A CIGARETTES
MADE IN USA



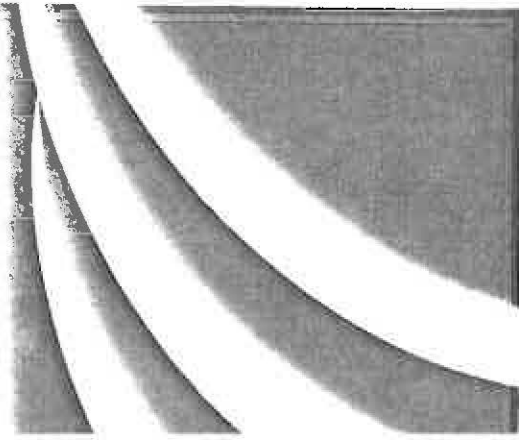
Edgefield

BOX

UNDERAGE SALE PROHIBITED

FSC

100% RECYCLED PAPER



EXETER
 KINGS
 MADE IN U.S.A.
 EXETER
 KINGS BOX
 2460
 SURGEON GENERAL'S WARNING: Quitting Smoking Now Greatly Reduces Serious Risks to Your Health.

EXETER
 KINGS
 MADE IN U.S.A.
 EXETER
 KINGS BOX
 5/20/13
 20 CLASS A CIGARETTES

EXETER
 KINGS BOX
 EXETER
 KINGS BOX
 20 CLASS A CIGARETTES
 20 CLASS A CIGARETTES
 UNBRASSÉ
 SANS
 FUMÉE

EXETER
 02284101105
 1

+
 +
 +
 +
 +
 +
 +

20
 CLASS A
 CIGARETTES

EXETER

MENTHOL 100'S

MADE IN USA

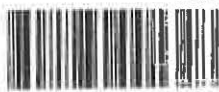
EXETER

MENTHOL 100'S

SURGEON GENERAL'S WARNING:
Cigarette Smoke
Contains Carbon Monoxide.

SALE OF THIS PRODUCT OUTSIDE THE
STATE OF MISSOURI IS STRICTLY
PROHIBITED BY STATE LAWS.

UNDERAGE SALE PROHIBITED



FSC

MADE IN USA

MENTHOL 100'S

EXETER

200 CLASS CIGARETTES



8/6/12

4

FOR CLASS A CIGARETTE



Division of
Advertising Practices

United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

August 15, 2013

Ms. Brittani N. Cushman
General Counsel
Xcaliber International, Ltd., LLC
One Tobacco Road
Pryor, OK 74361

Dear Ms. Cushman:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Xcaliber International, Ltd., LLC ("Xcaliber") on August 9, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Echo, Exeter, and Edgefield brands of cigarettes.

Xcaliber's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letters dated July 29 and August 9, 2013 appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.

Accordingly, Xcaliber's plan for simultaneous display of the four health warnings on packaging is hereby approved for the following varieties:¹

- Twenty-two varieties of the Echo brand: Red Kings Box, Red Kings Soft Pack, Red 100's Box, Red 100's Soft Pack, Gold Kings Box, Gold Kings Soft Pack, Gold 100's Box, Gold 100's Soft Pack, Blue Kings Box, Blue Kings Soft Pack, Blue 100's Box, Blue

¹ As set forth in its August 9, 2013 letter, Xcaliber is using colors in the names of a number of its cigarette varieties (*e.g.*, "Echo Red 100's Box"). We note, however, that the color names are not printed on the packaging (*e.g.*, the word "Red" does not appear on the packaging of the "Echo Red 100's Box" variety). The color used for a variety's packaging does conform to the color used in its name, except that the packaging for the "Menthol Gold" varieties is light green in color.

100's Soft Pack, Menthol Kings Box (dark green packaging), Menthol Kings Soft Pack (dark green packaging), Menthol 100's Box (dark green packaging), Menthol 100's Soft Pack (dark green packaging), Menthol Gold Kings Box (light green packaging), Menthol Gold Kings Soft Pack (light green packaging), Menthol Gold 100's Box (light green packaging), Menthol Gold 100's Soft Pack (light green packaging), Non-Filter Kings Box, and Non-Filter Kings Soft Pack;

- Twenty-two varieties of the Exeter brand: Red Kings Box, Red Kings Soft Pack, Red 100's Box, Red 100's Soft Pack, Gold Kings Box, Gold Kings Soft Pack, Gold 100's Box, Gold 100's Soft Pack, Blue Kings Box, Blue Kings Soft Pack, Blue 100's Box, Blue 100's Soft Pack, Menthol Kings Box (dark green packaging), Menthol Kings Soft Pack (dark green packaging), Menthol 100's Box (dark green packaging), Menthol 100's Soft Pack (dark green packaging), Menthol Gold Kings Box (light green packaging), Menthol Gold Kings Soft Pack (light green packaging), Menthol Gold 100's Box (light green packaging), Menthol Gold 100's Soft Pack (light green packaging), Non-Filter Kings Box, and Non-Filter Kings Soft Pack; and
- Eleven Box varieties of the Edgefield brand: Red Kings, Red 100's, Gold Kings, Gold 100's, Silver Kings, Silver 100's, Menthol Kings (dark green packaging), Menthol 100's (dark green packaging), Menthol Gold Kings (light green packaging), Menthol Gold 100's (light green packaging), and Non-Filter Kings.

Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

Please note that this letter only approves Xcaliber's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on Xcaliber's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging or in advertising for Xcaliber's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of Xcaliber's packaging and advertising under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or

² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Ms. Brittani N. Cushman
August 15, 2013
Page 3

menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

This approval is effective on the date of this letter and runs through August 14, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

If you have any questions regarding this approval, please contact Caitlyn Brady at (202) 326-2848.

Very truly yours,

A handwritten signature in black ink that reads "Mary K. Engle". The signature is written in a cursive style with a large, looped "E" at the end.

Mary K. Engle
Associate Director



S&M BRANDS, INC.

August 21, 2013

Makers of Bailey's, Tahoe and Riverside

Mary K. Engle
Associate Director of Advertising Practices
Federal Trade Commission
601 New Jersey Ave NW, Room # NJ 3212
Washington, D.C. 20580
(202) 326-3259 FAX
Attention Caitlyn Brady

Re: Federal Trade Commission ("FTC") Health Warning/Advertising
Rotation plan for S&M Brands, Inc. makers of Bailey's Cigarette,
Tahoe Cigarettes, Riverside Cigarettes, and Valu Time
Cigarettes

Dear Ms. Engle:

The undersigned is general counsel to S&M Brands, Inc. (sometimes the "Company"), a Virginia corporation located in Keysville, Virginia, that manufactures Bailey's Cigarettes, Tahoe Cigarettes, Riverside Cigarettes, and Valu Time Cigarettes under license from the U.S. Alcohol and Tobacco Tax and Trade Bureau.

The S&M Brands, Inc. FTC health warning plan for packaging and advertising ("Plan") for its initial brand, Bailey's Cigarettes, was first approved by the FTC on December 8, 1995, by Associate Director C. Lee Peeler of the Division of Advertising Practices. The Company has obtained FTC approval for its Plan for each subsequent year for all of its cigarette brand offerings.

By letter dated January 11, 2010 the Company proposed to change the names of a variety of the Bailey's, Tahoe, and Riverside brand styles of cigarettes, and modify the packaging accordingly. The FTC approved the Amended Plan via letter dated January 12, 2010.

By letter dated August 31, 2010 the Company sought approval for the display of the four health warnings on packaging for its existing Bailey's, Tahoe, and Riverside cigarette brands. The company proposed to change the names of a variety of the Valu Time brand styles of cigarettes, and modify the packaging accordingly. The FTC approved the Plan via letter dated August 31, 2010.

By letter dated August 23, 2012 the Company sought approval for the display of the four health warnings on packaging for its existing Bailey's, Tahoe, Riverside, and Valu Time cigarette brands with no changes made to its plan. The FTC approved the Plan via letter dated August 23, 2012.

This letter seeks FTC approval of the Company's Plan for the display of the four health warnings on packaging for its existing Bailey's, Tahoe, Riverside, and Valu Time Cigarette brands.

Bailey's Cigarettes are available in soft packs and in limited hard packs. The styles for *Bailey's soft packs* are: Filter Kings, Blue Kings, Sky Blue Kings, Menthol Kings, Green Field Menthol Kings, Filter 100's, Blue 100's, Sky Blue 100's, Menthol 100's, and Green Field Menthol 100's. The styles for *Bailey's hard packs* are: Filter Kings Box, Blue Kings Box, and Menthol Kings Box.

Tahoe Cigarettes are available in soft and in limited hard packs. The styles for *Tahoe soft packs* are: Filter Kings, Gold Kings, Sky Blue Kings, Menthol Kings, Evergreen Menthol Kings, Filter 100's, Gold 100's, Sky Blue 100's, Menthol 100's, and Evergreen Menthol 100's. The styles for *Tahoe hard packs* are: Filter Kings Box and Gold Kings Box.

Riverside Cigarettes are available in soft packs and in limited hard packs. The styles for *Riverside soft packs* are: Filter Kings, Blue Kings, Silver Kings, Menthol Kings, Teal Menthol Kings, Filter 100's, Blue 100's, Silver 100's, Menthol 100's), and Teal Menthol 100's. The styles for *Riverside hard packs* are: Filter Kings Box, Blue Kings Box, and Menthol Kings Box.

Valu Time Cigarettes are available in soft packs and in limited hard packs. The styles for *Valu Time soft packs* are: Filter Kings, Filter 100's, Gold 100's, Silver 100's, Menthol 100's, and Teal Menthol 100's. The styles for *Valu Time hard packs* are: Filter Kings Box, Gold Kings Box, and Menthol Kings Box.

With our letters dated November 23, 2009 and November 2, 2009 the Company enclosed samples of all Bailey's, Tahoe, and Riverside cigarette brand styles including all four health warnings for each style that the Company will be manufacturing. The warnings will appear exactly as shown on those samples. With the Company's August 4, 2010 letter the Company enclosed samples of all of the Valu Time cigarette brand styles that the Company will be manufacturing including all four health warnings for each style. The warnings for those brand styles will appear exactly as shown on the samples enclosed with that letter. Additional samples of Bailey's, Tahoe, Riverside, and Valu Time materials are available upon request, but the warnings that our Company uses will continue to appear exactly as on the exemplars previously provided to and approved by the FTC.

S&M Brands, Inc. will continue to equalize the four health warnings on the packs and cartons for each brand style of the Bailey, Tahoe, Riverside, and Valu Time brands.

As a small manufacturer, under our reading of applicable law, S&M Brands, Inc. has qualified (and we believe still qualifies) to have a Plan to simultaneously display the four health warnings on cigarette packaging. The four warnings will appear an equal number of times on the packs and cartons for each brand style of

Bailey's, Tahoe, Riverside, and Valu Time brand cigarettes for a one year period beginning on the date of approval of this Plan. The technology used by our packaging supplier allows all packaging to arrive at our factory already equalized. We have two types of soft pack packing machines which use either roll wraps (GDX1 machine) or cut wraps (AMF 379 machines) and one hard pack packing machines (GDX2) that uses box blanks that are similar to the cut wraps. The roll wraps are printed with the required warnings on packages in sequential order of 123 then 234 then 412, then 134 as the technology does not allow all 4 warnings on the roll. The supplier of the cut wraps and the box blanks provides an equal number of warnings per box and the box is exhausted before another box is opened. The Company ensures equalization by making certain there are no open boxes of cut wraps or box blanks at the end of the year. The carton packaging comes from the supplier in stacks of 500 per warning on a pallet containing 28,000. Stacks of 500 cartons per warning are run thru the machine in sets of 2000 so that all four Surgeon General Warnings are used in equal numbers. If at the end of the year the Company realizes that equalization may not be occurring the Company will take steps to make sure an equal number of each of the four health warnings have appeared on each brand style of cigarettes. All of these methods ensure equalization in the field. We will keep records demonstrating compliance with this Plan.

Our sales by fiscal year are summarized in the chart below. Our fiscal year is the same as the calendar year. For fiscal year 2012 our actual sales are reported below. For fiscal years 2013 and 2014 our anticipated sales are reported below. The figures represent individual sticks sold.

Volume in Sticks

Year	Bailey's	Tahoe	Valu Time	Riverside
2012				
2013				
2014				

¹ Stick number breakdown by style: **Tahoe soft packs** are: King Size: Filter [redacted] Gold [redacted], Sky Blue [redacted], Menthol [redacted] and Evergreen Menthol [redacted]; 100's Size: Filter [redacted], Gold [redacted], Sky Blue [redacted], Menthol [redacted] and Evergreen Menthol [redacted]. **Tahoe hard packs** are: King Size: Filter [redacted] and Gold [redacted].

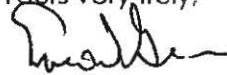
² Stick number breakdown by style: **Tahoe soft packs** are: King Size: Filter [redacted] Gold [redacted], Sky Blue [redacted], Menthol [redacted] and Evergreen Menthol [redacted]; 100's Size: Filter [redacted], Gold [redacted], Sky Blue [redacted], Menthol [redacted] and Evergreen Menthol [redacted]. **Tahoe hard packs** are: King Size: Filter [redacted] and Gold [redacted].

³ Stick number breakdown by style: **Tahoe soft packs** are: King Size: Filter [redacted] Gold [redacted], Sky Blue [redacted], Menthol [redacted] and Evergreen Menthol [redacted]; 100's Size: Filter [redacted], Gold [redacted], Sky Blue [redacted], Menthol [redacted].

As to advertising, as in previous years, S&M Brands, Inc. remains in compliance with and would like to maintain its Plans for rotation of the warnings in advertising as previously approved by the FTC.

Thank you so much for your attention to this matter. Please feel free to call the undersigned if you have any questions.

Yours very truly,



Everett W. Gee III
Vice President Legal Affairs
& General Counsel

cc: Mr. Malcolm L. Bailey, CEO

Filter [redacted] and Evergreen Menthol [redacted] Tahoe hard packs are: King Size:
[redacted] and Gold [redacted]

S & M Brands, Inc. makers of Bailey's Cigarettes, Tahoe Cigarettes, Riverside, and
Valu Time Cigarettes
3662 Ontario Road
Suite B
Keysville, VA 23947

**ROTATION PLAN FOR
ADVERTISING AND PROMOTIONAL MATERIALS**

Bailey's Brand

First Quarter	C
Second Quarter	D
Third Quarter	A
Fourth Quarter	B

Tahoe Brand

First Quarter	B
Second Quarter	A
Third Quarter	D
Fourth Quarter	C

Riverside Brand

First Quarter	A
Second Quarter	B
Third Quarter	C
Fourth Quarter	D

Valu Time Brand

First Quarter	D
Second Quarter	C
Third Quarter	B
Fourth Quarter	A

The warnings are as follows:

- A. SURGEON GENERAL'S WARNING: Smoking Causes Lung Cancer, Heart Disease, Emphysema, And May Complicate Pregnancy.
- B. SURGEON GENERAL'S WARNING: Quitting Smoking Now Greatly Reduces Serious Risks to Your Health.
- C. SURGEON GENERAL'S WARNING: Smoking By Pregnant Women May Result in Fetal Injury, Premature Birth, And Low Birth Weight.
- D. SURGEON GENERAL'S WARNING: Cigarette Smoke Contains Carbon Monoxide.



Division of
Advertising Practices

United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

August 22, 2013

Mr. Everett W. Gee, III
General Counsel
S&M Brands, Inc.
3662 Ontario Road, Suite B
Keysville, VA 23947

Dear Mr. Gee:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by S&M Brands, Inc. ("S&M Brands") on August 21, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Bailey's, Tahoe, Riverside, and Valu Time brands of cigarettes.

S&M Brands' sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letters dated November 2 and November 23, 2009 (Bailey's, Tahoe, and Riverside) and August 4, 2010 (Valu Time) continue to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹

Accordingly, S&M Brands' plan for simultaneous display of the four health warnings on packaging for the following varieties is hereby approved:

- Thirteen varieties of the Bailey's brand: Filter Kings (box and soft pack), Filter 100's soft pack, Blue Kings (box and soft pack), Blue 100's soft pack, Sky Blue Kings soft pack, Sky Blue 100's soft pack, Menthol Kings (box and soft pack), Menthol 100's soft pack, Green Field Menthol Kings soft pack, and Green Field Menthol 100's soft pack;

¹ S&M Brands stated in its August 21, 2013 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on these dates.

- Twelve varieties of the Tahoe brand: Filter Kings (box and soft pack), Filter 100's soft pack, Gold Kings (box and soft pack), Gold 100's soft pack, Sky Blue Kings soft pack, Sky Blue 100's soft pack, Menthol Kings soft pack, Menthol 100's soft pack, Evergreen Menthol Kings soft pack, and Evergreen Menthol 100's soft pack;
- Thirteen varieties of the Riverside brand: Filter Kings (box and soft pack), Filter 100's soft pack, Blue Kings (box and soft pack), Blue 100's soft pack, Silver Kings soft pack, Silver 100's soft pack, Menthol Kings (box and soft pack), Menthol 100's soft pack, Teal Menthol Kings soft pack, and Teal Menthol 100's soft pack; and
- Nine varieties of the Valu Time brand: Filter Kings (box and soft pack), Filter 100's soft pack, Gold Kings box, Gold 100's soft pack, Silver 100's soft pack, Menthol Kings box, Menthol 100's soft pack, and Teal Menthol 100's soft pack.

Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

Please note that this letter only approves S&M Brands' cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on S&M Brands' packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging or in advertising for S&M Brands' cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of S&M Brands' packaging and advertising under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Mr. Everett W. Gee, III
August 22, 2013
Page 3

This approval is effective on the date of this letter and runs through August 21, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

If you have any questions regarding this approval, please contact Caitlyn Brady at (202) 326-2848.

Very truly yours,

A handwritten signature in black ink that reads "Mary K. Engle". The signature is written in a cursive style with a large, stylized initial "M".

Mary K. Engle
Associate Director

MARKETING GROUP USA, INC.

July 25, 2013

Ms. Mary K. Engle
Federal Trade Commission
Division of Advertising Practices
600 Pennsylvania Avenue, N.W.
Room NJ-3212
Washington, D.C. 20580

RE: Annual Extension for the Approved Cigarette Warning Equalization Plan,
Packaging compliant with Family Smoking Prevention and Tobacco Control Act
Point of Sale Advertising

Dear Ms. Engle;

This letter is being submitted for the extension of the approval of the Surgeon General Warning Equalization Plan for the display of the four health warnings on packaging of the New York New York cigarette brand.

The initial approval was issued on January 27, 2009 valid to January 26, 2010.

A subsequent extension was granted on April 01, 2010 valid to March 31, 2011 for Full Flavor hard pack (Kings and 100's), Menthol hard pack (Kings and 100's), and Non Filter Kings soft pack.

On September 28, 2010, an application to approve new packaging to comply with The Family Smoking Prevention and Tobacco Control Act (FSPTCA) was submitted.

New packaging was submitted on August 05, 2010 as follows:

Red Box 100 Size, formerly Full Flavor 100's
Red Box King Size, formerly Full Flavor Kings

Gold Box 100 Size, formerly Lights
Gold Box King Size, formerly Lights
Silver Box 100 Size, formerly Ultra Lights

Menthol Box 100 Size
Menthol King Size
Menthol Gold Box, formerly Menthol Light

Non-Filter Box King Size, formerly Non-Filter Soft Pack

That application for the change of brand style names was approved on September 30, 2010.

A subsequent plan extension was approved on October 31, 2011, valid to September 21, 2012.

A subsequent plan extension was approved on August 28, 2012, valid to August 27, 2013.

Through the date of this application, the Surgeon General Warnings have been equalized on our packaging for the nine brand styles of New York New York Brand cigarettes.

The New York New York brand will continue to be manufactured in the United States by our contract manufacturer Joseph M. Anderson d/b/a Smokin Joes for Marketing Group USA, Inc. Upon approval of this extension, the contract manufacturer will continue to manufacture these cigarettes under the authority of the Bureau of Alcohol, Tobacco, Firearms and Explosives (Manufacturer of Tobacco Products License TP-NY-168).

Marketing Group USA, Inc. does not import cigarettes.

New York New York brand cigarettes will be manufactured in a variety of styles. The following varieties of New York New York cigarettes are the only brand styles of cigarettes that we manufacture and will be manufactured in accordance with both FTC and FSPTCA rules and regulations:

Red Box King Size, Red Box 100 Size
Gold Box King Size, Gold Box 100 Size
Silver Box 100 Size
Menthol Box King Size, Menthol Box 100 size, Menthol Gold Box 100 Size
Non-filter Box King Size

These cigarettes will be packaged in 200 count cartons ("Outer Cartons"). Each Outer Carton will contain 10 (10) packs ("Pack") of twenty (20) cigarettes each pack. The warnings will appear exactly as they do on the actual pack labels and cartons submitted under Exhibit A of our letter of August 05, 2010 and approved on September 30, 2010.

Stick sales for the period July 17, 2012 to July 16, 2013 were [REDACTED]. The breakdown of the number of stick sales are indicated in a graph attached as Exhibit 1.

Sales estimates for the next one year period for the varieties of New York New York brands listed above are provided in Exhibit 2. Marketing Group USA, Inc. does not anticipate that the total of all brand styles of its cigarettes will exceed [REDACTED] sticks in sales for the one year period to be covered by this plan.

Upon approval of the extension, the four cigarette health warnings will appear on the packs and cartons of each of the brand styles listed above an equal number of times for the one year period beginning on the date of approval of this plan. To ensure the cigarette warnings appear on each of the above listed brand styles an equal number of times throughout the plan year, raw materials

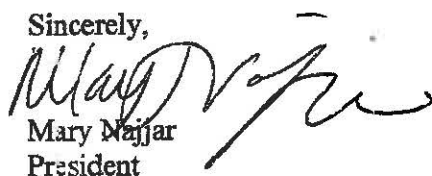
packaging inventory will be stored and loaded into packaging machines alternating the four health warnings equally.

Marketing Group USA will maintain compliance with the September 28, 2010 Plan for point of sale advertising for the New York New York Brand, and with the September 29, 2011 Plan for the internet advertising for the New York new York Brand

Marketing Group USA, Inc. is aware of the requirements set forth in the Cigarette Labeling and Advertising Act and the company's efforts are always to be fully compliant with the Act. Marketing Group USA, Inc. will maintain records of compliance with the approved plan.

Thank you in advance for your kind attention to this important request for extension. If there are any questions or concerns regarding these plans, please feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Mary Najjar", written over a horizontal line.

Mary Najjar
President

EXHIBIT 1

PRODUCT NEW YORK NEW YORK	STICKS (Estimated Stick Sales Figures 7/17/12 - 7/16/13)
Full Flavor (Red) 100 size box	
Full Flavor (Red) King size box	
Light (GOLD) 100 size box	
Light (GOLD) King size box	
Menthol 100 size box	
Menthol King size box	
Menthol Light (MENTHOL GOLD) 100 size box	
Ultra Light (SILVER) 100 size box	
Non-filter King size box	
Non-filter King size soft pack	

TOTAL

EXHIBIT 2

	Total Estimated Stick Sales, 08/29/2013 to 08/31/2014
Full Flavor 100 size box	
Full Flavor King size box	
Light 100 size box	
Light King size box	
Menthol 100 size box	
Menthol King size box	
Menthol Light 100 size box	
Ultra Light 100 size box	
Non-filter King size soft pack	
TOTAL	

Exhibit # 2



Division of
Advertising Practices

UNITED STATES OF AMERICA
Federal Trade Commission
Washington, D.C. 20580

August 28, 2013

Ms. Mary Najjar
President
Marketing Group USA, Inc.
2515 Camino Del Rio South, Suite 350
San Diego, CA 92108

Dear Ms. Najjar:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a proposed plan filed by Marketing Group USA, Inc. ("Marketing Group") on July 25, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the "New York New York" brand of cigarettes.

Marketing Group's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letter dated August 5, 2010 continue to appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹ Accordingly, Marketing Group's plan for simultaneous display of the four health warnings on packaging is hereby approved for the following nine box varieties of the New York New York brand: Red (King and 100's), Gold (King and 100's), Silver 100's, Menthol (King and 100's), Menthol Gold 100's, and Non-filter King.

Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

¹ Marketing Group stated in its July 25, 2013 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on August 5, 2010.

² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Mary Najjar
August 28, 2013
Page 2

Please note that this letter only approves Marketing Group's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on Marketing Group's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging or in advertising for Marketing Group's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of Marketing Group's packaging and advertising under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

This approval is effective on the date of this letter and runs through August 27, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

If you have any questions regarding this approval, please contact Mariel Woods at (202) 326-3225.

Very truly yours,



Mary K. Engle
Associate Director



September 11, 2013

Ms. Mary K. Engle
Associate Director
Division of Advertising Practices
Federal Trade Commission
601 New Jersey Avenue NW
Washington, DC 20580

Re: Sherman's 1400 Broadway NYC, Ltd. ("Sherman's 1400")

Dear Ms. Engle,

Sherman's 1400 Broadway NYC, Ltd. ("Sherman's 1400") had its health warning display plan for packaging previously approved on July 20, 2009, with amendments approved January 22, 2010 until July 19, 2010; December 17, 2010 until December 16, 2011; November 9, 2011 until September 21, 2012 and September 14, 2012 until September 13, 2013. With this letter, we seek approval for our plan to simultaneously display the four health warnings on previously approved packaging for all our approved current brand styles, in order to comply with FCLAA. When printing our packaging materials, each version of the four warnings is equally produced then equally used in the production process (25% version A, 25% version B, etc.) to ensure that we achieve simultaneous display of the four warnings on all our brands and brand styles. Through the date of this application, the Surgeon General health warnings for the packaging of our brand styles have been equalized in accordance with our plan.

The actual hard pack and carton packaging, with each of the four health warnings, for our current brands and brand styles that was previously approved by the FTC, remains the same and is in compliance with Section 911 of The Family Smoking Prevention and Tobacco Control Act of 2009, which became effective June 22, 2010. The hard packs, cartons and health warnings on the following brands and brand styles will appear exactly as on the samples enclosed with our letter of November 4, 2009 and our corrected sample of December 7, 2009.

I. Current brand and brand styles:

Black & Gold (black paper/gold filter/queen)
Cigarettellos (brown paper/non filter/queen)
Classic (white paper/cork filter/king)
Classic Blue (white paper/cork filter/king)
Classic Menthol (white paper/cork filter/king)
Fantasia (multi color paper/gold filter/queen)
Havana Ovals (brown paper/non filter/queen)
Hint Menthol (brown paper/brown filter/queen)
MCD (brown paper/brown filter/queen)
MCD Gold (brown paper/brown filter/queen)
MCD Menthol (brown paper/brown filter/queen)
MCD Silver (brown paper/brown filter/queen)

RETAIL

489 Fifth Avenue • New York, NY 10017
tel. 212-764-3000 fax 212-764-5134

CORPORATE

2300 Fletcher Avenue • Fort Lee, NJ 07024
tel. 201-735-9000 fax 201-735-9009

MANUFACTURING

2615 Hoesung Drive • Greensboro, NC 27409
tel. 336-665-6000 fax 336-605-1795

L. Current brand and brand styles (cont):

Naturals Blue (white paper/white filter/queen)
Naturals Blue King (white paper/white filter/king)
Naturals King (white paper/cork filter/king)
Naturals Menthol (white paper/white filter/queen)
Naturals Menthol King (white paper/cork filter/long)
Naturals Originals (brown paper/cork filter/queen)
Naturals Yellow (brown paper/brown filter/queen)
Naturals Yellow King (white paper/white filter/king)
New York Cut Blue (white paper/white filter/king)
New York Cut Menthol (white paper/white filter/king)
New York Cut Original (white paper/cork filter/king)

Sherman's 1400 total domestic shipments for the twelve-month period ending April 30, 2013 were [REDACTED] sticks and we anticipate next year's volume to be the same. In compliance with the Cigarette Act, Section 1333(c)(2), kindly be advised that Sherman's 1400 manufactured and sold in each of its brands less than one-fourth of one (1%) percent of all cigarettes sold in the United States in its fiscal year 2013, and expects to be below that fraction of sales in the present year. Thus, Sherman's 1400 will take advantage of the alternative to quarterly rotation of the health warnings on its packaging for the each of the foregoing brand styles pursuant to Section 1333(c)(2).

Sherman's 1400 will continue to display the four health warnings an equal number of times on the hard packs and cartons of each of the foregoing brand styles for the time period beginning on the date of the approval of this plan through the end of the twelve-month approval period; or at such time as the authority to approve cigarette health warning statement plans is assumed by the FDA under the Family Smoking Prevention and Tobacco Control Act. Sherman's 1400 will maintain records that show compliance with its packaging and advertising plan. Sherman's 1400 had its advertising plan originally approved November 24, 2003 and the expanded plan approved on July 20, 2009.

If you require any further information, please do not hesitate to contact me at 201-735-9004.

Sincerely,



William M. Sherman
Executive Vice President

WMS/MWM/smw

cc: Stanley Friedman, Esq



Division of
Advertising Practices

United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

September 13, 2013

Mr. William M. Sherman
Executive Vice President
Sherman's 1400 Broadway NYC, Ltd.
2200 Fletcher Avenue
Fort Lee, NJ 07024

Dear Mr. Sherman:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Sherman's 1400 Broadway NYC, Ltd. ("Sherman's 1400") on September 11, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Black & Gold, Cigarettellos, Classic, Fantasia, Havana Ovals, Hint, MCD, Naturals, and New York Cut brands of cigarettes.

Sherman's 1400's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the health warnings on the sample packs and cartons submitted with your letters dated November 4 and December 7, 2009 continue to appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹

Accordingly, Sherman's 1400's plan for simultaneous display of the four health warnings on packaging for the following box varieties is hereby approved:

- the queen size variety of the Black & Gold brand;

¹ Sherman's 1400 stated in its September 11, 2013 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on these dates. Although one of the warnings on one of the sample packs for the Classic Menthol "International style" king size variety submitted on November 4, 2009 was not sufficiently conspicuous, a corrected sample was submitted on December 7, 2009.

- the Non-Filter queen size variety of the Cigarettellos brand;
- three “International style” king size varieties of the Classic brand (Regular, Blue, and Menthol);
- the queen size variety of the Fantasia brand;
- the Non-Filter queen size variety of the Havana Ovals brand;
- the Menthol queen size variety of the Hint brand;
- four queen size varieties of the MCD brand (Regular, Gold, Menthol, and Silver);
- four king size varieties of the Naturals brand (Blue, Regular, Menthol and Yellow);
- four queen size varieties of the Naturals brand (Blue, Menthol, Originals, and Yellow);
and
- three king size varieties of the New York Cut brand (Blue, Menthol and Original).

The approval pertains only to packaging that meets the requirements of the Cigarette Act in force as of the date of this letter. Furthermore, the four health warnings must appear exactly as shown on the packs and cartons that the Commission approved.

Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

Please note that this letter only approves Sherman’s 1400’s cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act (“FSPTCA”) concerning the rotation, size, and conspicuousness of the warnings on Sherman’s 1400’s packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging or in advertising for Sherman’s 1400’s cigarettes, including, but not limited to, “natural.” Nor does this letter purport to interpret or express any opinion about the adequacy of Sherman’s 1400’s packaging and advertising under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Mr. William M. Sherman
September 13, 2013
Page 3

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, or www.fda.gov/TobaccoProducts/ResourcesforYou/ForIndustry/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

This approval is effective on the date of this letter and runs through September 12, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

If you have any questions regarding this approval, please contact Caitlyn Brady at (202) 326-2848.

Very truly yours,

A handwritten signature in black ink that reads "Mary K. Engle". The signature is written in a cursive style with a large, stylized "E" at the end.

Mary K. Engle
Associate Director



SOVEREIGN TOBACCO CO.

VIA FEDEX

September 16, 2013

Ms. Mary K. Engle, Associate Director
Division of Advertising Practices
Federal Trade Commission
601 New Jersey Avenue, N.W.
Washington, DC 20580

Re: Cigarette Health Warning Rotation Plan

Dear Ms. Engle:

On August 30, 2012, the Federal Trade Commission (the "Commission") approved a cigarette health warning rotation plan submitted by D Cube, LLC dba Sovereign Tobacco Co. (the "Manufacturer") for the cigarette brand varieties listed on Schedule A that expires on August 29, 2013. Through the date of this letter, the Surgeon General's warnings on the packages for the Manufacturer's brands styles listed on Schedule A have been equalized in accordance with this plan.

The purpose of this letter is to request that a warning rotation plan be approved for the one-year period beginning on the date of your approval for the cigarette brand styles listed on Schedule A. With this letter, Sovereign intends to introduce new color descriptors on its packs and cartons for its Bishop and Great Country brands. Sample packs and outer cartons for the cigarette brand varieties listed on Schedule A were submitted with letters dated as follows:

<u>Brand</u>	<u>Date(s)</u>
Bishop	May 24, 2010 June 17, 2010 September 27, 2012 (revised packaging) November 20, 2012 (revised packaging)
Niagara's	August 19, 2013
Great Country	February 9, 2011 February 28, 2011 September 27, 2012 (revised packaging) November 20, 2012 (revised packaging)
Cool Harbor	February 9, 2011

The actual packs and cartons to be manufactured and sold will be identical to the samples submitted with these letters. The Manufacturer intends to use the remaining inventory of the packaging submitted on February 9 and 28, 2011 for the Great Country brand and May 24 and June 17, 2010 for the Bishop brand before using the revised packaging submitted for these brands on September 27, 2012 and November 20, 2012.

The Manufacturer intends to manufacture and sell the cigarette brand styles listed on Schedule A at its factory located on the lands of the Oneida Indian Nation in Oneida, New York in the United States.

The total number of cigarettes sold by the Manufacturer in fiscal year 2012 is set forth on Schedule B and did not exceed [REDACTED] cigarettes for any one brand style of Niagara's, Bishop, Cool Harbor or Great Country (the only brands manufactured by the Manufacturer in 2012). I anticipate that in fiscal year 2013, the total number of cigarettes sold will not exceed [REDACTED] cigarettes for any one brand style of Niagara's, Bishop, Great Country or Cool Harbor. Please note that the Manufacturer discontinued sales of all soft packs for the Bishop, Great Country and Cool Harbor brands, and kings soft packs for the Niagara's brand, prior to August 30, 2012 and is not currently manufacturing soft packs of these brands. The specific discontinued brand styles are listed on Schedule C attached to this letter.

In accordance with Section 1333(c)(2) of the Federal Cigarette Labeling and Advertising Act (the "Act"), and based upon anticipated annual sales quantities (i.e., total sales will be less than one-fourth of one percent of total cigarettes sold in the United States, and the brand styles of the cigarettes manufactured meet this low sales threshold), the Manufacturer requests that it be allowed to use the rotation plan using the alternative method to the quarterly rotation plan described in Section 1331(c)(1) of the Act for the brand styles listed on Schedule A.

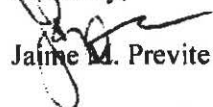
As a "small" manufacturer by virtue of the information set forth above, the Manufacturer states as its plan of rotation that the labels described in Section 1333(a)(2) of the Act and listed on Schedule D attached to this letter shall appear on the packages and cartons of the cigarette brand styles listed on Schedule A an equal number of times for the one year period commencing on the date of approval of this plan. In order to ensure equal distribution of the four warnings, we have a set process with our printing supplier to print one fourth of each order of packages and cartons with each one of the four warnings. In addition, we ensure that every order we distribute contains packages and cartons with an equal number of each of the four warnings. We will keep records demonstrating compliance with this plan.

The Manufacturer submitted a plan for advertising (other than outdoor billboard advertising) and outdoor billboard advertising for the Niagara's, North Country (no longer in production), and Bishop brands on December 4, 2009, which was approved by the Commission on December 17, 2009, and a request to renew this advertising plan on July 7, 2010, which was approved by the Commission on August 3, 2010. In addition, the Manufacturer submitted a request to the Commission to amend this advertising plan to include the Great Country and Cool Harbor brands on February 28, 2011, which was approved by the Commission on March 2, 2011.

The Manufacturer believes that the foregoing plan complies with the requirements set forth in the Federal Cigarette Labeling and Advertising Act and respectfully requests approval of this plan.

Should this request conform to your requirements, I would appreciate that a letter evidencing the approval be sent to my attention, as counsel to the Manufacturer, at the above address (with a copy faxed to 315-361-8009). If you have any questions concerning the plan I have described, or need additional information, please contact me at (315) 361-8044 or jprevite@oneida-nation.org. Your prompt attention to this matter is greatly appreciated.

Sincerely,


Jaime M. Previte

cc: Peter D. Carmen
Bill Dvorak

SCHEDULE A

Bishop Brand

Previously Approved

Full Flavor Kings Box
Dark Blue Kings Box
Menthol Kings Box (dark green packaging)
Green Menthol Kings Box (light green packaging)
Blue Kings Box
Dark Blue 100's Box
Full Flavor 100's Box
Blue 100's Box
Green Menthol 100's Box (light green packaging)
Menthol 100's Box (dark green packaging)

Great Country Brand

Previously Approved

Full Flavor Box Kings
Box Kings (Dark Blue)
Box Kings (Blue)
Menthol Box Kings (Dark Green)
Menthol Box Kings (Green)
Full Flavor Box 100's
Box 100's (Dark Blue)
Box 100's (Blue)
Menthol Box 100's (Dark Green)
Menthol Box 100's (Green).

Niagara's Brand

- Full Flavor Soft 100s
- Soft 100s (Dark Blue; in purple packaging³)
- Soft 100s (Blue)
- Menthol Soft 100s (Full Flavor⁴)
- Menthol⁵ Soft 100s (Green; in light green packaging⁶)
- Full Flavor Box Kings
- Box Kings (Dark Blue; in purple packaging)
- Box Kings (Blue)
- Menthol Box Kings (Full Flavor⁷)
- Menthol⁸ Box Kings (Green; in light green packaging)

Bishop Brand

Revised

Full Flavor Kings Box (Red)
Kings Box (Blue)
Menthol Kings Box (Menthol; Full Flavor¹)
Menthol Kings Box (Menthol Gold)
Kings Box (Ivory)
100's Box (Blue)
Full Flavor 100's Box (Red)
100's Box (Ivory)
Menthol 100's Box (Menthol Gold)
Menthol 100's Box (Menthol; Full Flavor²)

Great Country Brand

Revised

Full Flavor Kings Box (Red)
Kings Box (Blue)
Kings Box (Silver)
Menthol Full Flavor Kings Box (Menthol)
Menthol Kings Box (Menthol Gold)
Full Flavor 100's Box (Red)
100's Box (Blue)
100's Box (Silver)
Menthol Full Flavor 100's Box (Menthol)
Menthol 100's Box (Menthol Gold)

¹ The packaging states that this variety is full flavor.

² The packaging states that this variety is full flavor.

³ The Manufacturer describes the color as dark blue. However, the FTC views the color as purple. As such, for all Niagara's brand varieties designated as dark blue, the Manufacturer has added that the varieties are in purple packaging.

⁴ The packaging states that this variety is full flavor.

⁵ The packaging does not state that this variety is menthol.

⁶ The Manufacturer describes the color as green. However, the FTC views the color as light green. As such, for all Niagara's brand varieties designated as green, the Manufacturer has added that the varieties are in light green packaging.

⁷ The packaging states that this variety is full flavor.

⁸ The packaging does not state that this variety is menthol.

- Full Flavor Box 100s
- Box 100s (Dark Blue; in purple packaging)
- Box 100s (Blue)
- Menthol Box 100s (Full Flavor⁹)
- Menthol¹⁰ Box 100s (Green; in light green packaging)

Cool Harbor

- Menthol Box Kings (Dark Green; Full Flavor¹¹)
- Menthol¹² Box Kings (Green)
- Menthol Box 100s (Dark Green; Full Flavor¹³)
- Menthol¹⁴ Box 100s (Green)

⁹ The packaging states that this variety is full flavor.

¹⁰ The packaging does not state that this variety is menthol.

¹¹ The packaging states that this variety is full flavor.

¹² The packaging does not state that the product is menthol.

¹³ The packaging states that this variety is full flavor.

¹⁴ The packaging does not state that this variety is menthol.

SCHEDULE B

BRAND STYLE	NUMBER OF CIGARETTE STICKS SOLD IN FY 2012
BISHOP Full Flavor Soft 100s	
BISHOP Soft 100s (Dark Blue)	
BISHOP Soft 100s (Blue)	
BISHOP Menthol Soft 100s	
BISHOP Menthol Soft 100s (Green)	
BISHOP Full Flavor Soft Kings	
BISHOP Soft Kings (Dark Blue)	
BISHOP Soft Kings (Blue)	
BISHOP Menthol Soft Kings	
BISHOP Menthol Soft Kings (Green)	
BISHOP Full Flavor Box 100s	
BISHOP Box 100s (Dark Blue)	
BISHOP Box 100s (Blue)	
BISHOP Menthol Box 100s	
BISHOP Menthol Box 100s (Green)	
BISHOP Full Flavor Box Kings	
BISHOP Box Kings (Dark Blue)	
BISHOP Box Kings (Blue)	
BISHOP Menthol Box Kings	
BISHOP Menthol Box Kings (Green)	
NIAGARA'S Full Flavor Soft 100s	
NIAGARA'S Soft 100s (Dark Blue)	
NIAGARA'S Soft 100s (Blue)	
NIAGARA'S Menthol Soft 100s	
NIAGARA'S Menthol Soft 100s (Green)	
NIAGARA'S Full Flavor Soft Kings	
NIAGARA'S Soft Kings (Dark Blue)	
NIAGARA'S Soft Kings (Blue)	
NIAGARA'S Menthol Soft Kings	
NIAGARA'S Menthol Soft Kings (Green)	
NIAGARA'S Full Flavor Box 100s	
NIAGARA'S Box 100s (Dark Blue)	
NIAGARA'S Box 100s (Blue)	
NIAGARA'S Menthol Box 100s	
NIAGARA'S Menthol Box 100s (Green)	
NIAGARA'S Full Flavor Box Kings	
NIAGARA'S Box Kings (Dark Blue)	
NIAGARA'S Box Kings (Blue)	
NIAGARA'S Menthol Box Kings	
NIAGARA'S Menthol Box Kings (Green)	
GREAT COUNTRY Soft Kings Full Flavor	
GREAT COUNTRY Soft Kings Dark Blue	
GREAT COUNTRY Soft Kings Blue	
GREAT COUNTRY Soft Kings Menthol	
GREAT COUNTRY Soft Kings Green	
GREAT COUNTRY Soft 100s Full Flavor	
GREAT COUNTRY Soft 100s Dark Blue	
GREAT COUNTRY Soft 100s Blue	
GREAT COUNTRY Soft 100s Menthol	
GREAT COUNTRY Soft 100s Green	
GREAT COUNTRY Box Kings Full Flavor	
GREAT COUNTRY Box Kings Dark Blue	
GREAT COUNTRY Box Kings Blue	
GREAT COUNTRY Box Kings Menthol	

SCHEDULE B

BRAND STYLE	NUMBER OF CIGARETTE STICKS SOLD IN FY 2012
GREAT COUNTRY Box Kings Green	
GREAT COUNTRY 100s Box Full Flavor	
GREAT COUNTRY 100s Box Dark Blue	
GREAT COUNTRY 100s Box Blue	
GREAT COUNTRY 100s Box Menthol	
GREAT COUNTRY 100s Box Green	
COOL HARBOR Soft Kings Menthol	
COOL HARBOR Soft Kings Green	
COOL HARBOR Soft 100s Menthol	
COOL HARBOR Soft 100s Green	
COOL HARBOR King Box Menthol	
COOL HARBOR King Box Green	
COOL HARBOR 100s Box Menthol	
COOL HARBOR 100s Box Green	
TOTAL STICKS FY 2012	

SCHEDULE C

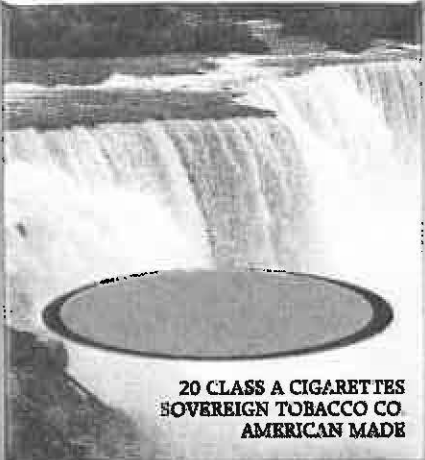
DISCONTINUED BRAND STYLE
BISHOP Full Flavor Soft 100s
BISHOP Soft 100s (Dark Blue)
BISHOP Soft 100s (Blue)
BISHOP Menthol Soft 100s
BISHOP Menthol Soft 100s (Green)
BISHOP Full Flavor Soft Kings
BISHOP Soft Kings (Dark Blue)
BISHOP Soft Kings (Blue)
BISHOP Menthol Soft Kings
BISHOP Menthol Soft Kings (Green)
NIAGARA'S Full Flavor Soft Kings
NIAGARA'S Soft Kings (Dark Blue)
NIAGARA'S Soft Kings (Blue)
NIAGARA'S Menthol Soft Kings
NIAGARA'S Menthol Soft Kings (Green)
GREAT COUNTRY Soft Kings Full Flavor
GREAT COUNTRY Soft Kings Dark Blue
GREAT COUNTRY Soft Kings Blue
GREAT COUNTRY Soft Kings Menthol
GREAT COUNTRY Soft Kings Green
GREAT COUNTRY Soft 100s Full Flavor
GREAT COUNTRY Soft 100s Dark Blue
GREAT COUNTRY Soft 100s Blue
GREAT COUNTRY Soft 100s Menthol
GREAT COUNTRY Soft 100s Green
COOL HARBOR Soft Kings Menthol
COOL HARBOR Soft Kings Green
COOL HARBOR Soft 100s Menthol
COOL HARBOR Soft 100s Green

SCHEDULE D

1. **SURGEON GENERAL'S WARNING: Smoking Causes Lung Cancer, Heart Disease, Emphysema, And May Complicate Pregnancy.**
2. **SURGEON GENERAL'S WARNING: Quitting Smoking Now Greatly Reduces Serious Risks to Your Health.**
3. **SURGEON GENERAL'S WARNING: Smoking By Pregnant Women May Result in Fetal Injury, Premature Birth, And Low Birth Weight.**
4. **SURGEON GENERAL'S WARNING: Cigarette Smoke Contains Carbon Monoxide.**

Selected packaging samples from those
submitted with the plan.

**SURGEON GENERAL'S WARNING: Smoking By
Pregnant Women May Result in Fetal Injury,
Premature Birth, And Low Birth Weight.**



**20 CLASS A CIGARETTES
SOVEREIGN TOBACCO CO.
AMERICAN MADE**

FSC
8
14808 42002 111 7
TP - NY - 179

43002-1
W/M

NIAGARA'S

BOX KINGS

20 CLASS A CIGARETTES
SOVEREIGN TOBACCO CO.
AMERICAN MADE



NIAGARA'S

BOX KINGS

NIAGARA'S

NIAGARA'S

Underage
Sale
Prohibited

20 Class A
Cigarettes

NIAGARA'S

MENTHOL
FULL FLAVOR

NIAGARA'S

MENTHOL
FULL FLAVOR

SURGEON GENERAL'S WARNING:
Quitting Smoking Now Greatly
Reduces Serious Risks to Your Health.



MENTHOL
FULL FLAVOR



Division of
Advertising Practices

United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

September 20, 2013

Ms. Jaime M. Previte
D Cube LLC d/b/a Sovereign Tobacco Co.
55 Territory Road
Oneida, NY 13421

Dear Ms. Previte:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331- 1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by D Cube LLC d/b/a Sovereign Tobacco Co. ("Sovereign") on September 16, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Bishop, Niagara's, Great Country, and Cool Harbor brands of cigarettes.

Sovereign's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letters dated May 24 and June 17, 2010 (Bishop), February 9 and 28, 2011 (Great Country), February 9, 2011 (Cool Harbor), September 27 and November 20, 2012 (revised packaging for Bishop and Great Country), and August 19, 2013 (Niagara's) appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.

Accordingly, Sovereign's plan for simultaneous display of the four health warnings on packaging is hereby approved for the following varieties¹:

¹ As described in its September 16, 2013 letter, Sovereign intends to run out its existing inventory of packaging for the Bishop and Great Country brands and replace it with revised packaging that includes written color descriptors. The descriptors on the revised packaging correspond to the previously approved variety names, except as follows: the Bishop varieties previously named "Blue" are now named "Ivory"; the Great Country varieties previously named "Blue" are now named "Silver"; the "Dark Blue" varieties of both brands are now named "Blue"; and the "Menthol Green" varieties of both brands are now named "Menthol Gold."

We note that color names are not written on the packaging for the Niagara's and Cool Harbor brands (or on the existing inventory for Bishop and Great Country), and the word "menthol" is not printed on the packaging for many of the menthol varieties.

- Ten box varieties of the Bishop brand: Full Flavor Red (Kings and 100's), Blue (Kings and 100's), Menthol (Kings and 100's), Menthol Gold (King's and 100's), and Ivory (Kings and 100's);
- Ten box varieties of the Great Country brand: Full Flavor Red (Kings and 100's), Blue (Kings and 100's), Menthol (Kings and 100's), Menthol Gold (Kings and 100's), and Silver (Kings and 100's);
- Fifteen varieties of the Niagara's brand: Full Flavor Kings Box, Full Flavor 100's Box, Full Flavor 100's Soft, Menthol Full Flavor Kings Box, Menthol Full Flavor 100's Box, Menthol Full Flavor 100's Soft, Dark Blue Kings Box (in purple packaging), Dark Blue 100's Box (in purple packaging), Dark Blue 100's Soft (in purple packaging), Blue Kings Box (in light blue packaging), Blue 100's Box (in light blue packaging), Blue 100's Soft (in light blue packaging), Menthol Green Kings Box (in light green packaging), Menthol Green 100's Soft (in light green packaging), Menthol Green 100's Box (in light green packaging); and
- Four box varieties of the Cool Harbor brand: Menthol Full Flavor Box Kings (Dark Green), Menthol Full Flavor Box 100's (Dark Green), Menthol Box Kings (Green), Menthol Box 100's (Green).

Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanour.

Please note that this letter only approves Sovereign's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on Sovereign's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging or in advertising for Sovereign's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of Sovereign's packaging and advertising under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Ms. Jaime M. Previte
September 20, 2013
Page 3

This approval is effective on the date of this letter and runs through September 19, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

If you have any questions regarding this approval, please contact Bonnie McGregor at (202) 326-2356.

Very truly yours,

A handwritten signature in black ink that reads "Mary K. Engle". The signature is written in a cursive style with a large, looped initial "M".

Mary K. Engle
Associate Director



Farmers Tobacco Co. of Cynthiana, Inc.
636 US Hwy 27 N, PO Box 98
Cynthiana, KY 41031

August 20, 2013

Ms. Mary K. Engle
Associate Director
Division of Advertising Practices
Federal Trade Commission
600 Pennsylvania Ave, NW
Washington, DC 20580

RE: Cigarette Health Warning Plan

Dear Madam:

Farmers Tobacco Co. of Cynthiana, Inc. is a cigarette manufacturer (TP-KY-45) located in Cynthiana, Kentucky. We are submitting this plan to you explaining how we will comply with the health warning display requirements.

Farmers Tobacco Co. of Cynthiana, Inc. owns and manufactures only the brands "Kentucky's Best", "VB Made in the USA", and "Baron American Blend". This is a consolidated plan for all three brands. Please see the attachment to this letter for the brands listings. We do not import any cigarettes.

I. Packaging

According to Section 1333(c)(2), we would like permission to display the four warnings an equal number of times during the year (rather than rotating the warnings quarterly) since our company's annual sales for all brands (Kentucky's Best, VB Made in the USA, and Baron American Blend) are less than one-fourth of one percent of all the cigarettes sold in the United States. We will equalize the four warnings on the packs and cartons of each brand style that we manufacture for the one-year period beginning on the date of approval of this plan. Equalization is achieved by the packaging vendor who will print all four warnings in equal numbers on each printed sheet of packaging for all cartons and packs so that when sheets are cut, the warnings will be equalized on cartons and packs for each brand style. The warnings will appear exactly as shown on the pack and carton samples submitted with our letters dated June 21, 2010, August 3, 2010, and September 29, 2010 and for the VB Made in the USA Non-Filter Soft Pack and Baron American Blend Non-Filter Soft Pack exactly as on the samples sent with our letter dated March 30, 2006.

The sales volumes in cigarettes for each brand for fiscal year 2012 were as follows:

Kentucky's Best
VB Made in the USA
Baron American Blend



Anticipated sales volumes in cigarettes for each brand for fiscal year 2013 are as follows:

Kentucky's Best
VB Made in the USA
Baron American Blend



II. Advertisements (other than outdoor billboard advertisements)

Farmers Tobacco Co. of Cynthiana Inc. continues to be in compliance with the advertising plans approved by the FTC on November 18, 2003 and April 18, 2005 for Kentucky's Best, March 25, 2005 for VB Made in the USA and April 27, 2005 for Baron American Blend.

Farmers Tobacco Co. of Cynthiana, Inc. will maintain sufficient records to demonstrate compliance with this plan.

If any further information is required, please call us at 1-866-832-7637 between the hours of 8:00 AM and 5:00 PM EST. Thank you for your time.

Sincerely,



Desha Henson
President
Farmers Tobacco Co. of Cynthiana, Inc.

Farmers Tobacco Co. of Cynthiana, Inc.
List of Brand Family Styles

Kentucky's Best

Red King Soft Pack	Red 100 Soft Pack
Gold King Soft Pack	Gold 100 Soft Pack
Red King Hard Pack	Silver 100 Soft Pack
Gold King Hard Pack	Red 100 Hard Pack
Silver King Hard Pack	Gold 100 Hard Pack
Menthol King Hard Pack	Silver 100 Hard Pack
Green King Hard Pack	Menthol 100 Hard Pack
Non-Filter King Soft Pack	Green 100 Hard Pack

VB Made in the USA

Red King Hard Pack	Red 100 Hard Pack
Gold King Hard Pack	Gold 100 Hard Pack
Menthol King Hard Pack	Blue 100 Hard Pack
Non-Filter King Soft Pack	Menthol 100 Hard Pack
	Green 100 Hard Pack

Baron American Blend

Red King Hard Pack	Red 100 Hard Pack
Blue King Hard Pack	Blue 100 Hard Pack
Menthol King Hard Pack	Silver 100 Hard Pack
Non-Filter King Soft Pack	Menthol 100 Hard Pack
	Green 100 Hard Pack



Division of
Advertising Practices

United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

September 20, 2013

Mr. Desha Henson
President
Farmers Tobacco Co. of Cynthiana, Inc.
636 US Highway 27 North
P.O. Box 98
Cynthiana, KY 41031

Dear Mr. Henson:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a proposed plan filed by Farmers Tobacco Co. of Cynthiana, Inc. ("Farmers Tobacco") on August 20, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the "Kentucky's Best," "VB Made in the USA," and "Baron American Blend" brands of cigarettes.

Farmers Tobacco's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the health warnings on the sample packs and cartons submitted with your letters dated March 30, 2006, and June 21, August 3, and September 29, 2010 continue to appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹

Accordingly, Farmers Tobacco's plan for simultaneous display of the four health warnings on packaging is hereby approved for the following varieties:

- Sixteen varieties of the Kentucky's Best brand: Red Kings (soft pack and hard pack), Gold Kings (soft pack and hard pack), Silver Kings hard pack, Menthol Kings hard pack, Green Kings hard pack, Non-Filter Kings soft pack, Red 100's (soft pack and hard pack),

¹ Farmer's Tobacco stated in its August 20, 2013 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on these dates. Although some of the warnings on the sample packs and cartons submitted on June 21, 2010 were not sufficiently clear and conspicuous, corrected samples were submitted on August 3 and September 29, 2010.

Gold 100's (soft pack and hard pack), Silver 100's (soft pack and hard pack), Menthol 100's hard pack, and Green 100's hard pack;

- Nine varieties of the VB Made in the USA brand: Red hard pack (Kings and 100's), Gold hard pack (Kings and 100's), Menthol hard pack (Kings and 100's), Non-Filter Kings soft pack, Blue 100's hard pack, and Green 100's hard pack; and
- Nine varieties of the Baron American Blend brand: Red hard pack (Kings and 100's), Blue hard pack (Kings and 100's), Menthol hard pack (Kings and 100's), Non-Filter Kings soft pack, Silver 100's hard pack, and Green 100's hard pack.

This approval pertains only to packaging that meets the requirements of the Cigarette Act. Furthermore, the four health warnings must appear exactly as shown on the packs and cartons the Commission has most recently approved.

Approval of this plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

Please note that this letter only approves Farmers Tobacco's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on Farmers Tobacco's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging or in advertising for Farmers Tobacco's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of Farmers Tobacco's packaging and advertising under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

This approval is effective on the date of this letter and runs through September 19, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Mr. Desha Henson
September 20, 2013
Page 3

If you have any questions regarding this approval, please contact Arien Parham at (202) 326-2696.

Very truly yours,

A handwritten signature in black ink that reads "Mary K. Engle". The signature is written in a cursive style with a large, looped "M" and "E".

Mary K. Engle
Associate Director



CAROLINA TOBACCO MANUFACTURERS LLC

6650 RIVERS AVE. SUITE 1420
N. CHARLESTON, SC 29406

PH. 843.576.1420 FAX 843.576.5401
EMAIL CTM08@OPTONLINE.NET

August 20, 2013

Ms. Mary K. Engle
Associate Director
Bureau of Consumer Protection
Division of Advertising Practices
Federal Trade Commission
601 New Jersey Avenue NW
Washington, DC 20580

Attn: Mrs. Bonnie McGregor,

RE: Shinnecock Cigarette Labeling Rotation Pursuant to 15 U.S.C. Section
133(c)(2).

Dear Ms. Engle,

This is an application pursuant to 15 U.S.C. Section 1333(e)(2) for approval of the plan of Carolina Tobacco Manufacturers LLC, owner of The Shinnecock Brand Cigarette (Trademark Serial Number 77-745-471) is now registered under registration number 3,883,715, for the display of the Health Warnings on its packaging for Shinnecock who's address is Carolina Tobacco Manufacturers LLC, for Mail correspondence only PO Box 914, Amagansett, New York 11930.

Reginald C. Barrett, Jr. Majority Member/Operations Manager. And the Owner of the Trademark, and Copyright of the 2-Dimensional Artwork VA 1-634-697, confirms and warrants that he will cause Shinnecock to conduct its operations so that the four (4) Warnings specified in 15 U.S.C. Section 1333(a)(1) are properly rotated for Shinnecock Cigarettes. Carolina Tobacco Manufacturers LLC will ensure that Shinnecock Cigarettes will rotate the four (4) Warnings so that they will appear an equal number of times on the Packs and Cartons of each Brand Style of Shinnecock Cigarettes that it has manufactured during the twelve month period following approval of this plan. The printing Plates used by the manufacturer will print all four(4) Health Warnings simultaneously. Carolina Tobacco Manufacturers LLC, will maintain records for Shinnecock Cigarettes to demonstrate compliance with this plan.

Seneca Manufacturing Company, 175 Rochester Street, Salamanca, New York 14779 will manufacturer Shinnecock Cigarettes under Tobacco Manufacturing License number TP-NY-15007. Carolina Tobacco Manufacturers LLC, owner of the Shinnecock Brand contracts with Seneca Manufacturing Company to manufacturer Shinnecock Cigarettes.

As we are aware, The Surgeon Warnings on Cigarettes packaging and advertising in The United States are governed by The Federal Cigarettes Labeling and Advertising Act, as amended, 36 U.S.C. Section 1333-41. The Commission may grant the alternative to quarterly rotation of the warnings on packaging that Shinnecock Cigarettes request if:

- (1) the number of Cigarettes of each Brand Style sold in the fiscal year of the Manufacturer or Importer preceding the submission of the application is less than one-fourth of 1 percent of all Cigarettes sold in the United States in such year, and
- (2) more than one half of the Cigarettes Manufactured or Imported by such Manufacturer for sale in The United States are packaged into Brand Styles which meet the requirements of clause (1).

Carolina Tobacco Manufacturers LLC has not manufacture in the last fiscal year, because of a change in Manufacturer. The sales for 2010/2011 were [REDACTED] sticks of Shinnecock Cigarettes.

Based on its low sales volume, Carolina Tobacco Manufacturers LLC and its Shinnecock Cigarettes qualify for alternative to quarterly rotation of the four (4) Health Warnings on packaging.

During 2013, Carolina Tobacco Manufacturers LLC, plans to have manufactured eleven (11) brand styles by Seneca Manufacturing, Co. of Shinnecock cigarettes:

- (1) Filter Red King-84mm-Hard Pack Cigarettes
- (2) Filter Red 100's-100mm-Hard Pack Cigarettes
- (3) Filter Yellow King-84mm-Hard Pack Cigarettes
- (4) Filter Yellow-100's-100mm-Hard Pack Cigarettes
- (5) Filter Green King-84mm-Hard Pack Cigarettes
- (6) Filter Green-100's-100mm-Hard Pack Cigarettes
- (7) Filter Shaded King Green-84mm-Hard Pack Cigarettes
- (8) Filter Shaded-100's-100mm-Hard Pack Cigarettes
- (9) Filter Blue King-84mm- Hard Pack Cigarettes
- (10) Filter Shaded Blue-100's-100mm-Hard Pack Cigarettes
- (11) Non-Filter Tan King-84mm-Hard Pack Cigarettes

The actual Packs and Cartons for each Brand Style of The Shinnecock Cigarettes with each of the four(4) Warnings are submitted with this letter. The Warnings will appear exactly as shown on these samples.

Carolina Tobacco manufacturers LLC, for Shinnecock Brand Cigarettes dose not nor dose it intend to advertise at all. Before engaging in advertising, we will submit a plan to The Federal Trade Commission for the appropriate approval.

Please let me know if any additional information is needed. Please forward all reply's to. Reginald C. Barrett Carolina Tobacco Manufacturers LLC, PO Box 914, Amagansett, New York 11930.

Very truly yours,


Reginald C. Barrett Jr

Majority Member/Operations Manager

cc: Dave Sanden, Seneca Mfg. Co.

Selected packaging samples from those
submitted with the plan.

See back of pack for
FSC information



KING BOX

MADE WITH THE FINEST BLENDED TOBACCO
MADE IN U.S.A.

SURGEON GENERAL'S WARNING:
Smoking Causes Lung Cancer, Heart Disease,
Emphysema, And May Complicate Pregnancy.

SHINNECOCK
BRAND

KING BOX



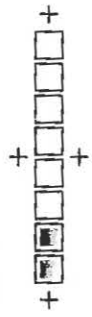
MADE WITH THE FINEST BLENDED TOBACCO
MADE IN U.S.A.

KING BOX



SHINNECOCK
BRAND

WN - A



SHINNECOCK
BRAND

SHINNECOCK
BRAND

20
CIGARETTES

UNDERAGE
SALE
PROHIBITED

INNECOCK
— BRAND —
 100's BOX

SURGEON GENERAL'S WARNING:
 Quitting Smoking Now Greatly
 Reduces Serious Risks to Your Health.



SHINNECOCK
— BRAND —
 100's BOX

MADE WITH THE FINEST BLENDED TOBACCO

MADE IN U.S.A.

*Not Affiliated With The
 Shinnecock Nation Of Indians*

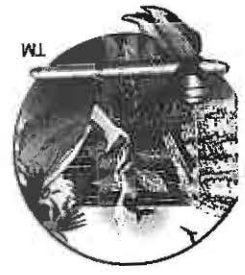
200 FILTERED CIGARETTES

Made by SMC
 175 Rochester Street
 Salamanca, New York, 14779
 Trademark: 77/745471

MADE WITH THE FINEST BLENDED TOBACCO

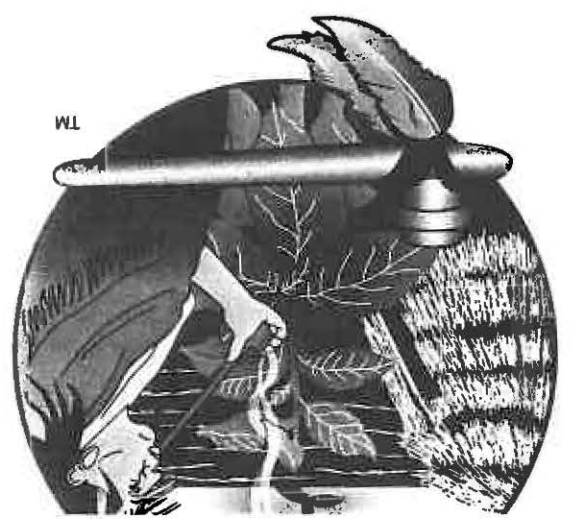
100's BOX

SHINNECOCK
— BRAND —



100's BOX

SHINNECOCK
— BRAND —





United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

Division of
Advertising Practices

September 30, 2013

Mr. Reginald C. Barrett Jr.
Carolina Tobacco Manufacturers, LLC
6650 Rivers Ave. Suite 1420
N. Charleston, SC 29406

Dear Mr. Barrett:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § § 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Carolina Tobacco Manufacturers, LLC on September 25, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for the Shinnecock brand of cigarettes.

Carolina Tobacco Manufacturers' sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letter dated August 20, 2013 appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.

Accordingly, Carolina Tobacco Manufacturers' plan for simultaneous display of the four health warnings on packaging for the Shinnecock brand is hereby approved for the following eleven hard pack varieties¹: Filter Red Kings, Filter Red 100's, Filter Yellow Kings (in yellow-green packaging), Filter Yellow 100's (in yellow-green packaging), Filter Green Kings, Filter Green 100's, Filter Green Kings (in light green packaging), Filter Green 100's (in light green packaging), Filter Blue Kings, Filter Blue 100's, and Non-Filter Brown Kings.

¹ As set forth in its Sept. 25, 2013 letter, Carolina Tobacco Manufacturers is using colors to identify its cigarette varieties (*e.g.*, "Filter Red Kings"). We note that the color names are not printed on the packaging (*e.g.*, the word "Red" does not appear on the packaging of the "Filter Red Kings" variety); however, except as noted below, the color used for a variety's packaging does conform to the color used in its name.

Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

If Carolina Tobacco Manufacturers decides to advertise in the future, it must submit a plan detailing how it will comply with the requirements of the Cigarette Act with respect to display of the health warning statements in advertisements.

Please note that this letter only approves Carolina Tobacco Manufacturers' cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on Carolina Tobacco Manufacturers' packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging for Carolina Tobacco Manufacturers' cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of Carolina Tobacco Manufacturers' packaging under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

This approval is effective on the date of this letter and runs through September 29, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

If you have any questions regarding this approval, please contact Arien Parham at (202) 326-2696.

Very truly yours,



Mary K. Engle
Associate Director

² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

SENECA MANUFACTURING COMPANY

MAKERS OF HERON CIGARETTES 

PO Box 496
155 and 175 Rochester Street
Salamanca, NY 14779

Phone: 716-945-4400
Fax: 716-945-4401

September 26, 2013

FEDERAL TRADE COMMISSION
MS MARY ENGLE ASSOCIATE DIRECTOR
600 PENNSYLVANIA AVENUE
WASHINGTON DC 20580

Re: Sands Cigarettes

Dear Ms. Engle:

Please consider this letter our annual compliance letter. Our plan for the simultaneous display of the Surgeon General's warnings on packaging and the quarterly rotation of the Surgeon General's warnings on advertising for Sands cigarettes was originally submitted to the Federal Trade Commission on November 3, 2011, and was approved on November 8, 2011.

The Sands cigarette brand will now be manufactured in the following varieties:

Red 100's Soft Pack
Gold 100's Soft Pack
Silver 100's Soft Pack
Menthol 100's Soft Pack
Menthol Blue 100's Soft Pack

Red King Size Soft Pack
Gold King Size Soft Pack
Silver King Size Soft Pack
Menthol King Size Soft Pack
Menthol Blue King Size Soft Pack

Red 100's Box
Gold 100's Box
Silver 100's Box
Menthol 100's Box
Menthol Blue 100's Box

Red King Size Box
Gold King Size Box
Silver King Size Box
Menthol King Size Box
Menthol Blue King Size Box

These cigarettes are packaged in 200 count cartons ("Outer Carton"). Each Outer Carton contains ten (10) packs of twenty (20) cigarettes each ("pack"). The warnings will appear exactly as shown in samples provided to your office with our letter dated March 21, 2011, except for the packaging that was revised. Those warnings will appear exactly as shown on the samples submitted on September 29, 2011.

FEDERAL TRADE COMMISSION
MS MARY ENGLE ASSOCIATE DIRECTOR
RE: SANDS CIGARETTES
SEPTEMBER 26, 2013
PAGE 2

Seneca Manufacturing Company low sales volume of cigarettes fits the criteria for the alternative to quarterly rotation of warnings on packaging, provided for in Section 1333 (c)(2) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. 1331. Our total sales for each brand style of both the Heron and Sands brands for the 2012 fiscal year (calendar year ending December 31, 2012) are set out in Exhibit A along with our anticipated 2013 sales for the Sands brand. Seneca Manufacturing Company manufactures one other brand called Heron and there is a separate plan for that brand approved on July 23, 2013. We do not manufacture any other brands.

If this plan for the alternative to quarterly rotation of the warnings on the packaging is approved, the four (4) cigarette health warnings will appear on the packs and cartons of each Sands cigarette brand style an equal number of times for the one year period beginning on the date of approval of this plan. To ensure the cigarette health warnings appear on the Sands cigarette brand styles as equal number of times throughout the plan year, raw material packaging inventory will be stored and loaded into packaging machines alternating the health warnings. Seneca Manufacturing Company will maintain records demonstrating compliance with this approved plan. We will continue to advertise according to our plan approved by FTC on November 8, 2011.

If you should have any questions or require anything further, please feel free to contact this office.

Sincerely,

SENECA MANUFACTURING COMPANY



Gary C. Sanden

GCS/klc
Attachment

Exhibit A: Seneca Manufacturing Company 2012 Sales and 2013 Anticipated Sales

Sands Brand	2012 Sales	2013 Anticipated
Red King Size Box		
Gold King Size Box		
Silver King Size Box		
Menthol King Size Box		
Menthol Blue King Size Box		
Red King Size Soft Pack		
Gold King Size Soft Pack		
Silver King Size Soft Pack		
Menthol King Size Soft Pack		
Menthol Blue King Size Soft Pack		
Red 100's Box		
Gold 100's Box		
Silver 100's Box		
Menthol 100's Box		
Menthol Blue 100's Box		
Red 100's Soft Pack		
Gold 100's Soft Pack		
Silver 100's Soft Pack		
Menthol 100's Soft Pack		
Menthol Blue 100's Soft Pack		

Seneca Manufacturing Company Items Sold to Customers

Heron Brand

2012 Sales

Crimson King Box	
Red King Size Box	
Gold King Size Box	
Silver King Size Box	
Menthol King Size Box	
Menthol Gold King Size Box	
Non Filter King Box	
No. 33 Black Red King Box	
No. 33 Black Gold King Box	
No. 33 Black Menthol King Box	
Red King Size Soft Pack	
Gold King Size Soft Pack	
Silver King Size Soft Pack	
Menthol King Size Soft Pack	
Menthol Gold King Size Soft Pack	
Crimson 100's Box	
Red 100's Box	
Gold 100's Box	
Silver 100's Box	
Menthol 100's Box	
Menthol Gold 100's Box	
No. 33 Black Red 100's Box	
No. 33 Black Gold 100's Box	
No. 33 Black Menthol 100's Box	
Red 100's Soft Pack	
Gold 100's Soft Pack	
Silver 100's Soft Pack	
Menthol 100's Soft Pack	
Menthol Gold 100's Soft Pack	
Crimson King Soft Pack	
No. 33 Black Red King SP	
No. 33 Black Gold King SP	
No. 33 Black Menthol King SP	
No. 33 Black Red 100 SP	
No. 33 Black Gold 100 SP	
No. 33 Black Menthol 100 SP	
Natural 100's Box	
Natural Smooth 100's Box	
Natural Menthol 100's Box	
Natural King Box	
Natural Smooth King Box	
Natural Menthol King Box	
Crimson 100's SP	
Non Filter King SP	



Division of
Advertising Practices

United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

September 30, 2013

Mr. Gary C. Sanden
Seneca Manufacturing Company
P.O. Box 496
155 and 175 Rochester Street
Salamanca, NY 14779

Dear Mr. Sanden:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Seneca Manufacturing Company ("Seneca") on September 26, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Sands brand of cigarettes.

Seneca's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons for the Sands brand submitted with your letters dated March 21, 2011 and September 29, 2011 continue to appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹ Accordingly, Seneca's plan for simultaneous display of the four health warnings on packaging is hereby approved for the following twenty varieties of the Sands brand (each offered in both box and soft pack varieties): Red (Kings and 100's), Gold (Kings and 100's), Silver (Kings and 100's), Menthol (Kings and 100's), and Menthol Blue (Kings and 100's).

This approval pertains only to packaging that meets the requirements of the Cigarette Act. Furthermore, the four health warnings must appear exactly as shown on the packs and cartons that the Commission has previously approved.

¹ Seneca stated in its September 26, 2013 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on these dates. Although the warnings on the packs for the king size soft pack varieties submitted on March 21, 2011 did not meet the size requirements of the Cigarette Act, corrected samples were submitted on September 29, 2011.

Mr. Gary C. Sanden
September 30, 2013
Page 2

Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

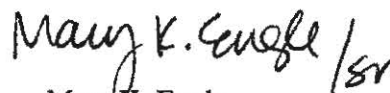
Please note that this letter only approves Seneca's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on Seneca's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging or in advertising for Seneca's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of Seneca's packaging and advertising under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

This approval is effective on the date of this letter and runs through September 29, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

If you have any questions regarding this approval, please contact Caitlyn Brady at (202) 326-2848.

Very truly yours,



Mary K. Engle
Associate Director

² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.



518. 358. 9309

Mohawk Territory

26 Eagle Drive | PO Box 1221 | Akwesasne, New York 13655

518. 358. 9841 | fax

September 25, 2013

Ms. Mary Engle, Associate Director
Division of Advertising Practices
Federal Trade Commission
601 New Jersey Avenue, NW
Washington, D.C. 20580

RE: Surgeon General's Health Warning Equalization Plan for Signal and Da Rez Brand Cigarettes

Dear Ms. Engle:

This is an application for approval of the plan of Ohserase Manufacturing, LLC for the display of the health warnings on its Signal cigarette brand and its Da Rez cigarette brand. Ohserase Manufacturing, LLC is a limited liability corporation with offices located at 26 Eagle Drive, Akwesasne, New York 13655, mailing address P.O. Box 1221, Akwesasne, New York 13655 and the phone number is (518)358-4229.

Ohserase wishes to file a Surgeon General's Health Warning Equalization Plan as required by the Federal Cigarette Labeling and Advertising Act of 1964 for two brands of cigarettes they wish to manufacture in the United States under the brand names "Signal" and "Da Rez."

The brand styles of Signal and Da Rez brand cigarettes Ohserase intends to manufacture are listed on Exhibit "A" and "B." Enclosed with the submissions of Eli Tarbell on December 3, 2008 and of Justin Tarbell on June 18, 2010, July 16, 2010 and January 27, 2012 were the actual production packs and cartons for the brand styles being submitted showing exactly where and how the four (4) Surgeon General's health warnings will appear on individual packs and cartons Ohserase will be manufacturing for our Da Rez brand and our Signal brand. The warnings will appear exactly as shown on these samples.

Ohserase manufactured approximately [REDACTED] cigarettes in fiscal year 2012 (all were Signal and Da Rez brands). To date, in fiscal year 2013, Ohserase has manufactured [REDACTED] cigarettes (all were Signal and Da Rez brands). Ohserase anticipates manufacturing approximately [REDACTED] cigarettes of all its brand styles (Signal and Da Rez) in fiscal year 2013.

No one brand style of cigarettes sold by Ohserase has for the past fiscal year constituted more than ¼ of 1% of all the cigarettes sold in the United States in such year, and no one brand style will constitute more than ¼ of 1% of all the cigarettes sold in the United States in the next fiscal



518. 358. 9309

Michael J. Turtito

26 Eagle Drive | PO Box 1221 | Akwesasne, New York 13655

518. 358. 9841 | fax

year. In addition, more than one-half of the cigarettes manufactured for sale in the United States will be packaged into brand styles which meet the requirements of 15 U.S.C. §1333(c)(2)(A)(i).

As a small manufacturer as defined by the Act, Ohserase wishes to submit a plan to equalize the four health warning statements required by 15 U.S.C. §1333(c) for its Signal and Da Rez brands. Each of the four warning statements will appear on the packs and cartons of each brand style of Signal and Da Rez brand cigarettes manufactured by Ohserase an equal number of times in the one year period beginning on the date this plan is approved. Ohserase will maintain records demonstrating compliance with this plan.

The individual packs of Signal and Da Rez cigarettes to be manufactured by Ohserase will have the proper health warnings printed by the manufacturer directly on the packs under the cellophane. The cartons will also have the proper health warnings printed directly on the cartons by the manufacturer. Ohserase will keep a running total of the number of cartons and packs it manufactures with each warning label for each brand style.

Ohserase understands that the FTC is charged with ensuring that Ohserase's Surgeon General's Health Warning Label Plan is complied with and, therefore, it agrees to maintain records to demonstrate that they are in compliance with, and are properly implementing their plan.

Ohserase will print all four health warnings in equal numbers on each printed sheet of packaging for all of its cartons and packs so that when the sheets are die cut each shipment should be approximately equalized for each brand style as manufactured. If, toward the end of the one year period, it appears that the warnings are not equalized on the packs and cartons for each brand style, Ohserase will place special orders for packaging with the specific health warnings needed to ensure that the display of all four warnings is equalized on the packs and cartons for each brand style by the plan's anniversary date.

Ohserase has an advertising plan in place and approved by the Federal Trade Commission. The plan was approved in January of 2013 and has not changed.

We believe this plan complies in all respect with the Federal Cigarette Labeling and Advertising Act, as amended, including any modifications made by the Public Health Cigarette Smoking Act of 1969, the Comprehensive Smoking Education Act of 1984, the Nurses' Education Amendments of 1985 and the Imported Cigarette Compliance Act of 2000. For this reason, we hereby request that you approve this plan as soon as possible.



518. 358. 9309

Albany, New York

26 Eagle Drive | PO Box 1221 | Akwesasne, New York 13655

518. 358. 9841 | fax

If you have any questions I can be reached by phone at (518) 358-4229. Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale White', is written over a horizontal line.

Dale White

General Counsel

Ohserase Manufacturing, LLC



Exhibit A

Ohserase Manufacturing, LLC
Signal Brand Styles

Full Flavor King Box

Full Flavor 100 Box

Full Flavor King Soft

Full Flavor 100 Soft

Smooth King Box

Smooth 100 Box

Smooth King Soft

Smooth 100 Soft

Ultra Smooth King Box

Ultra Smooth 100 Box

Ultra Smooth King Soft

Ultra Smooth 100 Soft

Menthol King Box

Menthol 100 Box

Menthol King Soft

Menthol 100 Soft

Menthol Smooth King Box

Menthol Smooth 100 Box

Menthol Smooth King Soft

Menthol Smooth 100 Soft

Bold King Box

Bold 100 Box

Max King Box

Max 100 Box

Exhibit B

Ohserase Manufacturing, LLC

Da Rez Brand Styles

Full Flavor King Box

Full Flavor King Soft



Division of
Advertising Practices

United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

September 30, 2013

Mr. Dale White
General Counsel
Ohserase Manufacturing, LLC
26 Eagle Drive
P.O. Box 1221
Akwesasne, NY 13655

Dear Mr. White:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341, ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Ohserase Manufacturing, LLC ("Ohserase") on September 25, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Da Rez and Signal brands of cigarettes.

Ohserase's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with Ohserase's letters on the following dates continue to appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness:¹

<u>Brand</u>	<u>Date(s)</u>
Da Rez	December 3, 2008
Signal	December 3, 2008 June 18, 2010 July 16, 2010 January 27, 2012

¹ Ohserase stated in its September 25, 2013 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on these dates. Although some of the warnings on the sample packs for the Signal brand submitted on June 18, 2010 contained capitalization errors, corrected samples were submitted on July 16, 2010.

Mr. Dale White
September 30, 2013
Page 2

Accordingly, Ohserase's plan for simultaneous display of the four health warnings on packaging for the following varieties is hereby approved:

- Two varieties of the Da Rez brand: Full Flavor Kings Soft Pack and Full Flavor Kings Box; and
- Twenty-four varieties of the Signal brand: Full Flavor Kings (Soft Pack and Box), Smooth Kings (Soft Pack and Box), Ultra Smooth Kings (Soft Pack and Box), Menthol Kings (Soft Pack and Box), Menthol Smooth Kings (Soft Pack and Box), Full Flavor 100's (Soft Pack and Box), Smooth 100's (Soft Pack and Box), Ultra Smooth 100's (Soft Pack and Box), Menthol 100's (Soft Pack and Box), Menthol Smooth 100's (Soft Pack and Box), Bold Kings Box, Bold 100's Box, Max Kings Box, and Max 100's Box.

This approval pertains only to packaging that meets the requirements of the Cigarette Act. Furthermore, the four health warnings must appear exactly as shown on the packs and cartons that the Commission has previously approved.

Approval of Ohserase's plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

Please note that this letter only approves Ohserase's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on Ohserase's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging or in advertising for Ohserase's cigarettes, including, but not limited to, "all natural." Nor does this letter purport to interpret or express any opinion about the adequacy of Ohserase's packaging and advertising under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

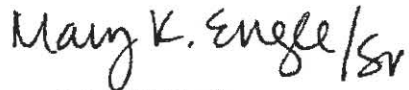
² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Mr. Dale White
September 30, 2013
Page 3

This approval is effective on the date of this letter and runs through September 29, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

If you have any questions regarding this approval, please contact Caitlyn Brady at (202) 326-2848.

Very truly yours,

A handwritten signature in black ink that reads "Mary K. Engle/Sr". The signature is written in a cursive style with a large, stylized "M" and "E".

Mary K. Engle
Associate Director

Albany
Atlanta
Brussels
Denver
Los Angeles
New York

McKenna Long & Aldridge^{LLP}

1900 K Street, NW
Washington, DC 20006
Tel: 202.496.7500
mckennalong.com

Orange County
Rancho Santa Fe
San Diego
San Francisco
Washington, DC

C. RANDALL NUCKOLLS
(202) 496-7176

EMAIL ADDRESS
rnuckolls@mckennalong.com

August 22, 2013

Ms. Mary K. Engle, Associate Director
Division of Advertising Practices
Federal Trade Commission
601 New Jersey Avenue, N.W., 3rd Floor
Washington, D.C. 20001

Re: Santa Fe Natural Tobacco Company Packaging Plan for 2013

Dear Ms. Engle:

I serve as the Washington Counsel for Santa Fe Natural Tobacco Company, Inc. ("SFNTC"), located at 1 Plaza La Prensa, Santa Fe, NM 85707. The President of SFNTC is Michael A. Little. His telephone number is (919-692-4257). SFNTC is the manufacturer of Natural American Spirit ("NAS") cigarettes. Pursuant to 15 U.S.C. § 1333(c)2 of the Federal Cigarette Labeling and Advertising Act (the "Cigarette Act"), please accept this letter as SFNTC's request for approval of its packaging plan beyond September 23, 2013 including Federal Trade Commission ("FTC") approval of simultaneous display (i.e. the alternative to quarterly rotation) of the four Surgeon General health warnings for eleven varieties of the Natural American Spirit ("NAS") brand.

NAS Brand Styles Currently Manufactured by SFNTC

NAS Full Bodied Taste Cigarettes (King Size/Hard Pack/Carton) (currently in quarterly rotation)
NAS Balanced Taste Cigarettes (King Size/Hard Pack/Carton)
NAS Mellow Taste Cigarettes (King Size/Hard Pack/Carton) (currently in quarterly rotation)
NAS Smooth Mellow Taste Cigarettes (King Size/Hard Pack/Carton)
NAS Menthol Full-Bodied Taste Cigarettes (King Size/Hard Pack/ Carton)
NAS Menthol Mellow Taste Cigarettes (King Size/Hard Pack/ Carton)
NAS Non-Filtered Cigarettes (King Size/Hard Pack/Carton)
NAS Perique Blend Rich Robust Taste Cigarettes (King Size/Hard Pack/Carton)
NAS Perique Blend Rich Taste Cigarettes (King Size/Hard Pack/Carton)
NAS Made with Organic Tobacco Full-Bodied Taste Cigarettes (King Size/Hard Pack/Carton)
NAS Made with Organic Tobacco Mellow Taste Cigarettes (King Size/Hard Pack/Carton)
NAS 100% U.S. Grown Tobacco Full-Bodied Taste Cigarettes (King Size/Hard Pack/Carton)
NAS 100% U.S. Grown Tobacco Mellow Taste Cigarettes (King Size/Hard Pack/Carton)

All NAS brand styles set forth above are filtered cigarettes unless indicated otherwise. I have enclosed an updated set of packaging for each of the NAS brand styles listed above. The health warnings will appear exactly as shown on the enclosed packaging of each NAS brand style.

Ms. Mary K. Engle
August 22, 2013
Page 2

SFNTC operates using the calendar year as its fiscal year. Attached is a chart setting forth sales volume for each SFNTC brand style for calendar year 2012 and for the first six months of calendar year 2013.

As required by the Cigarette Act, SFNTC is currently rotating quarterly the four health warnings on two brand styles, NAS Mellow Taste Cigarettes and NAS Full Bodied-Taste Cigarettes. SFNTC is following a B, C, D, A rotation sequence, for these two brand styles, the same rotation sequence it uses for its yearly advertising rotation plan. There will be no change in the SFNTC advertising rotation plan in calendar year 2013. Pursuant to this established sequence, the health warnings will continue to rotate as follows, based on the date of packaging for these two brand styles:

- 1st Quarter, 2013 - B - Quitting Smoking Now Greatly Reduces Serious Risks to Your Health (January February, March)
- 2nd Quarter, 2013- C - Smoking By Pregnant Women May Result in Fetal Injury, Premature Birth, And Low Birth Weight. (April, May, June)
- 3rd Quarter, 2013 - D - Cigarette Smoke Contains Carbon Monoxide (July, August, September)
- 4th Quarter, 2013 - A - Smoking Causes Lung Cancer, Heart Disease, Emphysema, And May Complicate Pregnancy. (October, November, December)

The eleven NAS brand styles other than NAS Mellow Taste Cigarettes and NAS Full Bodied-Taste Cigarettes were each produced in a quantity in 2012 well below one-fourth of one percent of all cigarettes sold in the United States, and will remain below this threshold in 2013. Currently, as approved by the FTC, the four health warnings on the packs and cartons of these eleven NAS brand styles are displayed an equal number of times each year. SFNTC requests an extension of this simultaneous display of health warnings (alternative to quarterly rotation) beyond September 23, 2013 for these eleven brand styles.

SFNTC will maintain records to demonstrate compliance with its rotation plans for both advertising and packaging and its plan for simultaneous display for certain packaging. If you have any questions regarding this SFNTC request please contact me at (202) 496-7176.

Sincerely,



C. Randall Nuckolls

Attachment

NAS Full-Bodied Taste Cigarettes	(King Size/Hard Pack/Carton)
NAS Balanced Taste Cigarettes	(King Size/Hard Pack/Carton)
NAS Mellow Taste Cigarettes	(King Size/Hard Pack/Carton)
NAS Smooth Mellow Taste Cigarettes	(King Size/Hard Pack/Carton)
NAS Menthol Full-Bodied Taste Cigarettes	(King Size/Hard Pack/Carton)
NAS Menthol Mellow Taste Cigarettes	(King Size/Hard Pack/Carton)
NAS Non-Filtered Cigarettes	(King Size/Hard Pack/Carton)
NAS Perique Blend Rich Robust Taste Cigarettes	(King Size/Hard Pack/Carton)
NAS Perique Blend Rich Taste Cigarettes	(King Size/Hard Pack/Carton)
NAS Made with Organic Tobacco Full-Bodied Taste Cigarettes	(King Size/Hard Pack/Carton)
NAS Made with Organic Tobacco Mellow Taste Cigarettes	(King Size/Hard Pack/Carton)
NAS 100% U.S. Grown Tobacco Full-Bodied Taste Cigarettes	(King Size/Hard Pack/Carton)
NAS 100% U.S. Grown Tobacco Mellow Taste Cigarettes	(King Size/Hard Pack/Carton)

# of Sticks	% NAS Volume	% of SOM *	Share of Industry Shipments
-------------	--------------	------------	-----------------------------

* Marlin Share for YTD June 2013

138,982,489,355
Industry Cigarette Volume - YTD June 2013

NAS Full-Bodied Taste Cigarettes	(King Size/Hard Pack/Carton)
NAS Balanced Taste Cigarettes	(King Size/Hard Pack/Carton)
NAS Mellow Taste Cigarettes	(King Size/Hard Pack/Carton)
NAS Smooth Mellow Taste Cigarettes	(King Size/Hard Pack/Carton)
NAS Menthol Full-Bodied Taste Cigarettes	(King Size/Hard Pack/Carton)
NAS Menthol Mellow Taste Cigarettes	(King Size/Hard Pack/Carton)
NAS Non-Filtered Cigarettes	(King Size/Hard Pack/Carton)
NAS Perique Blend Rich Robust Taste Cigarettes	(King Size/Hard Pack/Carton)
NAS Perique Blend Rich Taste Cigarettes	(King Size/Hard Pack/Carton)
NAS Made with Organic Tobacco Full-Bodied Taste Cigarettes	(King Size/Hard Pack/Carton)
NAS Made with Organic Tobacco Mellow Taste Cigarettes	(King Size/Hard Pack/Carton)
NAS 100% U.S. Grown Tobacco Full-Bodied Taste Cigarettes	(King Size/Hard Pack/Carton)
NAS 100% U.S. Grown Tobacco Mellow Taste Cigarettes	(King Size/Hard Pack/Carton)

# of Sticks	% NAS Volume	% of SOM *	Share of Industry Shipments
[REDACTED]			

* Marlin Share for FY 2012

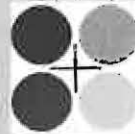
286,467,681,739
Industry Cigarette Volume - FY 2012

Selected packaging samples from those
submitted with the plan.

PLEASE DON'T LITTER

MADE WITH ORGANIC TOBACCO

© SFNTC - 1PNC629
20 CLASS A
CIGARETTES



We work with farmers dedicated to responsibly using the Earth's resources.

Our master blenders created this style with the highest quality 100% additive-free tobacco blends, made with organic tobacco grown entirely in the United States. Learn about what goes into our products at www.sfntc.com.



20008439

We have worked directly with independent farmers since 1989 to grow organic tobacco, and we pay a premium for each crop. On the cosmic scale, it may be a small thing. But then, to the many farmers you're supporting, it's actually a pretty big deal.

SFNTC, SANTA FE, NM 87504
Certified Organic by Quality Certification Services

MELLOW TASTE



NATURAL AMERICAN SPIRIT

12

FSC



No additives in our tobacco does NOT mean a safer cigarette.

Feel free to call us if you have any questions
1-800-332-5595



NATURAL AMERICAN SPIRIT

100% ADDITIVE-FREE
U.S. GROWN TOBACCO

SURGEON GENERAL'S WARNING

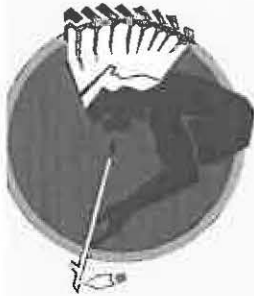
Smoking By Pregnant Women May Result in Fetal Injury, Premature Birth, And Low Birth Weight



Natural American Spirit
 P.O. Box 25140
 Santa Fe, New Mexico 87504 USA
 No. TPNC629

NATURAL
 AMERICAN
 SPIRIT

100% ADDITIVE-FREE NATURAL TOBACCO • MELLOW TASTE



100% additive-free whole leaf, premium natural tobacco. Up to 25% more tobacco than other king size cigarettes. No additives in our tobacco does **NOT** mean a safer cigarette. To learn more or find a store call 1-800-332-5795 or visit NaturalAmericanSpirit.com

NATURAL
 AMERICAN
 SPIRIT



200 CLASS A CIGARETTES

NATURAL
 AMERICAN
 SPIRIT
 100% ADDITIVE-FREE NATURAL TOBACCO • MELLOW TASTE



SURGEON GENERAL'S WARNING:
 Cigarette Smoke Contains Carbon Monoxide

PRICKI



United States of America
FEDERAL TRADE COMMISSION
Washington, D.C. 20580

Division of
Advertising Practices

September 30, 2013

C. Randall Nuckolls, Esq.
McKenna Long & Aldridge, LLP
1900 K St., N.W.
Washington, D.C. 20006-1108

Dear Mr. Nuckolls:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a proposed plan filed on behalf of Santa Fe Natural Tobacco Company, Inc. ("Santa Fe") on August 22, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Natural American Spirit ("NAS") brand of cigarettes.

The warnings on the sample packs and cartons submitted with your August 22, 2013 letter appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness. Santa Fe's plan for simultaneous display of the four health warnings on packaging is hereby approved for the following eleven king size hard pack varieties of the NAS brand¹: Balanced Taste; Smooth Mellow Taste; Menthol Full-Bodied Taste; Menthol Mellow Taste; Non-Filtered; Perique Blend Rich Robust Taste; Perique Blend Rich Taste; "Made With Organic Tobacco Full-Bodied Taste"; "Made With Organic Tobacco Mellow Taste"; "100% U.S. Grown Tobacco Full-Bodied Taste"; and "100% U.S. Grown Tobacco Mellow Taste."

Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

¹ By letters dated August 24, 2010 and October 20, 2011, respectively, the Mellow Taste king size hard pack and Full-Bodied Taste king size hard pack varieties were approved for quarterly rotation, which does not need to be re-approved annually.

² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

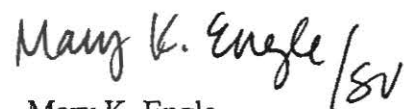
Please note that this letter only approves Santa Fe's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on Santa Fe's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging or in advertising for Santa Fe's cigarettes, including, but not limited to, "organic," "natural," and "additive-free." Nor does this letter purport to interpret or express any opinion about the adequacy of Santa Fe's packaging and advertising under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

This approval is effective on the date of this letter and runs through December 31, 2013, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

If you have any questions regarding this approval, please contact William Ducklow at (202) 326-2407.

Very truly yours,

A handwritten signature in black ink that reads "Mary K. Engle" followed by a stylized flourish that looks like "sv".

Mary K. Engle
Associate Director