

UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

Division of Advertising Practices

October 3, 2008

THE OWNER AND ADDRESS

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W. Stranger

MEMORANDUM

- TO: Public Records Office of the Secretary
- FROM: Sallie Schools Division of Advertising Practices
- SUBJECT: Rotational Health Warnings for Cigarettes File No. P854505

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

- 1. April 18, 2008 letter from Anne Micaela Kovach, Continental Tobacco USA, LLC, to Mary K. Engle.
- 2. May 2, 2008 letter from Mary K. Engle to Anne Micaela Kovach, Continental Tobacco USA, LLC.
- 3. May 2, 2008 letter from Gitano Bryant, Havana '59 Cigar Company, to Mary K. Engle.
- 4. May 7, 2008 letter from Mary K. Engle to Gitano Bryant, Havana '59 Cigar Company.
- 5. May 7, 2008 letter from Jeffrey Avo Uvezian, International Tobacco Partners, Ltd., to Mary K. Engle.
- 6. May 8, 2008 letter from Mary K. Engle to Jeffrey Avo Uvezian, International Tobacco Partners, Ltd.
- 7. May 6, 2008 letter from Karen Kamperman, Tobacco Holdings, Inc. to Mary K. Engle.
- 8. May 12, 2008 letter from Mary K. Engle to Karen Kamperman, Tobacco Holdings, Inc.
- 9. April 22, 2008 letter from Barry M. Boren on behalf of South American Tobacco Import Company to Mary K. Engle.
- 10. May 13, 2008 letter from Mary K. Engle to Barry M. Boren on behalf of South American Tobacco Import Company.

- 11. May 8, 2008 letter from Robert M. Ammerman, Farmer's Tobacco Co. of Cynthiana to Mary K. Engle.
- 12. May 19, 2008 letter from Mary K. Engle to Robert M. Ammerman, Farmer's Tobacco Co. of Cynthiana.

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- 13. May 14, 2008 letter from James D. Jennings, U.S. Grown Leaf, Inc., to Sallie Schools.
- 14. May 19, 2008 letter from Mary K. Engle to James D. Jennings, U.S. Grown Leaf, Inc.
- 15. May 14, 2008 letter from Karen E. Delaney, Smokin' Joes, to Mary K. Engle.
- 16. May 20, 2008 letter from Mary K. Engle to Karen E. Delaney, Smokin' Joes.
- 17. May 14, 2008 letter from S.B. Patel, Dhanraj Imports, Inc. to Aine Farrell.
- 18. May 21, 2008 letter from Mary K. Engle to S.B. Patel, Dhanraj Imports, Inc.
- 19. May 19, 2008 letter from William H. Melton, Commonwealth Brands, Inc., to Mary K. Engle.
- 20. May 21, 2008 letter from Mary K. Engle to William H. Melton, Commonwealth Brands, Inc.
- 21. May 19, 2008 letter from Calvin Phelps, Compliant Tobacco Co. to Mary K. Engle.
- 22. May 21, 2008 letter from Mary K. Engle to Calvin Phelps, Compliant Tobacco Co.
- 23. May 19, 2008 letter from Lisa Yamaoka, Raven Tobacco Co. to Mary K. Engle.
- 24. May 21, 2008 letter from Mary K. Engle to Lisa Yamaoka, Raven Tobacco Co.
- 25. April 30, 2008 letter from Randy Riggs, Kingston Tobacco Co. to Aine Farrell.
- 26. May 27, 2008 letter from Mary K. Engle to Randy Riggs, Kingston Tobacco Co.
- 27. May 22, 2008 letter from Barry M. Boren on behalf of U.S. Flue-Cured Tobacco Growers, LLC to Mary K. Engle.
- 28. May 28, 2008 letter from Mary K. Engle to Barry M. Boren on behalf of U.S. Flue-Cured Tobacco Growers, LLC.

- 29. May 28, 2008 letter from Arthur Montour, Native Wholesale Supply Company, to Mary K. Engle.
- 30. May 29, 2008 letter from Mary K. Engle to Arthur Montour, Native Wholesale Supply Company.

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- 31. May 28, 2008 letter from Delbert L. Wheeler, Sr., King Mountain Tobacco Company, Inc., to Mary K. Engle.
- 32. June 6, 2008 letter from Mary K. Engle to Delbert L. Wheeler, Sr., King Mountain Tobacco Company, Inc.
- 33. June 3, 2008 letter from Tony Peters, T & T Business Solutions & Holdings Corp., to Mary K. Engle.
- 34. June 6, 2008 letter from Mary K. Engle to Tony Peters, T & T Business Solutions & Holdings Corp.
- 35. May 28, 2008 letter from Barry M. Boren on behalf of Tantus Tobacco, LLC to Mary K. Engle.
- 36. June 16, 2008 letter from Mary K. Engle to Barry M. Boren on behalf of Tantus Tobacco, LLC.
- 37. June 2, 2008 letter from Barry M. Boren on behalf of Tantus Tobacco, LLC to Mary K. Engle.
- 38. June 16, 2008 letter from Mary K. Engle to Barry M. Boren on behalf of Tantus Tobacco, LLC.
- 39. June 10, 2008 letter from Karen E. Delaney, Smokin' Joes, to Mary K. Engle.
- 40. June 16, 2008 letter from Mary K. Engle to Karen E. Delaney, Smokin' Joes.
- 41. June 12, 2008 letter from Barry M. Boren on behalf of South American Tobacco Import Co. to Mary K. Engle.
- 42. June 16, 2008 letter from Mary K. Engle to Barry M. Boren on behalf of South American Tobacco Import Co.
- 43. June 10, 2008 letter from Stacy Saunders, Wind River Tobacco Co., LLC, to Mary K. Engle.

- 44. June 17, 2008 letter from Mary K. Engle to Stacy Saunders, Wind River Tobacco Co., LLC.
- 45. June 12, 2008 letter from Henry C. Roemer, III, on behalf of Kretek International, Inc. to Sallie Schools.
- 46. June 18, 2008 letter from Mary K. Engle to Henry C. Roemer, III, on behalf of Kretek International, Inc.
- 47. June 6, 2008 letter from Victoria Spier Evans, Vector Tobacco, Inc. to Mary K. Engle.
- 48. June 23, 2008 letter from Mary K. Engle to Victoria Spier Evans, Vector Tobacco, Inc.
- 49. May 28, 2008 letter from Jeanette BlueJacket, Seneca-Cayuga Tribal Tobacco Corp., to Mary K. Engle.
- 50. June 26, 2008 letter from Mary K. Engle to Jeanette BlueJacket, Seneca-Cayuga Tribal Tobacco Corp.
- 51. June 10, 2008 letter from Calvin A. Phelps, Renegade Tobacco Co., to Mary K. Engle.
- 52. June 27, 2008 letter from Mary K. Engle to Calvin A. Phelps, Renegade Tobacco Co.
- 53. June 20, 2008 letter from LeAnne Moore, National Tobacco Co., to Mary K. Engle.
- 54. June 30, 2008 letter from Mary K. Engle to LeAnne Moore, National Tobacco Co.
- 55. June 18, 2008 letter from Bryan Johnson, Skookum Creek Tobacco Co., to Diana Finegold.
- 56. July 1, 2008 letter from Mary K. Engle to Bryan Johnson, Skookum Creek Tobacco Co.

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- 57. June 27, 2008 letters (2) from Craig A. Koenigs on behalf of European Cigarette Imports, Inc., to Mary K. Engle.
- 58. July 1, 2008 letter from Mary K. Engle to Craig A. Koenigs on behalf of European Cigarette Imports, Inc.
- 59. July 2, 2008 letter from James Gary Hamilton to Mary K. Engle.
- 60. July 10, 2008 letter from Mary K. Engle to James Gary Hamilton.

- 61. July 10, 2008 letter from Jerry W. Gammons, GCORP, LLC to Sallie Schools.
- 62. July 11, 2008 letter from Mary K. Engle to Jerry W. Gammons, GCORP, LLC.
- 63. July 10, 2008 letter from Vicente O. Fernandez, L.A.B. Consulting, Inc. d/b/a Discount Brands, to Mary K. Engle.
- 64. July 16, 2008 letter from Mary K. Engle to Vicente O. Fernandez, L.A.B. Consulting, Inc. d/b/a Discount Brands.
- 65. July 16, 2008 letter from William H. Melton, Commonwealth Brands, Inc., to Mary K. Engle.
- 66. July 29, 2008 letter from Mary K. Engle to William H. Melton, Commonwealth Brands, Inc.
- 67. July 18, 2008 letter from Bryan Johnson, Skookum Creek Tobacco Co., to Diana Finegold.
- 68. July 29, 2008 letter from Mary K. Engle to Bryan Johnson, Skookum Creek Tobacco Co.
- 69. July 10, 2008 letter from Barry M. Boren on behalf of American Cigarette Company, Inc. to Mary K. Engle.

- 70. July 30, 3008 letter from Mary K. Engle to Barry M. Boren on behalf of American Cigarette Company, Inc.
- 71. July 22, 2008 letter from Elias Yazbeck, Winner Co., to Linda Henry.
- 72. July 30, 2008 letter from Mary K. Engle to Elias Yazbeck, Winner Co.
- 73. July 28, 2008 letter from Robert N. Del Pozo, Smoker's Suite, to Mary K. Engle.
- 74. July 30, 2008 letter from Mary K. Engle to Robert N. Del Pozo, Smoker's Suite.
- 75. July 31, 2008 letter from Marina Hug, Famco Group Holdings, LLC, to Diana Finegold.
- 76. August 8, 2008 letter from Mary K. Engle to Marina Hug, Famco Group Holdings, LLC.
- 77. July 30, 2008 letter from Barry M. Boren on behalf of American Cigarette Co., Inc., to Mary K. Engle.

78. August 12, 2008 letter from Mary K. Engle to Barry M. Boren on behalf of American Cigarette Co., Inc.

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- 79. August 12, 2008 letter from Leslie Charles, Pure Tobacco, Inc., to Mary K. Engle.
- 80. August 14, 2008 letter from Mary K. Engle to Leslie Charles, Pure Tobacco, Inc.
- 81. August 20, 2008 letter from Hoo Tjhiang Han, Kretek International, Inc., to Sallie Schools.
- 82. August 21, 2008 letter from Mary K. Engle to Hoo Tjhiang Han, Kretek International, Inc.



April 18, 2008

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

Dear Ms. Engle:

Continental Tobacco USA, LLC received approval from the Federal Trade Commission on March 6, 2008 for our revised proposed plan filed on February 13, 2008 calling for quarterly rotation of the four health warning in advertising of the *Dover* brand of cigarettes, and for the simultaneous display of the four health warnings on the packaging of two varieties of that brand.

We respectfully request to expand our advertising plan to include display of Health Warnings over 5-10 square feet. We have attached a copy of the warning statement formats intended for use in advertising of that size as required by the Federal Cigarette Labeling and Advertising Act.

We appreciate your assistance in approving this request and look forward to your early response. Thank you for your time and attention.

Best/fegards,

Anne Micaela Kovach Chief Executive Officer

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UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

May 2, 2008

Ms. Anne Micaela Kovach Chief Executive Officer Continental Tobacco USA, LLC 1221 Brickell Ave., Suite 922 Miami, FL 33131

Dear Ms. Kovach:

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, on March 6, 2008, I approved a plan filed by Continental Tobacco USA, LLC, calling for quarterly rotation of the four health warnings in advertising for the Dover brand of cigarettes. Your plan applied to advertisements not exceeding 470 square inches in size. In a letter dated April 18, 2008, you now propose to expand your plan to include advertisements between five and ten square feet.

Continental's expansion of its plan for the rotation of the warnings in advertising for the Dover brand of cigarettes is hereby approved. Approval of the plan assumes that the plan is implemented in good faith.

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

Very truly yours,

Mary K. Engle Associate Director

Havana '59 Cigar Company

11401 SW 72nd Court Miami, Florida 33156 Phone: (305) 793-9765 Fax: (305) 254-7121

May 2, 2008

CONTAINS TRADE SECRETS AND CONFIDENTIAL BUSINESS INFORMATION NOT FOR PUBLIC DISCLOSURE

Federal Express

Mary Engle Director Division of Advertising Practices Federal Trade Commission 601 New Jersey Avenue, N.W. Room NJ3212 Washington, DC 20001

Attn: Sallie Schools

RE: Cigarette Health Warning Quarterly Rotation Plan Submitted by Havana '59 Cigar Company Hills Brand Cigarettes

Dear Ms. Schools:

Havana '59 Cigar Company hereby submits a Surgeon General Rotation Plan as required under the Federal Cigarette Labeling and Advertising Act of 1984 (15 U.S.C. §1331 (1998), et seq.). Gitano Bryant is the President of the applicant. The cigarette covered by the proposed Plan are foreign manufactured brand cigarettes, which include health warnings complying with the Surgeon General's warning language set forth in the statute: Hills Full-Flavor Kings Box, Hills Full-Flavor Kings Soft, Hills Full-Flavor 100's Soft, Hills Light King Box, Hills Light King Soft, Hills Light 100's Soft, Hills Ultra-Light 100's Soft, Hills Menthol Kings Soft, Hills Menthol 100's Soft and Hills Menthol Lights 100's Soft.

The required warnings will be printed directly on the packs and cartons and in a conspicuous location as required under the Cigarette Labeling and Advertising Act ("CLAA"). The warnings will appear exactly as shown on the packs and cartons submitted with this letter. The Company will check all shipments to ensure that said rotations are properly prepared and that compliance is maintained in

Letter to Federal Trade Commission May 2, 2008 Page 2

accordance with this Plan. The Company will keep records demonstrating compliance with this Plan.

The Company will rotate the Surgeon General's Health Warnings on the Hills brand cigarettes quarterly based on the date that the cigarettes are manufactured using the following schedule:

SCHEDULE FOR QUARTERLY ROTATION

HILLS BRAND

1st Quarter (Jan. – March)A2nd Quarter (April – June)B3rd Quarter (July – Sept.)C4th Quarter (Oct. – Dec.)D

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.

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. Havana '59 Cigar Company will not be advertising at this time. If Havana '59 Cigar Company plans to do any advertising in the future, a Plan will be submitted to your offices for approval. Should this request conform to your requirements, we request that the letter evidencing approval be faxed to the undersigned.

Letter to Federal Trade Commission May 2, 2008 Page 3

Should you require any additional information with respect to the foregoing, please contact Gitano Bryant at (305) 793-9765.

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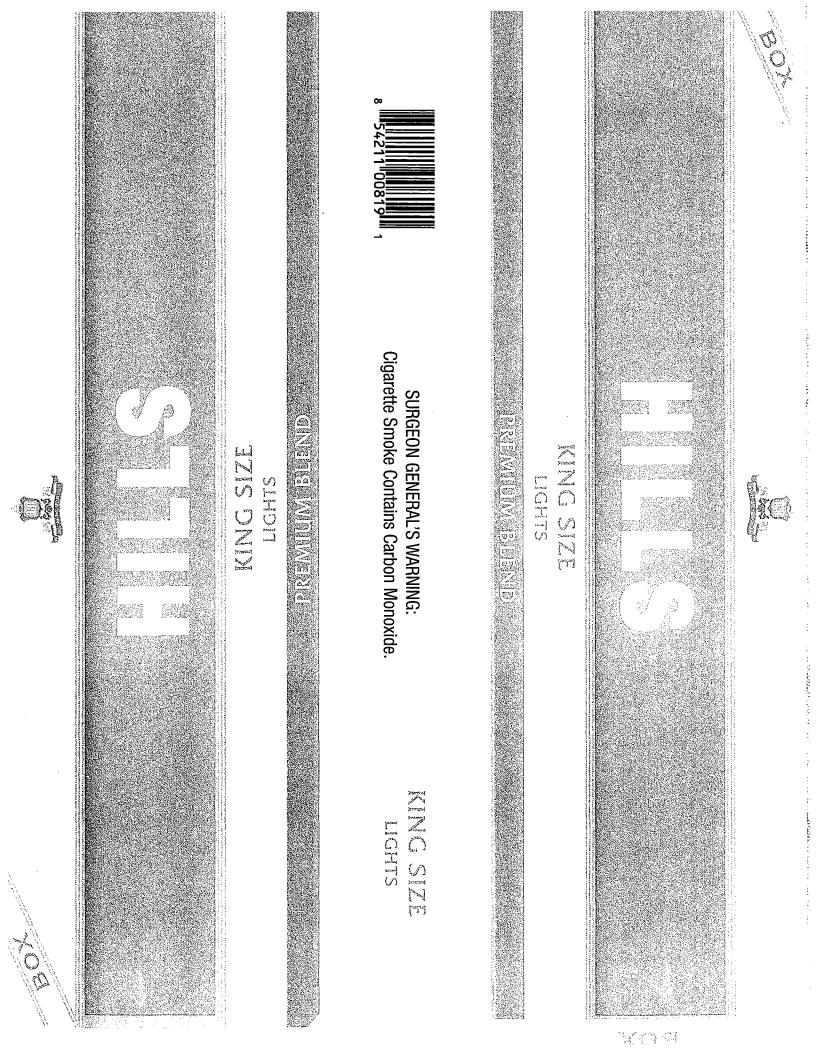
Respectfully submitted,

Gitano Bryant GB/ams Enclosures

Selected packaging samples from those submitted with the plan.



Law Statistics





UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

May 7, 2008

Mr. Gitano Bryant Havana '59 Cigar Company 11401 SW 72nd Court Miami, FL 33156

Dear Mr. Bryant:

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 Havana '59 Cigar Company ("Havana") on May 2, 2008, calling for quarterly rotation of the four health warnings on the packaging of ten varieties of the Hills brand of cigarettes.

The warnings on the sample packs and cartons submitted with your May 2, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. Havana's plan for the display of the four health warnings on packaging of the Hills brand is hereby approved for two box varieties (Full Flavor King and Lights King), and eight soft pack varieties (Full Flavor King, Full Flavor 100's, Lights King, Lights 100's, Ultra Lights 100's, Menthol King, Menthol 100's, and Menthol Lights 100's). Approval of the 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.

If Havana does decide 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.

You should also be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services ("HHS"). Furthermore, the Tariff Act of 1930, 19 U.S.C. § 1681a(c)(1), as amended by the Tariff Suspension and Trade Act of 2000, Pub. L. No. 106-476, 114 Stat. 2179, prohibits the importation of cigarettes unless at the time of entry the importer presents a sworn statement signed by the original cigarette

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.

Mr. Gitano Bryant May 7, 2008 Page 2

manufacturer stating that the manufacturer has submitted and will continue to submit the list of ingredients to HHS.

If you have any questions regarding this approval, please contact Diana Finegold at (202) 326-3182.

Very truly yours, Engle 61.1 Mary K. Engle

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Associate Director

International Tobacco Partners, LTD 1010 Northern Boulevard Suite 208 Great Neck, New York 11021 Phone 516-466-0700 Fax 516-466-0776 jeffreyavo@internationaltobaccopartners.com www.internationaltobaccopartners.com

International Tobacco Partners, LTD

May 7, 2008

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

Re: Boston, Cobra, Tough Guy, and Garni Cigarettes – Surgeon General's Warning Equalization Plan

Dear Ms. Engle:

Pursuant to the Federal Cigarette Labeling and Advertising Act, my company, International Tobacco Partners, LTD as importer is requesting approval for ITP's plan for equalization of the four health warnings on packaging of the "Boston," "Cobra," "Tough Guy," and "Garni," brands.

1- Warning Labels Size and Location

The four cigarette health warnings will appear exactly as they did on samples ITP previously submitted to the FTC for each of the following brands and brand styles:

"Boston" soft and hard pack in King's and 100's: Full Flavor Filter, Lights Filter, Ultra Lights Filter, Menthol Filter, Menthol Lights Filter, Menthol Ultra Lights Filter, and Non-Filter soft and hard pack in King size only; "Cobra" soft and hard pack in King's and 100's: Full Flavor Filter, Lights Filter, Ultra Lights Filter, Menthol Filter, Menthol Lights Filter, and Non-Filter in King's hard pack only; "Tough Guy" soft pack King's and 100's: Full Flavor Filter, Lights Filter, Ultra Lights Filter, Menthol Filter, and Non-Filter in King's only; and "Garni" hard pack in King's and 100's: Full Flavor Filter, Lights Filter, Ultra Lights Filter, Menthol Filter, Menthol Lights Filter, and Non-Filter in King's only.

2- Warning Labels Rotation

International Tobacco Partners, LTD under Section 1333 (c) (2) chooses not to rotate the warnings quarterly on the "Boston," "Cobra," "Tough Guy," and "Garni" brands of cigarettes. ITP, LTD will insure that each of the four health warnings will appear on the packs and cartons of each brand style of the aforementioned brands an equal number of times during the one year period beginning on the date this plan is approved.

Our sales threshold falls below the quarterly rotational requirements at this time. For calendar year 2007, ITP, LTD had not imported the "Ararat" brand of cigarettes, and will not import the "Ararat brand in calendar year 2008. ITP, LTD does not import any other brands of cigarettes other than "Boston," "Cobra," "Tough Guy," and "Garni."

Please refer to attachment A for our brand sales for 2007, and projected sales for calendar year 2008.

The four cigarette health warnings are as follows:

- 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.

ITP, LTD maintains records of compliance as required by the Cigarette Act. ITP, LTD has complied with the filing requirements for the ingredients of "Boston," "Cobra," "Tough Guy," and "Garni," as required by law.

All of ITP, LTD's advertising will be targeted to in-store distributors and retailers <u>only</u>; advertising to retailers will not in turn be used for consumers. There will be no consumer advertising of the brands we import: (i.e. "Boston," "Cobra," "Tough Guy," and "Garni,"). If we do decide to advertise our cigarette brands to consumers, we will submit a quarterly rotation plan for advertising to the Federal Trade Commission prior to advertising. Consumers will not be able to gain access to International Tobacco Partners' website, which is password protected.

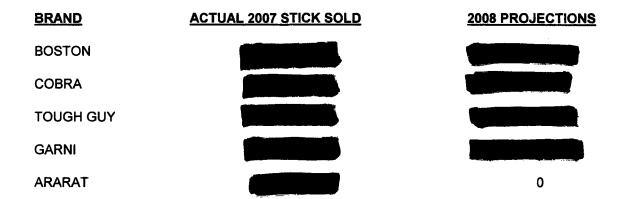
Thank you for your co-operation in this matter. Please do not hesitate to contact me if I can be of further assistance.

Sincerely,

Jeffrey Avo Uvezian President, International Tobacco Partners, LTD

ATTACHMENT A

2008 COMBINED ROTATION PLAN STICK SALES AND PROJECTIONS



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UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

Division of Advertising Practices

May 8, 2008

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Mr. Jeffrey Avo Uvezian President International Tobacco Partners, LTD 1010 Northern Boulevard Suite 208 Great Neck, NY 11021

Dear Mr. Uvezian:

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 International Tobacco Partners, LTD ("TTP, LTD") on May 7, 2008, calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Boston, Cobra, Garni, and Tough Guy brands of cigarettes.

ITP, LTD's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted by ITP on February 23, April 16, May 8 and 31, 2001, April 4 and May 20, 2003, January 30, 2004, July 20, November 29, December 5 and 20, 2005, August 11 and December 22, 2006, and April 24, 2007 appear to meet the requirements of the Cigarette Act for size and conspicuousness.¹ ITP, LTD's plan for the display of the four health warnings on packaging is hereby approved for:

twenty-six varieties of the Boston brand: Full Flavor Kings (soft pack and hard pack), Full Flavor 100's (soft pack and hard pack), Light Kings (soft pack and hard pack), Light 100's (soft pack and hard pack), Ultra Light Kings (soft pack and hard pack), Ultra Light 100's (soft pack and hard pack), Menthol Kings (soft pack and hard pack), Menthol 100's (soft pack and hard pack), Menthol Light Kings (soft pack and hard pack), Menthol Light Kings (soft pack and hard pack), Menthol Ultra Light Kings (soft pack and hard pack), Menthol Ultra Light Kings (soft pack and hard pack), Menthol Ultra Light Kings (soft pack and hard pack), Menthol Ultra Light Kings (soft pack and hard pack), Menthol Ultra Light Kings (soft pack and hard pack), Menthol Ultra Light Kings (soft pack and hard pack), Menthol Ultra Light Kings (soft pack and hard pack), Menthol Ultra Light Kings (soft pack and hard pack), Menthol Ultra Light Kings (soft pack and hard pack), Menthol Ultra Light Kings (soft pack and hard pack), Menthol Ultra Light 100's (soft pack and hard pack), Menthol Ultra Light Kings (soft pack and hard pack), Menthol Ultra Light 100's (soft pack and hard pack), Menthol Ultra Light 100's (soft pack and hard pack), Menthol Ultra Light 100's (soft pack and hard pack), menthol Ultra Light 100's (soft pack and hard pack), Menthol Ultra Light 100's (soft pack and hard pack), Menthol Ultra Light 100's (soft pack and hard pack), menthol Ultra Light 100's (soft pack and hard pack), menthol Ultra Light 100's (soft pack and hard pack), menthol Ultra Light 100's (soft pack and hard pack), menthol Ultra Light 100's (soft pack and hard pack), menthol Ultra Light 100's (soft pack and hard pack), menthol Ultra Light 100's (soft pack and hard pack), menthol Ultra Light 100's (soft pack and hard pack), menthol Ultra Light 100's (soft pack and hard pack), menthol Ultra Light 100's (soft pack and hard pack), menthol Ultra Light 100's (soft pack and hard pack), menthol Ultra Light 100's (soft pack and hard pack), menthol Ultra Light

¹ Although some of the warnings originally submitted did not meet the size requirements of the Cigarette Act, corrected samples were submitted. This approval pertains only to packaging that meets the requirements of the Cigarette Act.

Mr. Jeffrey Avo Uvezian May 8, 2008 Page 2

2. twenty-two varieties of the Cobra brand: Full Flavor Kings (soft pack and hard pack), Full Flavor 100's (soft pack and hard pack), Lights Kings (soft pack and hard pack), Lights 100's (soft pack and hard pack), Ultra Lights Kings soft pack and hard pack), Ultra Lights 100's (soft pack and hard pack), Menthol Kings (soft pack and hard pack), Menthol 100's (soft pack and hard pack), Menthol Lights Kings (soft pack and hard pack), Menthol Lights Kings (soft pack and hard pack), Menthol Lights 100's (soft pack and hard pack), Menthol Lights Kings (soft pack and hard pack), Menthol Lights 100's (soft pack and hard pack), and Non Filter King size hard pack;

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- eleven hard pack varieties of the Garni brand: Full Flavor Kings, Full Flavor 100's, Light Kings, Light 100's, Ultra Light Kings, Ultra Light 100's, Menthol Kings, Menthol 100's, Menthol Light Kings, Menthol Light 100's, and Non Filter Kings; and
- 4. nine soft pack varieties of the Tough Guy brand: Full Flavor Kings, Full Flavor 100's, Light Kings, Light 100's, Ultra Light Kings, Ultra Light 100's, Menthol Kings, Menthol 100's and Non-Filter Kings.

This approval is effective on the date of this letter and ends on May 7, 2009. 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 ITP, LTD does decide to advertise to consumers 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.

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes. Furthermore, 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 HHS.

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. Jeffrey Avo Uvezian May 8, 2008 Page 3

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

Very truly yours,

Khow Le -2

Mary K. Engle Associate Director



TOBACCO HOLDINGS

May 6, 2008

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

RE: Cigarette Health Warning Rotation Plan

Dear Ms. Engle,

This letter is being submitted for our plans for the alternative method to quarterly rotation of the Surgeon Generals warnings on packaging for the Yukon Calon and Bridgeport cigarettes. The Federal Trade Commission (FTC) previously approved this plan with letter dated March 3, 2007. Joseph M. Anderson d/b/a Smokin Joes is the manufacturer of these cigarettes under the authority of the Bureau of Alcohol, Tobacco & Firearms (Manufacturer of Tobacco Products License TP-NY-168).

Yukon brand cigarettes will be manufactured for Tobacco Holdings, Inc. by Smokin Joes in a variety of styles. The following varieties of Yukon brand cigarettes will be manufactured:

> Full Flavor 100 size soft pack Full Flavor 100 size box Full Flavor King size soft pack Full Flavor King size box Light 100 size soft pack Light 100 size box Light King size soft pack Light King size box Menthol 100 size soft pack Menthol King size soft pack Menthol King size box Menthol Light 100 size soft pack Ultra Light 100 size soft pack Non-filter King size soft pack

CONTRACTOR OF STREET

Calon brand cigarettes will be manufactured for Tobacco Holdings, Inc. by Smokin Joes in a variety of styles. The following varieties of Calon brand cigarettes will be manufactured:

> Full Flavor 100 size soft pack Full Flavor King size soft pack Full Flavor King size box Light 100 size soft pack Light King size soft pack Menthol 100 size soft pack Menthol King size soft pack Menthol Light 100 size soft pack Ultra Light 100 size soft pack Non-filter King size soft pack

Bridgeport brand cigarettes will be manufactured for Tobacco Holdings, Inc. by Smokin Joes in a variety of styles. The following varieties of Bridgeport brand cigarettes will be manufactured:

> Full Flavor 100 size soft pack Full Flavor King size soft pack Full Flavor 100 size box Full Flavor King size box Light 100 size soft pack Light King size soft pack Light King size box Light King size box Menthol 100 size soft pack Menthol King size soft pack Menthol Light 100 size soft pack Ultra Light 100 size soft pack Ultra Light 100 size box Non-filter King size soft pack

Tobacco Holdings, Inc. believes that its low sales volume of the cigarette brands fit 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. See fiscal year 2007 sales figures and anticipated sales figures for 2008 at exhibit A.

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If the renewal of this plan for the alternative to quarterly rotation of warnings on packaging is approved, the four cigarette health warnings will appear on each of the packs and cartons of the varieties listed above of the Yukon, Calon, and Bridgeport cigarette brands an equal number of times for the one year period beginning on the date of approval of this plan. The warnings will appear exactly as they do on the actual pack labels and cartons submitted with letters dated April 11, 2007 and August 23, 2007. To ensure the cigarette health warnings appear on each of the above listed 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 equally.

Tobacco Holdings, Inc. continues to be in compliance with its advertising plan for its Bridgeport and Calon brands of cigarettes that was approved by the FTC by letter to PTT.com (the former name of Tobacco Holdings, Inc. – Name changed filed with Florida Division of Corporations on 1/12/2005) dated December 11, 2001 and for their Yukon brand that was approved by the FTC by letter dated July 7, 2003. Attached as exhibit B is Tobacco Holdings, Inc. warning rotation schedule for advertising.

Smokin Joes, the manufacturer, and Tobacco Holdings, Inc. are aware of the requirements set forth by the Federal Trade Commission in the Cigarette Labeling and Advertising Act and the companies' efforts are always to be fully compliant with the regulations. Tobacco Holdings, Inc. believes that Exhibit A satisfies the requirement to submit a Surgeon General warning rotation plan. Tobacco Holdings, Inc. will maintain records of compliance with the approved plan. The submitted carton and pack labels for each brand style bearing each Surgeon General warning satisfies the requirement of package submission. If there are any questions or concerns regarding these plans, please contact me.

Sincerely General Manager

General Manager Enclosures

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Exhibit B

Rotation Plan for Advertising

Quarter	Calon	Bridgeport	Yukon	Multi-	
				brand	
Q1 Jan,	Α	D	В	С	
Feb,					
March					
Q2	В	Α	С	D	
April,					
May,					
June					
Q3 July,	C	В	D	А	
Aug,					
Sept					
Q4 Oct,	D	С	А	В	
Nov,					
Dec					

- "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.

1012-000-000

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- "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.

EXHIBIT A

*Estimated 2008 Annual Stick Sales Figures Actual 2007 figures ورجائبهم والأشفون

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BRIDGEPORT	CALON	YUKON	BRIDGEPORT	CALON	YUKON
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		BRIDGEPORT CALON QTY in Sticks ^A QTY in Sticks ^A			BRIDGEPORT CALON YUKON BRIDGEPORT CALON QTY in Sticks* QTY in Sticks* QTY in Sticks* QTY in Sticks* QTY in Sticks*

PRODUCT (TOP SELLING SKU 2007 - Actual) Oty in Sticks*

BRIDGEPORT FULL FLAVOR 100 box

*Actual Sales Figures Jan 1 - Dec 31, 2007

PRODUCT (TOP SELLING SKU 2008 - Estimat Qty in Sticks^ BRIDGEPORT FULL FLAVOR 100 size box

*Estimated 2007 Annual Stick Sales Figures



UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

Division of Fravertising Fractices

May 12, 2008

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Ms. Karen Kamperman Tobacco Holdings, Inc. 111 Summit Street PO Box 522 Salamanca, NY 14779

Dear Ms. Kamperman:

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 Tobacco Holdings, Inc. on May 6, 2008, calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Bridgeport, Calon, and Yukon brands of cigarettes.

Tobacco Holdings' sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with letters dated April 11 and August 23, 2007 appear to comply with the requirements of the Cigarette Act for size and conspicuousness. Tobacco Holdings' plan for packaging is hereby approved for nine soft pack varieties of the Bridgeport brand of cigarettes (Full Flavor 100's, Full Flavor King, Lights 100's, Lights King, Menthol 100's, Menthol King, Menthol Lights 100's, Ultra Light 100's, and Non-filter King), and six box varieties of the brand (Full Flavor 100's, Full Flavor King, Lights 100's, Lights King, Menthol King, and Ultra Lights 100's); nine soft pack varieties of the Calon brand (Full Flavor 100's, Full Flavor King, Lights 100's, Lights King, Menthol 100's, Menthol King, Menthol Lights 100's, Ultra Lights 100's, and Non-filter King), and the Full Flavor King size box variety; nine soft pack varieties of the Yukon brand (Full Flavor 100's, Full Flavor King, Lights 100's, Lights King, Menthol 100's, Menthol King, Menthol Lights 100's, Ultra Lights 100's, and Non- filter King), and six box varieties of the brand (Full Flavor 100's, Full Flavor King, Light 100's, Light King, Menthol 100's, and Menthol King). This approval is effective on the date of this letter and ends on May 11, 2009. Approval of the 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.

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 Kamperman May 12, 2008 Page 2

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

If you have any questions regarding this approval, please contact Diana Finegold at (202) 326-3182.

Very truly yours,

Mary X. Engle

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Mary K. Engle Associate Director

LAW OFFICES OF BARRY M. BOREN

borenlaw@bellsouth.net

One Datran 9100 South Dadeland Boulevard Suite 1809 Miami, Florida 33156 Telephone (305) 670-2200 Facsimile (305) 740-5610

April 22, 2008

CONTAINS TRADE SECRETS AND CONFIDENTIAL BUSINESS INFORMATION NOT FOR PUBLIC DISCLOSURE

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

Attention: Ms. Sallie Schools

Surgeon General's Health Warning Equalization Plan for South American Tobacco Import Company for Honor and Sabre Cigarettes

Dear Ms. Engle:

Please be advised that we are the attorneys for an importer of tobacco products, South American Tobacco International, Inc. ("South American"), a Florida corporation, with offices located at 2750 Pinnacle Dr., #300, Elgin, Illinois 60124. South American wishes to file a Surgeon General's Health Warning Equalization Plan as required by the Federal Cigarette Labeling and Advertising Act of 1964, as amended, ("Act") (15 U.S.C. §1331 *et seq.*) for two brands of cigarettes they wish to import into the United States under the brand names "Honor" and "Sabre." The contact person for the company will be its President, Salvatore Tenuta, who can be reached at the above address. His telephone number is (312) 972-7725. The plan we are proposing for the Honor and Sabre cigarettes is an equalization plan. ¹

¹ South American currently has in place quarterly rotation plans for Charge, Centerport and Coyote cigarettes. The rotation plan for Charge was approved by the FTC on January 31, 2007. A copy of the approval letter is attached hereto as Exhibit "A". The quarterly rotation plan for Centerport cigarettes was approved by the FTC on February 14, 2007 (see Exhibit "B") and the plan for Coyote brand cigarettes was approved by the FTC on March 21, 2007 (see Exhibit "C").

Ms. Mary Engle, Associate Director Federal Trade Commission

Page 2 April 22, 2008

The brand styles of Honor and Sabre cigarettes South American intends to import are listed on Exhibits "D" and "E." Enclosed with this submission are the actual production packs and cartons (Exhibits "D" and "E") 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 South American will be importing.

South American imported approximately **Contended** cigarettes (all were either Centerport, Charge or Coyote brand cigarettes) in fiscal year 2007. In fiscal 2008 to date, it has manufactured approximately **Contended** cigarettes (all were Centerport, Charge or Coyote brand cigarettes). South American anticipates importing approximately **Contended** cigarettes of all its brand styles (Centerport, Charge, Coyote, Honor, or Sabre brand cigarettes) in fiscal year 2008.²

No one brand style of cigarettes sold by South American 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 imported by South American 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 importer as defined by the Act, South American wishes to equalize the four health warning statements required by 15 U.S.C. §1333(c) for its Honor and Sabre brands. Each of the four warning statements will appear on the packs and cartons of each brand style of cigarettes imported by South American an equal number of times in the one year period beginning on the date this plan is approved and will continue to maintain records demonstrating compliance with this plan.

The individual packs of Honor and Sabre cigarettes to be imported by South American 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. South American will keep a running total of the number of cartons and packs it imports with each warning label for each brand style.

South American understands that the FTC is charged with ensuring that South American'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.

South American 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

² South American's fiscal year coincides with the calendar year.

Ms. Mary Engle, Associate Director Federal Trade Commission Page 3 April 22, 2008

cut, each shipment should be approximately equalized for each brand style as imported. 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, South American will place special orders for packaging with the specific health warnings needed to ensure that the rotation is equalized for each brand style by the plan's anniversary date.

Nothing herein shall be construed to require the manufacture, packaging, distribution or importation of any cigarette during any period of time. South American shall be deemed to have satisfied its responsibilities under the plan if it has taken reasonable steps to: (1) provide by written contract or the giving of clear instructions, or otherwise, for the rotation of the warning statements required by the Act in accordance with the pertinent provisions of this plan; and (2) prevent the recurrence of any mistakes, errors, or omissions that have come to its attention.

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, any State Government, or any instrumentality thereof.

South American does not have an advertising plan on file for its Honor and Sabre brand cigarettes at the present time. It does not plan to advertise these cigarettes and, therefore, is not filing an advertising plan for these brands, and will not need to comply with the Act's requirements requiring the rotation of warning labels on advertising. If this should change, we will notify the FTC and modify our 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 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.

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

Sincerely yours,

LAW OFFICES OF BARRY M. BOREN Boren Barn

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Division of Advertising Practices

UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

January 31, 2007

Barry M. Boren, Esq. Datran One 9100 South Dadeland Boulevard Suite 1800 Miami, Florida 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, <u>et seq</u>. ("the Cigarette Act"). Pursuant to that delegation, I have reviewed the revised proposed plan filed on behalf of South American Tobacco Import Company ("South American Tobacco") on January 23, 2007, calling for the quarterly rotation of the four health warnings on the packaging of certain soft pack varieties of the Charge brand of cigarettes.

The warnings on the sample packs and cartons included with your letters of January 18 and January 23, 2007 appear to comply with the size and conspicuousness requirements of the Cigarette Act. South American Tobacco's plan for packaging is hereby approved for the following eight soft pack varieties of the Charge brand of cigarettes: Full Flavor kings, Light kings, Menthol kings, Menthol Light kings, Full Flavor 100s, Light 100s, Menthol 100s, and Menthol Light 100s. Approval of the 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.

If South American Tobacco does decide 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.

You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services ("HHS"). Furthermore, the Tariff Act of 1930, 19 U.S.C. § 1681a(c)(1), as amended by the Tariff Suspension and Trade Act of 2000, Pub. L. No. 106-476, 114 Stat. 2179, 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

EXHIBIT "A"

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. January 31, 2007 Page 2

manufacturer has submitted and will continue to submit the list of ingredients to HHS.

If you have any questions regarding this approval, please call Katherine Zownir at (202) 326-2949.

Very truly yours,

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Mary K. Engle Associate Director



UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

Division of Advertising Practices

February 14, 2007

Barry M. Boren, Esq. Datran One 9100 South Dadeland Boulevard Suite 1800 Miami, Florida 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, <u>et seq</u>. ("the Cigarette Act"). Pursuant to that delegation, I have reviewed the proposed plan filed on behalf of South American Tobacco Import Company ("South American Tobacco") on February 8, 2007, calling for the quarterly rotation of the four health warnings on the packaging of ten soft pack varieties of the Centerport brand of cigarettes.

The warnings on the sample packs and cartons included with your letter of February 7, 2007 appear to comply with the size and conspicuousness requirements of the Cigarette Act. South American Tobacco's plan for packaging is hereby approved for the following ten soft pack varieties of the Centerport brand of cigarettes: Full Flavor kings, Light kings, Ultra Light kings, Menthol kings, Menthol Light kings, Full Flavor 100s, Light 100s, Ultra Light 100s, Menthol 100s, and Menthol Light 100s. Approval of the 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.

If South American Tobacco does decide 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.

You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services ("HHS"). Furthermore, the Tariff Act of 1930, 19 U.S.C. § 1681a(c)(1), as amended by the Tariff Suspension and Trade Act of 2000, Pub. L. No. 106-476, 114 Stat. 2179, prohibits the importation of cigarettes unless at the time of entry the

EXHIBIT "B"

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. February 14, 2007 Page 2

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 HHS.

If you have any questions regarding this approval, please call Katherine Zownir at (202) 326-2949.

Very truly yours,

my K. Eyle

Mary K. Engle Associate Director



UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

Division of Advertising Practices

March 21, 2007

Barry M. Boren, Esq. Datran One 9100 South Dadeland Boulevard Suite 1800 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 proposed plan filed on behalf of South American Tobacco Import Company ("South American Tobacco") on March 6, 2007, calling for quarterly rotation of the four health warnings on the packaging of eleven soft pack varieties of the Coyote brand of cigarettes.

The warnings on the sample packs and cartons of the Coyote brand submitted with your March 6, 2007 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. South American Tobacco's plan for the Coyote brand is hereby approved for the following eleven soft pack varieties: Regular King, Regular 100's, Lights King, Lights 100's, Ultra Lights King, Ultra Lights 100's, Menthol King, Menthol 100's, Menthol Lights King, Menthol Lights 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.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

If South American Tobacco does decide 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.

You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary

EXHIBIT "C"

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.

Mr. Barry Boren, Esq. March 21, 2007 Page 2

of the Department of Health and Human Services ("HHS"). Furthermore, the Tariff Act of 1930, 19 U.S.C. § 1681a(c)(1), as amended by the Tariff Suspension and Trade Act of 2000, Pub. L. No. 106-476, 114 Stat. 2179, 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 HHS.

If you have any questions regarding this approval, please contact Aine Farrell at (202) 326-3013.

Very truly yours,

K. Eyle

Mary K. Engle Associate Director

SOUTH AMERICAN TOBACCO IMPORT COMPANY HONOR CIGARETTES EXHIBIT "D"

Brand Styles

Full Flavor King Size Soft Pack Lights King Size Soft Pack Ultra Lights King Size Soft Pack Menthol King Size Soft Pack Menthol Lights King Size Soft Pack Non-Filter King Size Soft Pack

Full Flavor 100's Soft Pack Lights 100's Soft Pack Ultra Lights 100's Soft Pack Menthol 100's Soft Pack Menthol Lights 100's Soft Pack

Full Flavor King Size Box Lights King Size Box Ultra Lights King Size Box Menthol King Size Box Menthol Lights King Size Box

Full Flavor 100's Box Lights 100's Box Ultra Lights 100's Box Menthol 100's Box Menthol Lights 100's Box

SOUTH AMERICAN TOBACCO IMPORT COMPANY SABRE CIGARETTES EXHIBIT "E "

Brand Styles

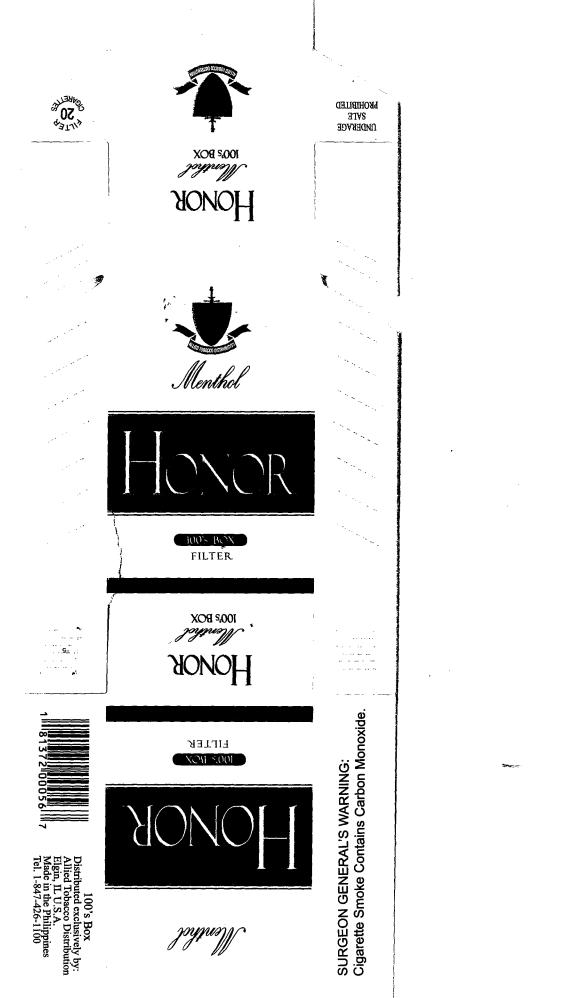
Full Flavor King Size Soft Pack Lights King Size Soft Pack Ultra Lights King Size Soft Pack Menthol King Size Soft Pack Menthol Lights King Size Soft Pack Non-Filter King Size Soft Pack

Full Flavor 100's Soft Pack Lights 100's Soft Pack Ultra Lights 100's Soft Pack Menthol 100's Soft Pack Menthol Lights 100's Soft Pack

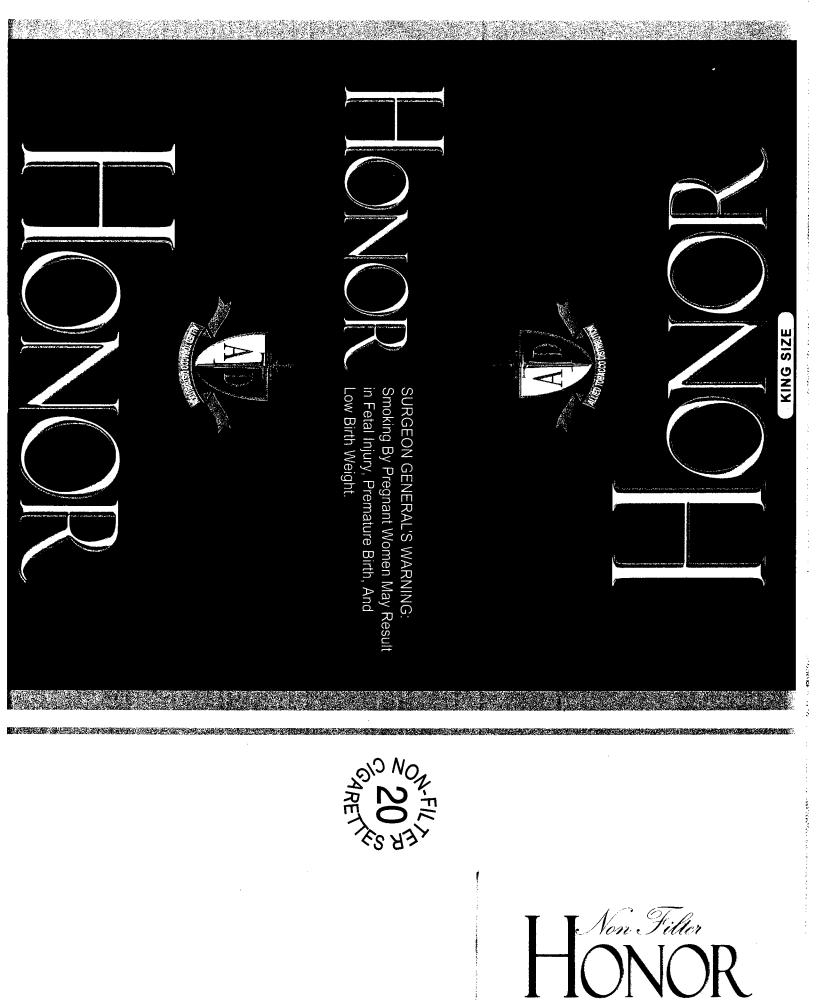
Full Flavor King Size Box Lights King Size Box Ultra Lights King Size Box Menthol King Size Box Menthol Lights King Size Box

Full Flavor 100's Box Lights 100's Box Ultra Lights 100's Box Menthol 100's Box Menthol Lights 100's Box

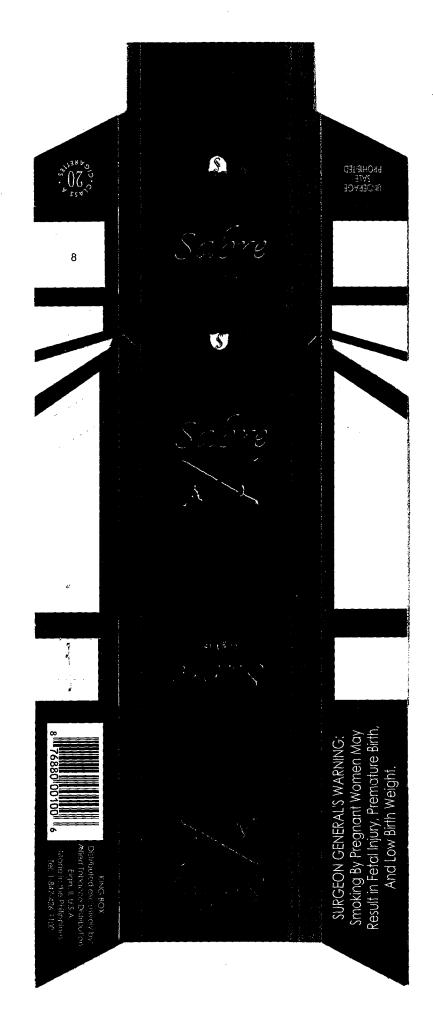
Selected packaging samples from those submitted with the plan.



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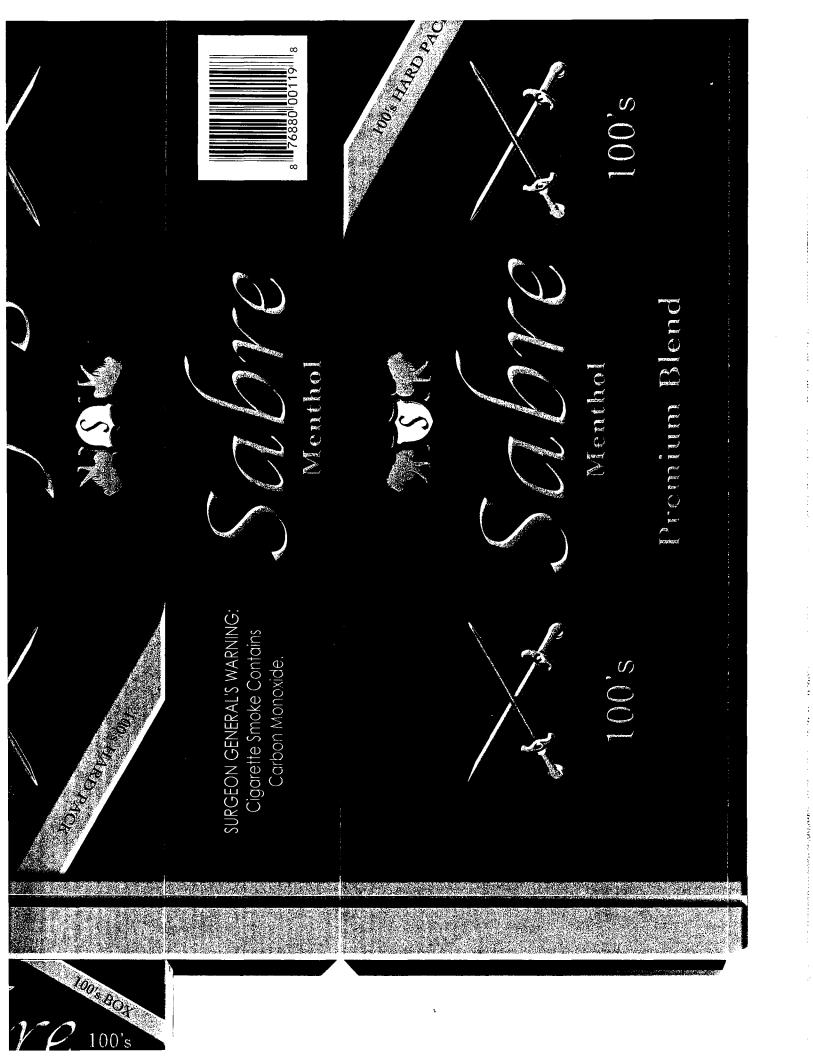
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UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

Division of Advertising Practices

May 13, 2008

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Barry M. Boren, Esq. Datran One 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, *et seq*. ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a proposed plan filed on behalf of South American Tobacco Import Company ("South American Tobacco") on April 22, 2008, calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Honor and Sabre brands of cigarettes.

South American Tobacco's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your April 22, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. South American Tobacco's plan for the Honor brand of cigarettes has been approved for eleven soft pack varieties (Full Flavor Kings, Full Flavor 100's, Lights Kings, Lights 100's, Ultra Lights Kings, Ultra Lights 100's, Menthol Kings, Menthol 100's, Menthol Lights Kings, Menthol Lights 100's, and Non-Filter Kings), and ten box varieties (Full Flavor Kings, Full Flavor 100's, Lights Kings, Lights 100's, Ultra Lights Kings, Ultra Lights 100's, Menthol Kings, Menthol 100's, Menthol Lights Kings, and Menthol Lights 100's). South American Tobacco's plan for the Sabre brand has been approved for eleven soft pack varieties (Full Flavor Kings, Full Flavor 100's, Lights Kings, Lights 100's, Ultra Lights Kings, Ultra Lights 100's, Menthol Kings, Menthol 100's, Menthol Lights Kings, Menthol Lights 100's, and Non-Filter Kings), and ten box varieties (Full Flavor Kings, Full Flavor 100's, Lights Kings, Lights 100's, Ultra Lights Kings, Ultra Lights 100's, Menthol Kings, Menthol 100's, Menthol Lights Kings, and Menthol Lights 100's). This approval is effective on the date of this letter and ends on May 12, 2009. Approval of the 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.

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.

Mr. Barry Boren, Esq. May 13, 2008 Page 2

If South American Tobacco does decide 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.

You should also be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and human Services ("HHS"). Furthermore, the Tariff Act of 1930, 19 U.S.C § 1681a (c)(1), as amended by the Tariff Suspension and Trade Act of 2000, Pub. L. No. 106-476, 114 Stat. 2179, 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 HHS.

If you have any questions regarding this approval, please contact Aine Farrell at (202) 326-3013.

Very truly yours,

Meng X. Eyle

Mary K. Engle Associate Director



Farmer's Tobacco Co. of Cynthiana

636 US Hwy 27 North, P.O. Box 98, Cynthiana, KY 41031

May 8, 2008

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 the brands "Kentucky's Best", "VB Made in the USA", and "Baron American Blend". This plan is a consolidated plan for all three brands. The brand styles for Kentucky's Best include Full Flavor Kings, Light Kings, Ultra Light Kings, Menthol Kings, Menthol Light Kings, Full Flavor 100s, Light 100s, Ultra Light 100s, Menthol 100s and Menthol Light 100s in a soft and a hard pack and a Non Filter King in a soft pack only, for a total of 21 different styles. The brand styles for VB Made in the USA include Full Flavor Kings, Light Kings, Menthol Light Kings and Non Filter Kings in a soft pack; Full Flavor Kings, Light Kings and Menthol Kings in a hard pack; and Full Flavor 100s, Light 100s, Ultra Light 100s, Menthol 100s and Menthol Light 100s in a soft pack. We would like to add the brand styles Menthol Kings in a soft pack and Full Flavor 100s, Light 100s, Ultra Light 100s, Menthol 100s and Menthol Light 100s in a hard pack for a total of 18 different styles. The brand styles for Baron American Blend include Full Flavor Kings, Light Kings, Ultra Light Kings and Menthol Kings in a hard pack; Full Flavor 100s, Light 100s, Ultra Light 100s, Menthol 100s and Menthol Light 100s in a soft and a hard pack and a Non Filter King in a soft pack only, for a total of 15 different styles. We do not import any cigarettes.

> www.farmerstobacco.com Toll Free: 1-866-832-7637

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 for the one-year period beginning on the date of approval of this plan. The warnings will appear exactly as shown on the pack and carton samples submitted with my March 30, 2006 letter, except for the new VB Made in the USA brand styles of which samples were included with the letter dated April 10, 2008 except for a Menthol King Soft Pack Carton which is included with this letter.

The sales volumes in cigarettes for each brand style for fiscal year 2007 for the Kentucky's Best brand were as follows:

Full Flavor Kings Soft Packs Light Kings Soft Packs Ultra Light Kings Soft Packs Menthol Kings Soft Packs Menthol Light Kings Soft Packs Non Filter Kings Soft Packs Full Flavor Kings Hard Packs **Light Kings Hard Packs** Ultra Light Kings Hard Packs Menthol Kings Hard Packs Menthol Light Kings Hard Packs Full Flavor 100s Soft Packs Light 100s Soft Packs Ultra Light 100s Soft Packs Menthol 100s Soft Packs Menthol Light 100s Soft Packs Full Flavor 100s Hard Packs Light 100s Hard Packs Ultra Light 100s Hard Packs Menthol 100 Hard Packs Menthol Light 100 Hard Packs



Total

Anticipated sales for 2008 for Kentucky's Best brand are as follows:

Full Flavor Kings Soft Packs Light Kings Soft Packs Ultra Light Kings Soft Packs



Menthol Kings Soft Packs Menthol Light Kings Soft Packs Non Filter Kings Soft Packs Full Flavor Kings Hard Packs Light Kings Hard Packs Ultra Light Kings Hard Packs Menthol Kings Hard Packs Menthol Light Kings Hard Packs Full Flavor 100s Soft Packs Light 100s Soft Packs Ultra Light 100s Soft Packs Menthol 100s Soft Packs Menthol Light 100s Soft Packs Full Flavor 100s Hard Packs Light 100s Hard Packs Ultra Light 100s Hard Packs Menthol 100 Hard Packs Menthol Light 100 Hard Packs



Total

The sales volumes in cigarettes for each brand style for fiscal year 2007 for the VB Made in the USA brand were as follows:

Full Flavor Kings Soft Packs Light Kings Soft Packs Menthol Light Kings Soft Packs Non Filter Kings Soft Packs Full Flavor Kings Hard Packs Light Kings Hard Packs Menthol Kings Hard Packs Full Flavor 100s Soft Packs Light 100s Soft Packs Ultra Light 100s Soft Packs Menthol 100s Soft Packs Menthol Light 100s Soft Packs



Total

Anticipated sales for 2008 for the VB Made in the USA brand are as follows:

Full Flavor Kings Soft Packs Light Kings Soft Packs Menthol Kings Soft Packs Menthol Light Kings Soft Packs Non Filter Kings Soft Packs



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Full Flavor Kings Hard Packs Light Kings Hard Packs Menthol Kings Hard Packs Full Flavor 100s Soft Packs Light 100s Soft Packs Ultra Light 100s Soft Packs Menthol 100s Soft Packs Menthol Light 100s Soft Packs Full Flavor 100s Hard Packs Light 100s Hard Packs Ultra Light 100s Hard Packs Menthol 100s Hard Packs Menthol 100s Hard Packs Menthol Light 100s Hard Packs



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Total

The sales volumes in cigarettes for each brand style for fiscal year 2007 for the Baron American Blend brand were as follows:

Full Flavor Kings Hard Packs Light Kings Hard Packs Ultra Light Kings Hard Packs Menthol Kings Hard Packs Non Filter Kings Soft Packs Full Flavor 100s Soft Packs Light 100s Soft Packs Ultra Light 100s Soft Packs Menthol 100s Soft Packs Menthol Light 100s Soft Packs Light 100s Hard Packs Light 100s Hard Packs Ultra Light 100s Hard Packs Menthol 100s Hard Packs Menthol 100s Hard Packs Menthol 100s Hard Packs



Total

Anticipated sales for 2008 for the Baron American Blend brand are as follows:

Full Flavor Kings Hard Packs Light Kings Hard Packs Ultra Light Kings Hard Packs Menthol Kings Hard Packs Non Filter Kings Soft Packs Full Flavor 100s Soft Packs Light 100s Soft Packs



Ultra Light 100s Soft Packs Menthol 100s Soft Packs Menthol Light 100s Soft Packs Full Flavor 100s Hard Packs Light 100s Hard Packs Ultra Light 100s Hard Packs Menthol 100s Hard Packs Menthol Light 100s Hard Packs



Total

II. Advertisements (other than outdoor billboard advertisements)

Farmers Tobacco Co. of Cynthiana Inc. continues to be in compliance with the advertising plans approved on November 18, 2003 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,

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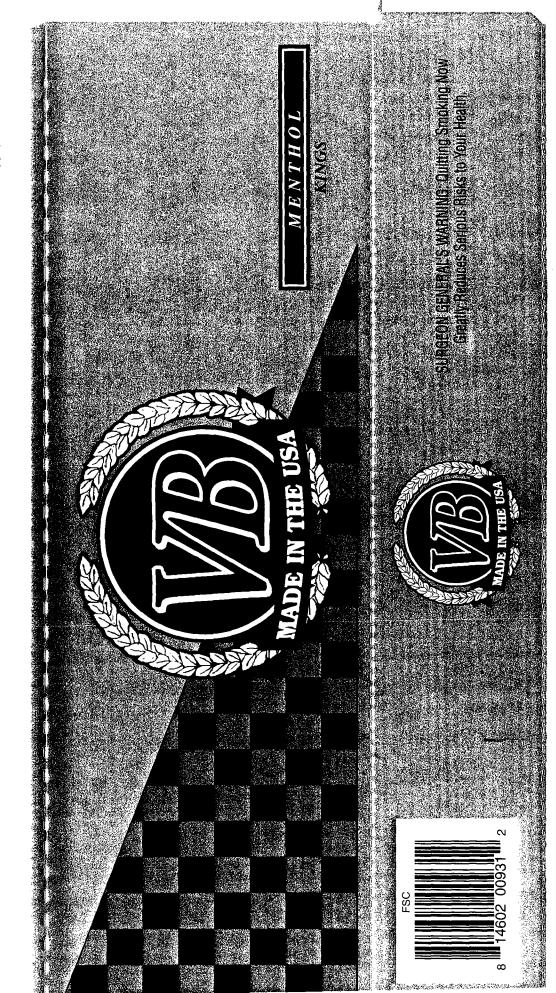
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Robert M. Ammerman Vice President Farmers Tobacco Co. of Cynthiana, Inc.

Selected packaging samples from those submitted with the plan.







UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

Division of Advertising Practices

May 19, 2008

. Children and

Mr. Robert L. Ammerman Farmer's Tobacco Co. Of Cynthiana 636 US Hwy 27 North P.O. Box 98 Cynthiana, KY 41031

Dear Mr. Ammerman:

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 Farmer's Tobacco Co. of Cynthiana ("Farmer's Tobacco") on May 8, 2008, calling for the simultaneous display of the four health warnings on packaging of certain varieties of the Kentucky's Best, Baron, and VB Made in the USA brands of cigarettes.

Farmer's Tobacco's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your March 30, 2006, and April 10 and May 8, 2008 letters appear to meet the requirements of the Cigarette Act for size and conspicuousness.¹ Farmer's Tobacco's plan for packaging is hereby approved for the following brand styles:

- twenty-one varieties of the Kentucky's Best brand, including Full Flavor Kings (soft pack and hard pack), Full Flavor 100's (soft pack and hard pack), Light Kings (soft pack and hard pack), Light 100's (soft pack and hard pack), Ultra Light Kings (soft pack and hard pack), Ultra Light 100's (soft pack and hard pack), Menthol Kings (soft pack and hard pack), Menthol 100's (soft pack and hard pack), Menthol Light Kings (soft pack and hard pack), Menthol Light 100's (soft pack and hard pack), Menthol Light 100's (soft pack and hard pack), Menthol Light Soft pack and hard pack), Menthol Light 100's (soft pack and hard pack), Menthol Light Kings (soft pack and hard pack), Menthol Light 100's (soft pack and hard pack), and Non Filter Kings soft pack;
- fifteen varieties of the Baron brand of cigarettes, including Full Flavor Kings hard pack, Full Flavor 100's (soft pack and hard pack), Light Kings hard pack, Light 100's (soft pack and hard pack), Ultra Light Kings hard pack, Ultra Light 100's (soft pack and hard pack),

¹ Although one of the warnings on one of the cartons submitted with your April 10, 2008 letter contained a typographical error, a corrected sample was submitted. This approval only pertains to packaging that meets the requirements of the Cigarette Act.

Mr. Robert Ammerman May 19, 2008 Page 2

Menthol Kings hard pack, Menthol 100's (soft pack and hard pack), Menthol Light 100's (soft pack and hard pack), and Nonfilter Kings soft pack; and

eighteen varieties of the VB Made in the USA brand, including Full Flavor Kings (soft pack and hard pack), Full Flavor 100's (soft pack and hard pack), Light Kings (soft pack and hard pack), Light 100's (soft pack and hard pack), Ultra Light 100's (soft pack and hard pack), Menthol Kings (soft pack and hard pack), Menthol 100's (soft pack and hard pack), Menthol Light Kings soft pack, Menthol Light 100's (soft pack and hard pack), and Non Filter Kings soft pack.

This approval is effective on the date of this letter and ends on May 18, 2009. 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.

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

If you have any questions regarding this approval, please contact Haley Zernich at (202) 326-3485.

Very truly yours,

Mary C. Engla

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.



U.S. Grown Leaf, Inc.

8689 Old Cox Road Chase City, Virginia 23924

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May 14, 2008

Ms. Sallie Schools Division of Advertising Practices Federal Trade Commission 601 New Jersey Avenue, N.W. Mail Drop NJ-3212 Washington, DC 20580

Dear Ms. Schools:

Pursuant to the Federal Cigarette Labeling and Advertising Act (the Cigarette Act), U.S. Grown Leaf, Inc. is submitting a plan for rotation of the Surgeon General's health warning under Section 1333 (c) (2) for the Adventure brand of cigarettes.

Adventure brand cigarette is the only brand U.S. Grown Leaf, Inc. has manufactured on our behalf and we do not manufacture or import any other brands.

The health warnings will appear exactly as shown on the samples of the brand Adventure submitted with our contract manufacturer Virginia Brands, LLC's letter dated July 5, 2005.

The styles of Adventure are listed below:

- 1. Full Flavor Kings (soft pack)
- 2. Light Kings (soft pack)
- 3. Menthol Kings (soft pack)
- 4. Menthol Lights Kings (soft pack)
- 5. Full Flavor 100's (soft pack)
- 6. Light 100's (soft pack)
- 7. Menthol 100's (soft pack)
- 8. Menthol Light 100's (soft pack)

Our sales volume for Adventure Brand cigarettes fiscal year 2007:

- 1. Full Flavor Kings (soft pack)
- 2. Light Kings (soft pack)
- 3. Menthol Kings (soft pack)
- 4. Menthol Light Kings (soft pack)
- 5. Full Flavor 100's (soft pack)
- 6. Light 100's (soft pack)
- 7. Menthol 100's (soft pack)
- 8. Menthol Light 100's (soft pack)



U.S. Grown Leaf, Inc. 8689 Old Cox Road Chase City, Virginia 23924 Phone: 434-372-3398 Fax: 434-372-4219 The sales volume for 2008 is projected to be less than sales volume for 2007.

We do not anticipate that our sales for Adventure brand cigarettes manufactured in fiscal year 2008 shall exceed sticks per brand style.

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AND THE WORLD STREET

We will ensure all four warnings are equally displayed on the packs and cartons for each brand style for one year beginning on the date of approval of this plan. We will maintain records to demonstrate compliance.

U.S. Grown Leaf, Inc. continues to be in compliance with its' plan for advertising the Adventure brand that was approved by the FTC on Nov. 10, 2004.

Sincerely, James D/ Jengings President/CEO

U.S. Grown Leaf, Inc. 8689 Old Cox Road Chase City, Virginia 23924 Phone: 434-372-3398 Fax: 434-372-4219



UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

Division of Advertising Practices

May 19, 2008

Mr. James D. Jennings U.S. Grown Leaf, Inc. 8689 Old Cox Road Chase City, VA 23924

Dear Mr. Jennings:

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 U.S. Grown Leaf, Inc. on May 14, 2008, calling for the simultaneous display of the four health warnings on the packaging of eight soft pack varieties of the Adventure brand of cigarettes.

U.S. Grown Leaf's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with Virginia Brands LLC's (your contract manufacturer) letter of July 5, 2005 appear to meet the requirements of the Cigarette Act for size and conspicuousness. U.S. Grown Leaf's plan for the display of the four health warnings on packaging is hereby approved for the following eight soft pack varieties of the Adventure brand: Full Flavor Kings, Full Flavor 100's, Menthol Light Kings, Menthol Light 100's, Light Kings, Light 100's, Menthol Kings, and Menthol 100's. This approval is effective on the date of this letter and ends on May 18, 2009. Approval of the 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.

You should also be aware that Section 1335a of the Cigarette Act requires that manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

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.

Mr. James D. Jennings May 19, 2008 Page 2

If you have any questions regarding this approval, please contact Clovia Hutchins at (202) 326-3215.

Very truly yours,

Mary K. Engle

Associate Director

May 14, 2008

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

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 renewal of the alternative method to the quarterly Surgeon General Warning rotation plan for packaging of the three Smokin Joes 100 size box varieties, Full Flavor, Light, and Ultra Light that expire on May 9, 2008 and the two Smokin Joes 100 size box varieties, Menthol and Menthol Light that expire on August 7, 2008. 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).

On a letter from the FTC dated April 25, 2000, Smokin Joes received approval for the Surgeon General rotation plan for Smokin Joes styles noted on a Smokin Joes submission letter dated February 16, 2000 (FTC approval on April 25, 2000, indicates that Smokin Joes Natural and Smokin Joes are the same brand, when they are in fact separate brands that use the same quarterly rotation schedule.). While Smokin Joes continues to rotate the warnings quarterly on the Smokin Joes brand packaging that was approved by the FTC on April 25, 2000, we will continue to equalize the four warnings on the three Smokin Joes brand 100 size box varieties, Full Flavor, Light, and Ultra Light that were approved by the FTC on August 6, 2007.

The five 100 size box varieties, Full Flavor, Light, Ultra Light, Menthol and Menthol Light of Smokin Joes brand are packaged in 200 count cartons ("Outer Cartons"). Each Outer Carton will contain 10 packs of 20 cigarettes each ("Pack"). The warnings will continue to appear exactly as they do on the actual pack labels and cartons of the three Smokin Joes 100 size box varieties, Full Flavor, Light, and Ultra Light that were submitted with our letter of March 30, 2007, and of and the two Smokin Joes 100 size box varieties, Menthol Light that were submitted with our letter of July 26, 2007.

800-274-8010 www.smokinjoe.com 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 brands as well as anticipated sales figures for the Nightclub cigarette brand are provided on Exhibit A. The Nightclub brand was approved by the FTC on February 19, 2008, however sales have not yet commenced thus anticipated sales numbers are provided on Exhibit A. Smokin Joes manufactures and imports a number of cigarette brand styles, of all Smokin Joes manufactured and imported cigarette brand styles, from November 14, 2006 through November 13, 2007, the biggest seller was SMOKIN JOE'S FF 100'S SOFT PACK, totaling **Exercise**.

If this plan for the alternative to quarterly rotation of warnings on packaging is approved, the four cigarette health warnings will continue to appear on the packs and cartons of the five 100 size box varieties, Full Flavor, Light, Ultra Light, Menthol and Menthol Light of Smokin Joes brand 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.

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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.

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, Karen E. Delanev Tax Compliance Specialist

EXHIBIT A

PRODUCT EXACT* AND EXACT**	STICKS (Actual Stick Sales Figures 11/14/2006 - 11/13/2007)
EXACT FULL FLAVOR 100 SOFT PACK*	
EXACT LIGHT 100 SOFT PACK*	
EXACT MENTHOL 100 SOFT PACK*	
EXACT MENTHOL LIGHT 100 SOFT PACK*	
EXACT ULTRA LIGHT 100 SOFT PACK*	
EXACT FULL FLAVOR KING BOX*	
EXACT FULL FLAVOR KING SOFT PACK*	
EXACT LIGHT KING BOX*	
EXACT LIGHT KING SOFT PACK*	
EXACT MENTHOL KING SOFT PACK*	
EXACT MENTHOL LIGHT KING SOFT PACK*	
EXACT NON-FILTER KING BOX *	
EXACT FULL FLAVOR 100 SOFT PACK**	
EXACT LIGHT 100 SOFT PACK**	
EXACT MENTHOL 100 SOFT PACK**	
EXACT MENTHOL LIGHT 100 SOFT PACK**	
EXACT ULTRA LIGHT 100 SOFT PACK**	
EXACT FULL FLAVOR KING BOX**	
EXACT FULL FLAVOR KING SOFT PACK**	
EXACT LIGHT KING BOX**	
EXACT LIGHT KING SOFT PACK**	
EXACT MENTHOL KING SOFT PACK**	
EXACT MENTHOL LIGHT KING SOFT PACK**	
PRODUCT MARKET	STICKS (Actual Stick Sales Figures 11/14/2006 - 11/13/2007)
MARKET FULL FLAVOR KING SOFT PACK	
MARKET LIGHT KING SOFT PACK	
MARKET MENTHOL KING SOFT PACK	
MARKET MENTHOL LIGHT KING SOFT PACK	
MARKET NON-FILTER KING SIZE BOX	
MARKET FULL FLAVOR KING BOX	
MARKET LIGHT KING BOX	
MARKET FULL FLAVOR 100 SOFT PACK	
MARKET LIGHT 100 SOFT PACK	
MARKET MENTHOL 100 SOFT PACK	
MARKET MENTHOL LIGHT 100 SOFT PACK	
MARKET ULTRA LIGHT 100 SIZE SOFT PACK	
MARKET MENTHOL 100 BOX	
MARKET MENTHOL LIGHT 100 BOX	
MARKET ULTRA LIGHT 100 BOX	

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PRODUCT SMOKIN JOES NATURAL	STICKS (Actual Stick Sales Figures 11/14/2006 - 11/13/2007)
SMOKIN JOES NATURAL FULL FLAVOR KING BOX	
SMOKIN JOES NATURAL FULL FLAVOR KING SOFT PACK	
SMOKIN JOES NATURAL MEDIUM KING SOFT PACK	
SMOKIN JOES NATURAL LIGHT KING SOFT PACK	
SMOKIN JOES NATURAL ULTRA LIGHT KING SOFT PACK	
SMOKIN JOES NATURAL NON-FILTER KING SOFT PACK	
SMOKIN JOES NATURAL MENTHOL KING SIZE BOX	
SMOKIN JOES NATURAL MENTHOL LIGHT KING SIZE BOX	
SMOKIN JOES NATURAL FULL FLAVOR 100 SOFT PACK	
SMOKIN JOES NATURAL MEDIUM 100 SOFT PACK	
SMOKIN JOES NATURAL LIGHT 100 SOFT PACK	
SMOKIN JOES NATURAL MENTHOL 100 SIZE SOFT PK	
SMOKIN JOES NATURAL MENTHOL LIGHT 100 SOFT PK	
SMOKIN JOES NATURAL ULTRA LIGHT 100 SOFT PACK	
SMOKIN JOES NATURAL FULL FLAVOR 100 SIZE BOX	
SMOKIN JOES NATURAL LIGHT 100 SIZE BOX	
SMOKIN JOES NATURAL LIGHT KING SIZE BOX	
SMOKIN JOES NATURAL ULTRA LIGHT 100 SIZE BOX	
PRODUCT EXACT SPECIAL	STICKS (Actual Stick Sales Figures 11/14/2006 - 11/13/2007)
EXACT SPECIAL FULL FLAVOR KING SIZE SOFT PACK	
EXACT SPECIAL LIGHT KING SIZE SOFT PACK	
EXACT SPECIAL MENTHOL KING SIZE SOFT PACK	
EXACT SPECIAL MENTHOL LIGHT KING SIZE SOFT PACK	
EXACT SPECIAL FULL FLAVOR 100 BOX	
EXACT SPECIAL LIGHT 100 BOX	
EXACT SPECIAL MENTHOL 100 BOX	
EXACT SPECIAL MENTHOL LIGHT 100 BOX	
EXACT SPECIAL ULTRA LIGHT 100 BOX	
PRODUCT LEWISTON SPECIAL	STICKS (Actual Stick Sales Figures 11/14/2006 - 11/13/2007)
LEWISTON SPECIAL FULL FLAVOR KINGS SOFT PACK	
LEWISTON SPECIAL LIGHT KINGS SOFT PACK	
LEWISTON SPECIAL MENTHOL KINGS SOFT PACK	
LEWISTON SPECIAL MENTHOL LIGHT KINGS SOFT PACK	
LEWISTON SPECIAL ULTRA LIGHT KINGS SOFT PACK	
LEWISTON SPECIAL FULL FLAVOR 100 BOX	
LEWISTON SPECIAL LIGHT 100 BOX	
LEWISTON SPECIAL MENTHOL 100 SIZE BOX	
LEWISTON SPECIAL MENTHOL LIGHT 100 SIZE BOX	
LEWISTON SPECIAL ULTRA LIGHT 100 SIZE BOX	

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PRODUCT LEWISTON	STICKS (Actual Stick Sales Figures 11/14/2006 - 11/13/2007)
LEWISTON FULL FLAVOR KING SIZE SOFT PACK	
LEWISTON LIGHT KING SIZE SOFT PACK	
LEWISTON MENTHOL KING SIZE SOFT PACK	
LEWISTON MENTHOL LIGHT KING SIZE SOFT PACK	
LEWISTON NON-FILTER KING SIZE SOFT PACK	
LEWISTON FULL FLAVOR KING SIZE BOX	
LEWISTON LIGHT KING SIZE BOX	
LEWISTON FULL FLAVOR 100 SIZE SOFT PACK	
LEWISTON LIGHT 100 SIZE SOFT PACK	
LEWISTON MENTHOL 100 SIZE SOFT PACK	
LEWISTON MENTHOL LIGHT 100 SIZE SOFT PACK	
LEWISTON ULTRA LIGHT 100 SIZE SOFT PACK	
PRODUCT NIGHTCLUB	STICKS (Estimated Stick Sales Figures 11/14/2006 - 11/13/2007)
NIGHTCLUB FULL FLAVOR KING SIZE INTERNATIONAL STLYE BOX	
NIGHTCLUB LIGHT KING SIZE INTERNATIONAL STLYE BOX	
PRODUCT SMOKIN JOES	STICKS (Actual Stick Sales Figures 11/14/2006 - 11/13/2007)
SMOKIN JOES FULL FLAVOR KING SIZE SOFT PACK	
SMOKIN JOES LIGHT KING SIZE SOFT PACK	
SMOKIN JOES MENTHOL KING SIZE SOFT PACK	
SMOKIN JOES MENTHOL LIGHT KING SIZE SOFT PACK	
SMOKIN JOES ULTRA LIGHT KING SIZE SOFT PACK	
SMOKIN JOES NON FILTER KING SIZE SOFT PACK	
SMOKIN JOES FULL FLAVOR KING SIZE BOX	
SMOKIN JOES LIGHT KING SIZE BOX	
SMOKIN JOES FULL FLAVOR 100 SOFT PACK	
SMOKIN JOES LIGHT 100 SOFT PACK	
SMOKIN JOES MENTHOL 100 SOFT PACK	
SMOKIN JOES MENTHOL LIGHT 100 SOFT PACK	
SMOKIN JOES ULTRA LIGHT 100 SOFT PACK	
SMOKIN JOES FULL FLAVOR 100 BOX	
SMOKIN JOES LIGHT 100 BOX	
SMOKIN JOES ULTRA LIGHT 100 SIZE BOX	
SMOKIN JOES MENTHOL 100 BOX	
SMOKIN JOES MENTHOL LIGHT 100 BOX	
PRODUCT OUTDOOR FREEDOM	STICKS (Actual Stick Sales Figures 11/14/2006 - 11/13/2007)
OUTDOOR FREEDOM FULL FLAVOR KING SOFT PACK	
OUTDOOR FREEDOM FULL FLAVOR KING SIZE BOX	
OUTDOOR FREEDOM LIGHT KING SOFT PACK	
OUTDOOR FREEDOM LIGHT KING SIZE BOX	

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PRODUCT SMOKIN JOES PREMIUM ¹	STICKS (Actual Stick Sales Figures 11/14/2006 - 11/13/2007)
SMOKIN JOE PREMIUM FULL FLAVOR KING SOFT PACK	
SMOKIN JOE PREMIUM LIGHT KING SOFT PACK	
SMOKIN JOE PREMIUM MENTHOL KING SOFT PACK	
SMOKIN JOE PREMIUM MENTHOL LIGHT KING SOFT PACK	
SMOKIN JOE PREMIUM ULTRA LIGHT KING SOFT PACK	
SMOKIN JOE PREMIUM NON FILTER KING SOFT PACK	
SMOKIN JOE PREMIUM FULL FLAVOR KING SIZE BOX	
SMOKIN JOE PREMIUM LIGHT KING SIZE BOX	
SMOKIN JOE PREMIUM FULL FLAVOR 100 SIZE SOFT PACK	
SMOKIN JOE PREMIUM LIGHT 100 SIZE SOFT PACK	
SMOKIN JOE PREMIUM MENTHOL 100 SIZE SOFT PACK	
SMOKIN JOE PREMIUM MENTHOL LIGHT 100 SIZE SOFT PACK	
SMOKIN JOE PREMIUM ULTRA LIGHT 100 SIZE SOFT PACK	
SMOKIN JOE PREMIUM CANANDIAN LIGHT KING SIZE BOX	

PRODUCT (TOP SELLING SKU) STICKS (Actual Stick Sales Figures 11/14/2006 - 11/13/2007)
SMOKIN JOES FULL FLAVOR 100 SOFT PACK

* Indian Head Logo Packaging

**EXACT Packaging Approved Ap 25, 2000

¹Smokin Joes Premium Medium King Size Soft Pack and Smokin Joes Premium Medium 100 Size Soft Pack are nolonger manufactured.

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UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

Division of Advertising Practices

May 20, 2008

Ms. Karen E. Delaney 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 revised proposed plan filed by Joseph M. Anderson d/b/a Smokin Joes ("Smokin Joes") on May 14, 2008, calling for the simultaneous display of the four health warnings on the packaging of five hard pack varieties of the Smokin Joes brand of cigarettes.

Smokin Joes' sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your March 30 and July 26, 2007 letters appear to meet the requirements of the Cigarette Act for size and conspicuousness. Smokin Joes' plan for the simultaneous display of the four health warnings on packaging is hereby approved for the following five hard pack varieties of the Smokin Joes brand: Full Flavor 100's, Light 100's, Ultra Light 100's, Menthol 100's, and Menthol Light 100's. This approval is effective on the date of this letter and ends on May 19, 2009. Approval of the 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.

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

If you have any questions regarding this approval, please contact Haley Zernich at (202) 326-3485.

Very truly yours,

K. Engle

Mary K. Kingle Associate Director

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.



Date: May 14, 2008

VIA UPS Overnight

Ms. Aine Farrell Bureau of Consumer Protection Division of Advertising Practices Federal Trade Commission Mail Drop NJ - 3212 Sixth and Pennsylvania Avenue, N.W. Washington, D.C.20580 Tel: 202-326-3013 Fax: 202-326-3259

> RE: Dhanraj Imports, Inc. – Dynasty® Cigarettes Black Pearl Cigarette Labeling Rotation Pursuant to 15 U.S.C. § 1333 (c) (2)

Dear Ms. Aine Farrell:

This is an application pursuant to 15 U.S.C. § 1333 (c) (2) for approval to include Dhanraj Imports. Inc.'s ("Dhanraj") Health Warning Rotation plan for the Dynasty® brand Black Pearl International Tin Pack brand style of cigarettes in packaging style of five packs per cube each to contain 100 Class A Cigarettes. Dhanraj's address is 11731 Sterling Avenue, Suite F, Riverside, CA, 92503.

On September 28, 2001/ March 9, 2004; November 25, 2002/ May 31, 2006/ January 10, 2007/ May 09, 2007/ July 09, 2007/ March 13, 2008; May 13, 2004/ July 20, 2004; August 27, 2004; October 12, 2004; October 12, 2004/ May 24, 2006; October 12, 2004; April 27, 2005 and September 09, 2005 The FTC approved plans for the 10/20's, Zanzibar, Connect, Castle, Rook, Marks, Dhyan, Lady Bloom, Ms. CEO and DD Select brands of cigarettes, respectively as evidenced by your office letter.

Dhanraj will maintain records demonstrating its compliance with this plan. Following is a chart showing the current rotation plans for all the brands of cigarettes sold by Dhanraj. The four health warnings will be rotated based upon the date of order of packs and cubes. The warnings will appear exactly as shown on the samples provided with our letter dated May 01, 2008.

Continued Page-2

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Quarter	Months	10/20's	Zanzibar	Connect	Castle	Rook	Marks	Dhyan
1 st	Jan- March	Α	В	С	D	A	В	С
2 nd	Apr- June	B	С	D	Α	В	С	D
3 rd	July- Sept	С	D	Α	В	С	D	A
4 th	Oct- Dec	D	A	В	С	D	A	В

Quarter	Quarter Months I	Lady Bloom-	Ms. CEO	DD	Dynasty	
		120's	120's	Select		
1 st	Jan-March	D	Α	В	С	
2 nd	Apr- June	Α	В	С	D	
3 rd	July- Sept	В	С	D	A	
4 th	Oct- Dec	С	D	Α	В	

The HEALTH WARNINGS are as follow,

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.

С.

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.

Continued Page-3

Page 3



For our advertising we will use the Health Warning formats submitted with the 1985 plans of the Five Leading U.S. Cigarette Manufacturers and we will place the warnings as specified in those plans. Copies of the formats we will be using were submitted with our May 17, 2004 letter.

The four Health Warnings for advertising materials for Dynasty® brand will be rotated quarterly as per the schedule shown above.

We will be pleased to assist any of your requirements in the matter.

With Best Regards,

S. B. Patel President



Division of Advertising Practices

September 28, 2001

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A COLORIDA CONTRACTOR OF THE OWNER OF THE OWNE

Mr. Sanjay Patel President Dhanraj International, Inc. 5800 S. Eastern Ave Ste. #350 Commerce, CA 90040-4016

Dear Mr. Patel:

The Federal Trade Commission ("the 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 the revised proposed plan filed by Dhanraj International, Inc. on September 25, 2001 calling for quarterly rotation of the four health warnings on packaging of certain varieties of the "10/20" brand of cigarettes.

The warnings on the sample packs and cartons of the "10/20" brand submitted with your letters of June 4, 2001 and July 12, 2001 appear to comply with the requirements of the Cigarette Act for size and conspicuousness.¹ Dhanraj International, Inc.'s plan has been approved for the following varieties of the "10/20" brand of cigarettes: full flavor 100's, menthol light 100's, ultra light 100's, lights 100's, and menthol 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.

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

Although the warnings on packs and cartons of some brand styles submitted contained typographical errors, revised packaging was submitted. This approval pertains only to the packaging that meets the requirements of the Cigarette Act.

Mr. Sanjay Patel President September 28 2001 Page 2

You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services ("HHS"). Furthermore, the Tariff Act of 1930, 19 U.S.C. § 1681a(c)(1), as amended by the Tariff Suspension and Trade Act of 2000, Pub. L. No. 106-476, 114 Stat. 2179, 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 HHS.

Very truly yours,

Many K. Engle Mary K. Engle

Acting Associate Director

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Division of Advertising Practices

UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

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March 9, 2004

Mr. Sanjay Patel President Dhanraj Imports, Inc. 11731 Sterling Avenue, Suite F Riverside, CA 92503-4958

Dear Mr. Patel:

The Federal Trade Commission ("the 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 the revised proposed plan filed by Dhanraj Imports, Inc. on February 25, 2004 calling for quarterly rotation of the four health warnings on packaging of certain varieties of the "10/20's" brand of cigarettes.

The warnings on the sample packs and cartons of the "10/20's" brand submitted with your January 27, 2004 letter appear to comply with the requirements of the Cigarette Act for size and conspicuousness. Dhanraj Imports, Inc.'s plan has been approved for the following twenty-one varieties of the "10/20's" brand of cigarettes: full flavor box (king and 100's), menthol light box (king and 100's), ultra lights box (king and 100's), lights box (king and 100's), menthol box (king and 100's), full flavor soft pack (king and 100's), menthol light soft pack (king and 100's), lights soft pack (king and 100's), ultra lights soft pack (king and 100's), menthol soft pack (king and 100's), and non filter king soft pack. Approval of the 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 if Dhanraj Imports, Inc. does decide 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.

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. Sanjay Patel President March 9, 2004 Page 2

You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services ("HHS"). Furthermore, the Tariff Act of 1930, 19 U.S.C. § 1681a(c)(1), as amended by the Tariff Suspension and Trade Act of 2000, Pub. L. No. 106-476, 114 Stat. 2179, 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 HHS.

Very truly yours,

Mary K Engle Associate Director



Division of Advartising Practices

November 25, 2002

Mr. Sanjay Patel President Dhanraj Imports, Inc. 12043 Barclay Drive Moreno Valley, CA 92557

Dear Mr. Patel:

The Federal Trade Commission ("the 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 the revised proposed plan filed by Dhanraj Imports, Inc. on November 25, 2002 calling for quarterly rotation of the four health warnings on packaging of certain varieties of the Zanzibar brand of clove cigarettes.

The warnings on the sample packs and cartons of the Zanzibar brand submitted with your November 14, 2002 letter appear to comply with the requirements of the Cigarette Act for size and conspicuousness. Dhanraj Imports, Inc.'s plan has been approved for the following filter hard pack varieties of the Zanzibar brand of cigarettes: classic and lights. Approval of the 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.

If Dhanraj Imports, Inc. does decide 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.

You should be aware that Section 1335a of the Cigarette Act requires that a list of the

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.

FEDERAL TRADE

Mr. Sanjay Patel November 25, 2002 Page 2

ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services ("HHS"). Furthermore, the Tariff Act of 1930, 19 U.S.C. § 1681a(c)(1), as amended by the Tariff Suspension and Trade Act of 2000, Pub. L. No. 106-476, 114 Stat. 2179, 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 HHS.

Very truly yours,

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Mary K Engle Associate Director

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Division of Advertising Practices

May 31, 2006

William J. Hunter, Jr., Esq. Stoll, Keenon, Ogden PLLC 2650 AEGON Center 400 West Market Street Louisville, KY 40202

Dear Mr. Hunter:

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, on November 25, 2002, I approved a plan filed on behalf of Dhanraj Imports, Inc. ("Dhanraj") calling for quarterly rotation of the four health warnings in advertising and on the packaging of certain varieties of the Zanzibar brand of cigarettes. In a letter dated May 17, 2006, you propose to expand Dhanraj's plan for the display of the warnings on packaging to include the Xtreme Clove international hard pack variety of the Zanzibar brand.

The warnings on the sample cartons submitted with your March 16, 2006 letter, and on the sample packs submitted with your May 10, 2006 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. Dhanraj's expansion of its plan is hereby approved for the Xtreme Clove international hard pack variety of the Zanzibar brand. Approval of the 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.

You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services ("HHS"). Furthermore, 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

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.

William J. Hunter, Jr., Esq. May 31, 2006 Page 2

stating that the manufacturer has submitted and will continue to submit the list of ingredients to HHS.

If you have any questions regarding this approval, please contact Todd Dickey at (202) 326-3648.

Very truly yours,

- Engle

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Mary Engle Associate Director



Division of Advertising Practices

January 10, 2007

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Mr. S.B. Patel, President Dhanraj Imports, Inc. 11731 Sterling Avenue, Suite F Riverside, CA 92503

Dear Mr. Patel:

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, on November 25, 2002, I approved a plan filed on behalf of Dhanraj Imports, Inc. ("Dhanraj") calling for quarterly rotation of the four health warnings on the packaging of certain varieties of the Zanzibar brand of clove cigarettes. In a letter dated January 3, 2007, you propose to expand Dhanraj's plan for the display of the warnings on packaging to include three additional international hard pack varieties of the Zanzibar brand.

The warnings on the sample packs and cartons submitted with your December 18, 2006 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. Dhanraj's expansion of its plan for the Zanzibar brand is hereby approved for the Ultimate, Crossfire, and Lights international hard pack varieties. Approval of the 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.

You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services ("HHS"). Furthermore, 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

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.

Mr. S.B. Patel January 10, 2007 Page 2

HHS.

If you have any questions regarding this approval, please contact Todd Dickey at (202) 326-3648.

Very truly yours,

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Mary K. Engle Associate Director



Division of Advertising Practices

May 9, 2007

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Mr. S.B. Patel President Dhanraj Imports, Inc. 11731 Sterling Avenue, Suite F Riverside, CA 92503

Dear Mr. Patel:

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, on November 25, 2002, I approved a plan filed on behalf of Dhanraj Imports, Inc. ("Dhanraj") calling for quarterly rotation of the four health warnings in advertising and on the packaging of certain varieties of the Zanzibar brand of clove cigarettes. In a letter dated May 4, 2007, you propose to expand Dhanraj's plan for the display of the warnings on packaging to include five additional international hard pack varieties of the Zanzibar brand.

The warnings on the sample packs and cartons submitted with your letters dated April 9 and May 4, 2007 appear to meet the requirements of the Cigarette Act for size and conspicuousness.¹ Dhanraj's expansion of its plan for the Zanzibar brand is hereby approved for the following five international hard pack varieties: Cherry, Vanilla, Chardonnay, Zanzilatte-Café Latte, and Zanzitwist-Citrus. 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 one of the warnings on the packaging submitted contained an error, corrected samples were submitted. This approval pertains only to packaging that meets the requirements of the Cigarette Act.

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. S.B. Patel May 9, 2007 Page 2

You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services ("HHS"). Furthermore, 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 HHS.

If you have any questions regarding this approval, please contact Aine Farrell at (202) 326-3013.

Very truly yours,

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Mary K. Engle Associate Director



Division of Advertising Practices

July 9, 2007

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- - English Charles

Mr. Sanjay B. Patel President Dhanraj Imports, Inc. 11731 Sterling Ave. Suite F Riverside, CA 92503

Dear Mr. Patel:

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, on November 25, 2002, I approved a plan filed on behalf of Dhanraj Imports, Inc. ("Dhanraj") calling for quarterly rotation of the four health warnings in advertising and on the packaging of certain varieties of the Zanzibar brand of cigarettes. In a letter dated July 5, 2007, you propose to expand Dhanraj's plan for the display of the warnings on packaging to include two additional international hard pack varieties of the Zanzibar brand.

The warnings on the sample cartons submitted with your June 19, 2007 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. Dhanraj's expansion of its plan for the Zanzibar brand is hereby approved for the "Princess" and "Princess 24 Carat" international hard pack varieties. Approval of the 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.

You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services ("HHS"). Furthermore, 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

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.

Mr. Sanjay B. Patel July 9, 2007 Page 2

HHS.

If you have any questions regarding this approval, please contact Aine Farrell at (202) 326-3013.

Very truly yours,

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Mary K. Engle Associate Director



March 13, 2008

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Mr. Sanjay B. Patel President Dhanraj Imports, Inc. 11731 Sterling Ave. Suite F Riverside, CA 92503

Dear Mr. Patel:

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, on November 25, 2002, I approved a plan filed on behalf of Dhanraj Imports, Inc. ("Dhanraj") calling for quarterly rotation of the four health warnings in advertising and on the packaging of certain varieties of the Zanzibar brand of cigarettes. In a letter dated March 10, 2008, you propose to expand Dhanraj's plan for the display of the warnings on packaging to include the ZanziAzul international hard pack variety of the Zanzibar brand.

The warnings on the sample packs and revised sample cartons submitted with your March 4, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness.¹ Dhanraj's expansion of its plan for the Zanzibar brand is hereby approved for the ZanziAzul international hard pack variety. 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.

You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services ("HHS"). Furthermore, Section 802 of the

¹ Although the warnings on the cartons initially submitted were not sufficiently conspicuous, revised samples were submitted. This approval only pertains to packaging that meets the requirements of the Cigarette Act.

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. Sanjay B. Patel March 13, 2008 Page 2

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 HHS.

If you have any questions regarding this approval, please contact Aine Farrell at (202) 326-3013.

Very truly yours,

K. Engle

Mary K. Engle Associate Director

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Division of Advertising Practices

CONNECT

May 13, 2004

Mr. Sanjay Potel President Dhanraj Imports, Inc. 11731 Sterling Avenue, Suite F Riverside, CA 92503-4958

Dear Mr. Patel:

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, <u>et seq</u>. ("the Cigarette Act"). Pursuant to that delegation, I have reviewed the revised proposed plan filed by Dhanraj Imports, Inc. on May 13, 2004 calling for quarterly rotation of the four health warnings on packaging of certain varieties of the "CONNECT" brand of cigarettes.

The warnings on the sample packs and cartons of the "CONNECT" brand submitted with your April 13, 2004 letter appear to comply with the requirements of the Cigarette Act for size and conspicuousness. Dhanraj Imports, Inc.'s plan has been approved for the following eleven soft pack varieties of the "CONNECT" brand of cigarettes: full flavor (king and 100's), lights (king and 100's), ultra lights (king and 100's), menthol (king and 100's), menthol lights (king and 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.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

I wish to remind you that if Dhanraj Imports, Inc. does decide 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.

You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary

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.

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Mr. Sanjay Patel Presidem May 13, 2004 Page 2

of the Department of Health and Human Services ("HHS"). Furthermore, the Tariff Act of 1930, 19 U.S.C. § 1681a(c)(1), as amended by the Tariff Suspension and Trade Act of 2000. Pub. L. No. 106-476, 114 Stat. 2179, 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 HHS.

Very truly yours. ngle Mary K. Engle Associate Director



Division of Advertising Practices

July 20, 2004

Mr. Sanjay Patel President Dhanraj Imports, Inc. 11731 Sterling Avenue, Suite F Riverside, CA 92503-4958

Dear Mr. Patel:

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"). On May 13, 2004, Dhanraj Imports, Inc.'s plan for the quarterly rotation of the four health warnings on packaging of certain varieties of the "CONNECT" brand of cigarettes was approved. On June 23, 2004, Dhanraj Imports, Inc. filed a supplement to expand its plan to include four additional brand styles of the "CONNECT" brand of cigarettes.

The warnings on the sample packs and cartons of the "CONNECT" brand submitted with your June 23, 2004 letter appear to comply with the requirements of the Cigarette Act for size and conspicuousness. Dhanraj Imports, Inc.'s plan has been approved for the following four box varieties of the "CONNECT" brand of cigarettes: full flavor king box, full flavor 100's box, lights king box, and lights 100 box. Approval of the 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 if Dhanraj Imports, Inc. does decide 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.

You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services ("HHS"). Furthermore, the Tariff Act of 1930, 19 U.S.C. § 1681a(c)(1), as amended by the Tariff Suspension and Trade Act of 2000, Pub. L. No. 106-476, 114 Stat. 2179, 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

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. Sanjay Patel President July 20, 2004 Page 2

and will continue to submit the list of ingredients to HHS.

Very truly yours, Very truly yours, Mary K. Eyle Mary K. Engle Associate Director



Division of Advertising Practices



August 27, 2004

Mr. Sanjay Patel President Dhanraj Imports, Inc. 12043 Barclay Drive Moreno Valley, CA 92557

Dear Mr. Patel:

The Federal Trade Commission ("the 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 the revised proposed plan filed by Dhanraj Imports, Inc. on August 19, 2004 calling for quarterly rotation of the four health warnings on packaging of certain varieties of the Castle brand of cigarettes and in advertising of that brand.

Your plan for the rotation of the warnings in advertising of the Castle brand of cigarettes has been approved. Approval of the plan assumes that the plan is implemented in good faith.

The warnings on the sample packs and cartons of the Castle brand submitted with your May 13, 2004 letter appear to comply with the requirements of the Cigarette Act for size and conspicuousness. Dhanraj Imports, Inc.'s plan for the display of the warnings on packaging of the Castle brand of cigarettes has been approved for nine soft pack varieties (full flavor 100's, light 100's, ultra light 100's, menthol 100's, menthol light 100's, full flavor king, light king, menthol king, and non filter king) and seven box varieties (full flavor 100's, light 100's, ultra light 100's, menthol 100's, menthol light 100's, full flavor king, and light king). Approval of the 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.

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. Sanjay Patel August 27, 2004 Page 2

You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services ("HHS"). Furthermore, the Tariff Act of 1930, 19 U.S.C. § 1681a(c)(1), as amended by the Tariff Suspension and Trade Act of 2000, Pub. L. No. 106-476, 114 Stat. 2179, 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 HHS.

Very truly yours, Heather Hippsley

Acting Associate Director

FEDERAL TRADE



UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20550

Division of Adventising Practices

October 12, 2004

Mr. Sanjay Patel President Dhanraj Imports, Inc. 11731 Sterling Avenue, Suite F Riverside, CA 92503-4958

Dear Mr. Patel:

The Federal Trade Commission ("the 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 the revised proposed plan filed by Dhanraj Imports, Inc. on October 7, 2004 calling for quarterly rotation of the four health warnings on packaging of certain varieties of the "Rook" brand of cigarettes and in advertising of that brand.

Your plan for the rotation of the warnings in advertising of the "Rook" brand of cigarettes has been approved. Approval of the plan assumes that the plan is implemented in good faith.

The warnings on the sample packs and cartons of the "Rook" brand submitted with your July 27, 2004 letter appear to comply with the requirements of the Cigarette Act for size and conspicuousness. Dhanraj Imports, Inc.'s plan for the display of the warnings on packaging of the "Rook" brand of cigarettes plan has been approved for eleven soft pack varieties (full flavor king, full flavor 100's, lights king, lights 100's, ultra lights king, ultra lights 100's, menthol king, menthol 100's, menthol lights king, menthol lights 100's, and non filter king) and ten box varieties (full flavor king, full flavor 100's, lights king, lights 100's, ultra lights king, ultra lights 100's, menthol king, menthol 100's, menthol lights king, and menthol lights 100's). Approval of the 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.

You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary

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.

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Mr. Sanjay Patel President October 12, 2004 Page 2

of the Department of Health and Human Services ("HHS"). Furthermore, the Tariff Act of 1930, 19 U.S.C. § 1681a(c)(1), as amended by the Tariff Suspension and Trade Act of 2000, Pub. L. No. 106-476, 114 Stat. 2179, 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 HHS.

Very truly yours,

- Erele Mary K. Engle Associate Director



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Division of Advertising Practices

October 12, 2004

Mr. Sanjay Patel President Dhanraj Imports, Inc. 11731 Sterling Avenue, Suite F Riverside, CA 92503-4958

Dear Mr. Patel:

The Federal Trade Commission ("the 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 the revised proposed plan filed by Dhanraj Imports, Inc. on October 7, 2004 calling for quarterly rotation of the four health warnings on packaging of certain varieties of the "Marks" brand of cigarettes and in advertising of that brand.

Your plan for the rotation of the warnings in advertising of the "Marks" brand of cigarettes has been approved. Approval of the plan assumes that the plan is implemented in good faith.

The warnings on the sample packs and cartons of the "Marks" brand submitted with your July 27, 2004 letter appear to comply with the requirements of the Cigarette Act for size and conspicuousness. Dhanraj Imports, Inc.'s plan for the display of the warnings on packaging of the "Marks" brand of cigarettes plan has been approved for eleven soft pack varieties (full flavor king, full flavor 100's, lights king, lights 100's, ultra lights king, ultra lights 100's, menthol king, menthol 100's, menthol lights king, menthol lights 100's, and non filter king) and ten box varieties (full flavor king, full flavor 100's, lights king, lights 100's, ultra lights king, ultra lights 100's, menthol 100's, menthol 100's, menthol lights king, and menthol lights 100's). Approval of the 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.

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. Sanjay Patel President October 12, 2004 Page 2

You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services ("HHS"). Furthermore, the Tariff Act of 1930, 19 U.S.C. § 1681a(c)(1), as amended by the Tariff Suspension and Trade Act of 2000, Pub. L. No. 106-476, 114 Stat. 2179, 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 HHS.

Very truly yours,

Mary K. Engle (Associate Director

Division of Advertising Practices

May 24, 2006

Same of the second

William J. Hunter, Jr., Esq. Stoll, Keenon, Ogden PLLC 2650 AEGON Center 400 West Market Street Louisville, KY 40202

Dear Mr. Hunter:

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, on October 12, 2004, I approved a plan filed on behalf of Dhanraj Imports, Inc. ("Dhanraj") calling for quarterly rotation of the four health warnings in advertising and on the packaging of certain varieties of the Marks brand of cigarettes. In a letter dated May 22, 2006, you propose to expand your plan for the display of the warnings on packaging to include certain single stick varieties of that brand.

The warnings on the sample single stick packaging and cartons submitted with your January 10 and March 16, 2006 letters appear to meet the requirements of the Cigarette Act for size and conspicuousness.¹ Dhanraj's expansion of its plan is hereby approved for the following three single stick varieties of the Marks brand: Full Flavor 100's, Lights 100's, and Menthol 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.

You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services ("HHS"). Furthermore, Section 802 of the Tariff Suspension and Trade Act of 2000 prohibits the importation of cigarettes unless at the time

¹ Although one of the warnings on the packaging submitted with your January 10, 2006 letter contained a typographical error, revised packaging was submitted with your March 16, 2006 letter. This approval pertains only to packaging that meets the requirements of the Cigarette Act.

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.

William J. Hunter, Jr., Esq. May 24, 2006 Page 2

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 HHS.

If you have any questions regarding this approval, please contact Todd Dickey at (202) 326-3648.

Very truly yours,

Man K Engle

CONTRACT AND ADDRESS

Mary K. Engle Associate Director

Division of Advertising Practices

UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

October 12, 2004

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Mr. Sanjay Patel President Dhanraj Imports, Inc. 11731 Sterling Avenue, Suite F Riverside, CA 92503-4958

Dear Mr. Patel:

The Federal Trade Commission ("the 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 the revised proposed plan filed by Dhanraj Imports, Inc. on September 15, 2004 calling for quarterly rotation of the four health warnings on packaging of certain varieties of the "Dhyan" brand of bidis cigarettes and in advertising of that brand.

Your plan for the rotation of the warnings in advertising of the Dhyan brand of bidis cigarettes has been approved. Approval of the plan assumes that the plan is implemented in good faith.

The warnings on the sample packs and cartons of the "Dhyan" brand submitted with your September 15, 2004 letter appear to comply with the requirements of the Cigarette Act for size and conspicuousness. Dhanraj Imports, Inc.'s plan for the display of the warnings on packaging of the "Dhyan" brand of bidis cigarettes plan has been approved for the following eight box "Deluxe Bidis- Flavor Filter" varieties; Venilla, Strawberry, Chocolate, Wild cherry, Grape, Mint, and Regular. Approval of the 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.

You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services ("HHS"). Furthermore, the Tariff Act of 1930, 19 U.S.C. § 1681a(c)(1), as amended by the Tariff Suspension and Trade Act of 2000, Pub.

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. Sanjay Patel President October 12, 2004 Page 2

L. No. 106-476, 114 Stat. 2179, 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 HHS.

Very truly yours,

Margk Ergle Mary K.(Engle

Associate Director



Lody Bloom Ms. EEO

April 27, 2005

Mr. S. B. Patel President Dhanraj Imports, Inc. 11731 Sterling Ave., Suite F Riverside, CA 92503

Dear Mr. Patel:

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 two letters, which constitute a plan, filed by Dhanraj Imports, Inc. on April 18, 2005, calling for the quarterly rotation of the four health warnings in advertising for the Lady Bloom and Ms. CEO brands of cigarettes and on the packaging of three soft pack varieties of each of those brands.

Dhanraj's plan for the rotation of the warnings in advertising of the Lady Bloom and Ms. CEO brands of cigarettes has been approved. Approval of the plan assumes that the plan is implemented in good faith.

The warnings on the sample packs and cartons submitted with your April 18, 2005 letters appear to meet the requirements of the Cigarette Act for size and conspicuousness. Dhanraj's plan for the Lady Bloom and Ms. CEO brands is hereby approved for the following three soft pack varieties of each brand: Lights 120's, Ultra Lights 120's, and Menthol Lights 120's. Approval of the 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.

You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services ("HHS"). Furthermore, Section 802 of the Tariff Suspension and Trade Act of 2000 prohibits the importation of cigarettes unless at the time

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.

Mr. S. B. Patel April 27, 2005 Page 2

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 HHS.

If you have any questions regarding this approval, please contact Sallie Schools at (202) 326-3344.

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Very truly yours,

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Mary K. Engle Associate Director



Division of Advertising Practices

September 9, 2005

Mr. S.B. Patel, President Dhanraj Imports, Inc. 11731 Sterling Avenue, Suite F Riverside, CA 92503

Dear Mr. Patel:

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 Dhanraj Imports Inc. ("Dhanraj") on August 26, 2005, calling for quarterly rotation of the four health warnings in advertising of the DD Select brand of cigarettes and on the packaging of certain brand styles of that brand.

Dhanraj's plan for the rotation of the warnings in advertising of the DD Select brand of cigarettes has been approved. Approval of the plan assumes that the plan is implemented in good faith.

The warnings on the sample packs and cartons submitted with your May 11, 2005 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. Dhanraj's plan for packaging is hereby approved for the following twenty-one brand styles of the DD Select brand: Full Flavor 100s (Soft Pack and Box), Full Flavor King (Soft Pack and Box), Lights 100s (Soft Pack and Box), Lights King (Soft Pack and Box), Menthol 100s (Soft Pack and Box), Menthol King (Soft Pack and Box), Menthol Lights 100s (Soft Pack and Box), Menthol Lights King (Soft Pack and Box), Ultra Lights 100s (Soft Pack and Box), Ultra Lights King (Soft Pack and Box), and Non-Filter King Soft Pack. Approval of the 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.

You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services ("HHS"). Furthermore, Section 802 of the

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. S.B. Patel September 9, 2005 Page 2

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 HHS.

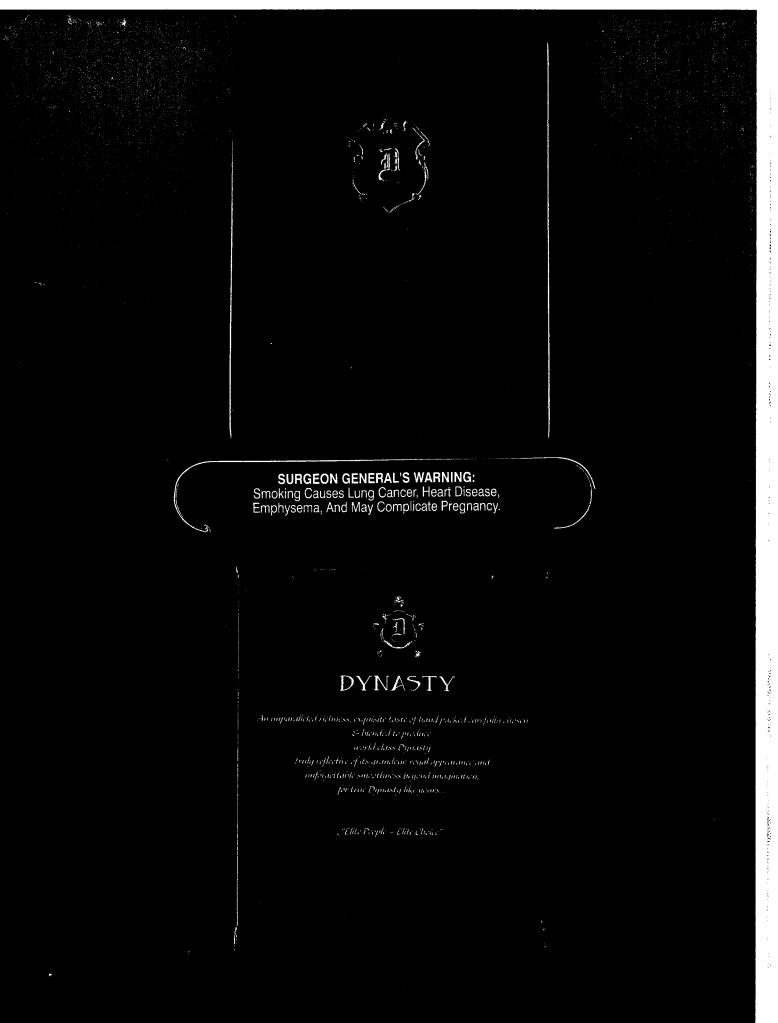
If you have any questions regarding this approval, please contact Todd Dickey at (202) 326-3648.

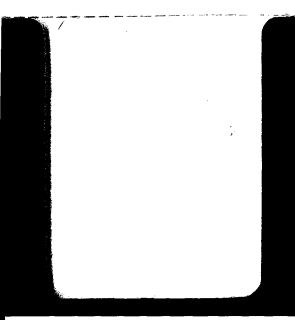
Very truly yours,

· Engle Mary K. Engle

Associate Director

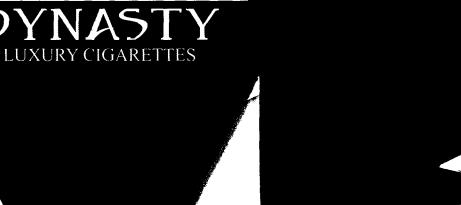
Selected packaging samples from those submitted with the plan.





DYNASTY Black Pearl

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



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UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

Division of Advertising Practices

May 21, 2008

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Mr. S.B. Patel Dhanraj Imports, Inc. 11731 Sterling Ave. Suite F Riverside, CA 92503

Dear Mr. Patel:

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 Dhanraj Imports, Inc. ("Dhanraj") on May 14, 2008, calling for quarterly rotation of the four health warnings in advertising for the Dynasty brand of cigarettes and on the packaging of the Black Pearl International ("Tin Pack") variety of that brand.

Dhanraj's plan for the rotation of the warnings in advertising for the Dynasty brand of cigarettes has been approved. Approval of the plan assumes that the plan is implemented in good faith.

The warnings on the sample packs and cartons submitted with your May 1, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. Dhanraj's plan for the display of health warnings on packaging for the Dynasty brand is hereby approved for the Black Pearl International ("Tin Pack") variety. Approval of the 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.

You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services ("HHS"). Furthermore, the Tariff Act of 1930, 19 U.S.C. § 1681a(c)(1), as amended by the Tariff Suspension and Trade Act of 2000, Pub. L. No. 106-476, 114 Stat. 2179, 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

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.

Mr. S.B. Patel May 21, 2008 Page 2

HHS.

If you have any questions regarding this approval, please contact Aine Farrell at (202) 326-3013.

Very truly yours,

K. Eyle havy

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Mary K. Engle Associate Director



May 19, 2008

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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 AND ADVERTISING PLANS

Dear Ms. Engle:

The following provides a supplement to Commonwealth's plan to add the Davidoff brand approved on January 8, 2008, to add the following Davidoff brand styles.

Davidoff will be offered in two additional styles:

- Slims Light Luxury Length Box
- Slims Menthol Light Luxury Length Box

Based on the sales volume for the one-year period ending December 31, 2007, it appears that one USA Gold brand style (Full Flavor Filter King Size Box) and one Sonoma brand style (Full Flavor Filter King Size Box) will exceed one fourth of one percent of cigarettes sold in the United States. The USA Gold brand style (Full Flavor Filter King Size Box) and the Sonoma brand style (Full Flavor King Size Box) will continue to follow the quarterly rotation schedules previously approved for these styles. A listing of all Commonwealth Brands' styles is attached at Exhibit A. The sales figures for each of Commonwealth Brands' styles that qualified for the exemption for the one-year period ending December 31, 2007, are reported in the attached Exhibit B.

Sample packs and cartons for each brand style of Davidoff Slims Light Luxury Length Box and Davidoff Slims Menthol Light Luxury Length Box were enclosed in the May 6, 2008 letter. The four health warnings will appear exactly as shown on those samples. The warnings read precisely as required by the Cigarette Act.

For all Davidoff brand styles, each of the four statutory warning labels will be displayed an equal number of times on all packages and cartons in a process during manufacturing that will insure an equal number of each warning notice being used for packages and cartons for each brand style for the one-year period beginning on the date of approval of this plan. To insure this, Commonwealth will require one-fourth of each package and carton material order to be printed with each of the four warnings. Commonwealth will maintain records documenting compliance with the rotation plan.

We will continue to be in compliance with our plan for advertising the Davidoff brand as set out in our January 7, 2008 and February 13, 2008 letters. Our rotation schedule is set out at Exhibit C.

900 Church Street, Bowling Green, KY 42102 Ph. (270) 781-9100 Fax (270) 781-7651

www.commonwealthbrands.com An IMPERIAL TOBACCO GROUP company If you require any additional information, please contact me.

Sincerely,

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Contraction of

William H. Melton Vice President, Compliance and Regulations

EXHIBIT A

COMMONWEALTH BRANDS ROTATION PLAN PACKAGING AND CARTON LABELS

BRAND STYLES AS OF MAY 19, 2008

BRAND STYLE

DAVIDOFF	FULL FLAVOR FILTER LUXURY LENGTH
DAVIDOFF	LIGHT FILTER LUXURY LENGTH
DAVIDOFF	MENTHOL FILTER LUXURY LENGTH
DAVIDOFF	MENTHOL LIGHT FILTER LUXURY LENGTH
DAVIDOFF	BLACK FULL FLAVOR FILTR LUXURY LENGTH
DAVIDOFF	WHITE LIGHT FILTER LUXURY LENGTH
DAVIDOFF	SLIMS LIGHT FILTER LUXURY LENGTH
DAVIDOFF	SLIMS MENTHOL LIGHT FILTER LUXURY LENGTH
MALIBU	LIGHT FILTER SLIMS BOX 100'S
MALIBU	LIGHT FILTER 100'S SOFT PACK
MALIBU	ULTRA LIGHT FILTER SLIMS BOX 100'S
MALIBU	ULTRA LIGHT FILTER 100'S SOFT PACK
MALIBU	MENTHOL LIGHT FILTER SLIMS BOX 100'S
MALIBU	MENTHOL LIGHT FILTER 100'S SOFT PACK
MALIBU	LIGHT FILTER 120'S SOFT PACK
MALIBU	MENTHOL LIGHT FILTER 120'S SOFT PACK
MONTCLAIR	FULL FLAVOR FILTER KING SIZE SOFT PACK
MONTCLAIR	FULL FLAVOR FILTER BOX KING SIZE
MONTCLAIR	FULL FLAVOR FILTER 100'S SOFT PACK
MONTCLAIR	LIGHT FILTER KING SIZE SOFT PACK
MONTCLAIR	LIGHT FILTER BOX KING SIZE
MONTCLAIR	LIGHT FILTER 100'S SOFT PACK
MONTCLAIR	ULTRA LIGHT FILTER KING SIZE SOFT PACK
MONTCLAIR	ULTRA LIGHT FILTER 100'S SOFT PACK
MONTCLAIR	MENTHOL LIGHT FILTER KING SIZE SOFT PACK
MONTCLAIR	MENTHOL LIGHT FILTER 100'S SOFT PACK
MONTCLAIR	MENTHOL FILTER 100'S SOFT PACK
RIVIERA	MENTHOL FILTER BOX KING SIZE
RIVIERA	MENTHOL FILTER KING SIZE SOFT PACK
RIVIERA	MENTHOL FILTER BOX 100'S
RIVIERA	MENTHOL FILTER 100'S SOFT PACK
SONOMA	FULL FLAVOR FILTER 100'S SOFT PACK
SONOMA	FULL FLAVOR FILTER 100'S BOX
SONOMA	LIGHT FILTER KING SIZE BOX
SONOMA	LIGHT FILTER 100'S SOFT PACK
SONOMA	LIGHT FILTER 100'S BOX
SONOMA	ULTRA LIGHT FILTER 100'S SOFT PACK
SONOMA	MENTHOL LIGHT FILTER 100'S SOFT PACK
SONOMA	MENTHOL LIGHT FILTER KING SIZE BOX
SONOMA	MENTHOL FILTER KING SIZE BOX



SONOMA	MENTHOL FILTER 100'S SOFT PACK
SONOMA	MENTHOL FILTER 100'S BOX
SONOMA	NON FILTER KING SIZE SOFT PACK
TUSCANY	FULL FLAVOR FILTER KING BOX
TUSCANY	FULL FLAVOR FILTER 100'S BOX
TUSCANY	LIGHT FILTER KING BOX
TUSCANY	LIGHT FILTER 100'S BOX
TUSCANY	ULTRA LIGHT 100'S BOX
TUSCANY	MENTHOL FILTER KING BOX
TUSCANY	MENTHOL LIGHT FILTER KING BOX
TUSCANY	MENTHOL LIGHT FILTER 100'S BOX
USA GOLD	FULL FLAVOR FILTER KING SIZE SOFT PACK
USA GOLD	FULL FLAVOR FILTER 100'S BOX
USA GOLD	FULL FLAVOR FILTER 100'S SOFT PACK
USA GOLD	LIGHT FILTER KING SIZE SOFT PACK
USA GOLD	LIGHT FILTER KING SIZE BOX
USA GOLD	LIGHT FILTER 100'S BOX
USA GOLD	LIGHT FILTER 100'S SOFT PACK
USA GOLD	ULTRA LIGHT FILTER KING SIZE SOFT PACK
USA GOLD	ULTRA LIGHT FILTER 100'S SOFT PACK
USA GOLD	ULTRA LIGHT FILTER 100'S BOX
USA GOLD	MENTHOL LIGHT FILTER KING SIZE SOFT PACK
USA GOLD	MENTHOL LIGHT FILTER 100'S BOX
USA GOLD	MENTHOL LIGHT FILTER 100'S SOFT PACK
USA GOLD	MENTHOL FILTER KING SIZE SOFT PACK
USA GOLD	MENTHOL FILTER KING SIZE BOX
USA GOLD	MENTHOL FILTER 100'S SOFT PACK
USA GOLD	MENTHOL FILTER 100'S BOX
USA GOLD	NON FILTER KING SIZE SOFT PACK
WEST	FULL FLAVOR FILTER KING SIZE BOX
WEST	LIGHT FILTER KING SIZE BOX
WEST	MENTHOL FILTER KING SIZE BOX
WEST	MENTHOL LIGHT FILTER KING BOX
WEST	FULL FLAVOR FILTER 100'S BOX
WEST	LIGHT FILTER 100'S BOX
WEST	MENTHOL FILTER 100'S BOX
WEST	MENTHOL LIGHT FILTER 100'S BOX
WEST	MEDIUM FILTER KING SIZE BOX
WEST	SUPER LIGHTS FILTER KING SIZE BOX
WEST	ORIGINAL ICE FILTER KING SIZE BOX
WEST	ICE FILTER KING SIZE BOX
WEST	ULTRA LIGHTS FILTER KING SIZE BOX
WEST	MEDIUM FILTER 100'S BOX
WEST	SUPER LIGHTS FILTER 100'S BOX
WEST	ORIGINAL ICE FILTER 100'S BOX
WEST	ICE FILTER 100'S BOX
WEST	ULTRA LIGHTS FILTER 100'S BOX

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BRAND STYLES UTILIZING THE QUARTERLY WARNING STATEMENT ROTATION:

USA GOLD	FULL FLAVOR FILTER KING SIZE BOX
SONOMA	FULL FLAVOR FILTER KING SIZE BOX

Exhibit B

Commonwealth Brands, Inc. Sales Volume by Style January 1, 2007 - December 31, 2007

Brand	Item Number	Description		Quantity Ordered	STICKS
MA10	00200	MALIBU LIGHT 120	TOTAL		
MA10	00201	MALIBU LT 100'S	TOTAL		
MA10	00202	MALIBU ULLT 100'S	TOTAL		
MA10	00203	MALIBU MT LT 100'S	TOTAL		
MA10	00204	Malibu Lt Sl	TOTAL		
MA10	00205	MALIBU UT LT SL	TOTAL		
MA10	00206	MALIBU MN LT SL	TOTAL		
MA10	00207	MALIBU MENTHOL LIGHT 120	TOTAL		
MA10			TOTAL		
RV10	03851	Riviera Menthol Kings	TOTAL		
RV10	03853	Riviera Menthol 100's	TOTAL		
RV10	03854	Riviera Kings Box	TOTAL		
RV10	03855	Riviera Menthol 100's Box	TOTAL		
RV10			TOTAL		
SN10	04269	Sonoma FF Ment 100 Box	TOTAL		
SN10	04274	Sonoma FF Menthol King Bo	X TOTAL		

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Brand	Item Number	Description	Quantity Ordered	STICKS
SN10	04275	Sonoma Light Menthol King	Box TOTAL	
SN10	04276	Sonama FF King Box 6M	TOTAL	
SN10	04277	Sonoma FF 100 Box	TOTAL	
SN10	04278	Sonoma Menthol Lt 100 6M	TOTAL	
SN10	04279	SONOMA FF MENTHOL 100	TOTAL	
SN10	04280	Sonoma Ultra Lt 100 64	TOTAL	
SN10	04281	Sonama Light 100 AM	TOTAL	
SN10	04282	Sonoma FF 100 6M	TOTAL	
SN10	04283	Sonoma Non-Filter King	TOTAL	
SIN10	04284	Sonoma Light King Box 6M	TOTAL	
SN10	04285	Sonoma Light 100 Box 6M	TOTAL	
SN10	34269	LIP Sonoma FFM 100 Box	TOTAL	
SN10	34274	LIP Sonoma FF Ment Kg Box	TOTAL	
SN10	34275	LIP Sonoma Lt Ment Kg Box	TOTAL	
SN10	34276	LIP Sonoma FF King Box OM	TOTAL	
SN10	34277	LIP Sonama FF 100 Box	TOTAL	

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Brand	Item Number	Description		Quantity Ordered	STICKS
SN10	34278	LIP Sonoma Ment Lt 100 G	M TOTAL		
SN10	34279	LIP SONOMA FF MENT 100	TOTAL		
SN10	34280	LIP Sonoma Ultra Lt 100 (6M TOTAL		
SN10	34281	LIP Sonoma Light 100 84	TOTAL		
SN10	34282	LIP Sonoma FF 100 GM	TOTAL		
SN10	34283	LIP Sonoma Non-Filter Kir	ng TOTAL		
SN10	34284	LIP Sonoma Lt King Box &	í TOTAL		
SN10	34285	LIP Sonoma Lt 100 Box 6M	TOTAL		
SN10			TOTAL		
TU10	05240	Tuscany Full Flavor King	Box TOTAL		
TU10	05241	Tuscany Full Flavor 100 B	ox Tolal		
TU10	05242	Tuscany Light King Box	TOPAL		
TU10	05244	Tuscany Light 100 Box	TOTAL		
TU10	05245	Tuscany Ult Lt 100 Box	TOPAL		
τυ10	05264	Tuscany FF Menthol KG Box	TOPAL		
TU10	05265	Tuscany Light Menthol Kin	g Box TOPAL		

Brand	Item Number	Description	Quantity Ordered	STICKS
TU10	05266	Tuscany Lt Men 100 Box TOTAL		
TU10	35240	LIP Tuscany FF King Box TOTAL		
TU10	35241	LIP Tuscany FF 100 Box TOTAL		
TU10	35242	LIP Tuscany Light King Box TOTAL		
TU10	35244	LIP Tuscany Light 100 Box TOTAL		
TU10	35245	LIP Tuscany Ult Lt 100 Box TOTAL		
TU10	35264	LIP Tuscany FF Menthol KG Box TOTAL		
TU1.0	35265	LIP Tuscany Lt Ment King Box TOTAL		
TU10	35266	LIP Tuscany Lt Men 100 Box TOTAL		
TU10		TOTAL		
UG10	01208	USA Gold FF Menthol King 6M TOTAL		
UG10	01209	USA Gold Full Flavor 100 &M TOTAL		
UG10	01210	USA Gold Light 100 Box TOTAL		
UG10	01211	USA Gold FF 100 Box TOTAL		
UG10	01212	USA Gold FF Menthol KG Box 6M TOTAL		
UG10	01213	USA Gold Ultra Lt 100 Box TOTAL		

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Brand	Item Number	Description	Quantity Ordered	STICKS
UG10	01214	USA Gold FF Menthol 100 Bo	X TOIAL	
UG10	01215	USA Gold Non-Filter King	TOTAL	
UG10	01216	USA Gold FF King Box 6M	TOTAL	
UG10	01217	USA Gold Lights Kings Box	6M TOTAL	
UG10	01218	USA Gold Ultra Light King	TOTAL	
UG10	01219	USA Gold Ultra Lt 100 GM	IOTAL	
UG10	01228	USA Gold Light 100 AM	IOFAL	
UG10	01232	USA Gold Lt Men 100 Box	IOTÁL	
UG10	01233	USA Gold Light King &M	IOTAL	
UG10	01234	USA Gold Full Flavor Kg &M	IOTAL	
UG10	01235	USA Gold Menthol Light King	iotal.	
UG10	01236	USA Gold Menthol Lt 100 6M	IOIAL	
UG10	01237	USA Gold FF Menthol 100's (EM FOTAL	
UG10	05245	Tuscany Ult Lt 100 Box	TOTAL	
UG10	31208	LIP USA Gold FF Ment Kg 6M	TOTAL ,	
UG10	31209	LIP USA Gold FF 100 &M	TOTAL	

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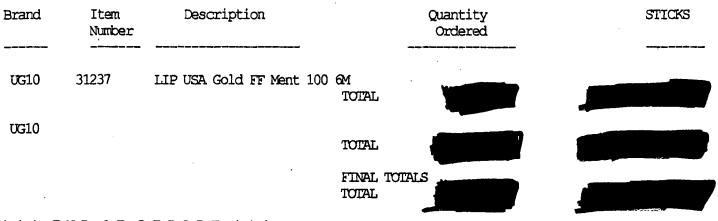
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Brand	Item Number	Description		Quantity Ordered	STICKS
UG10	31210	LIP USA Gold Light 100 Box	x TOTAL		
UG10	31211	LIP USA Gold FF 100 Box	TOTAL		
UG10	31212	LIP USA Gold FF Ment KG Bo	ox 6M TOTAL		
UG10	31213	LIP USA Gold Ult Lt 100 Bo	DX TOTAL		
UG10	31214	LIP USA Gold FF Ment 100 E	Box TOTAL		
UG10	31215	LIP USA Gold Non-Filter 6M	1 TOTAL		
UG10	31216	LIP USA Gold FF Kg Box 6M	TOTAL		
UG10	31217	LIP USA Gold Lt Kg Box 6M	TOTAL		
UG10	31218	LIP USA Gold Ul Lt King	TOTAL		
UG10	31219	LIP USA Gold Ul Lt 100 GM	TOTAL		
UG10	31228	LIP USA Gold Light 100 &M	TOTAL		
UG10	31232	LIP USA Gold Lt Men 100 Bo	x TOTAL		
UG10	31233	LIP USA Gold Light King &	I TOTAL		
UG10	31234	LIP USA Gold FF Kg 6M	TOTAL		
UG10	31235	LIP USA Gold Ment Lt Kg	TOTAL		
UG10	31236	LIP USA Gold Ment Lt 100 6	M TOTAL		

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* * * END OF REPORT * * *

EXHIBIT C

COMMONWEALTH BRANDS ADVERTISING ROTATION PLAN

QUARTER IN WHICH MATERIALS ARE PRODUCED

WARNING NOTICE UTILIZED

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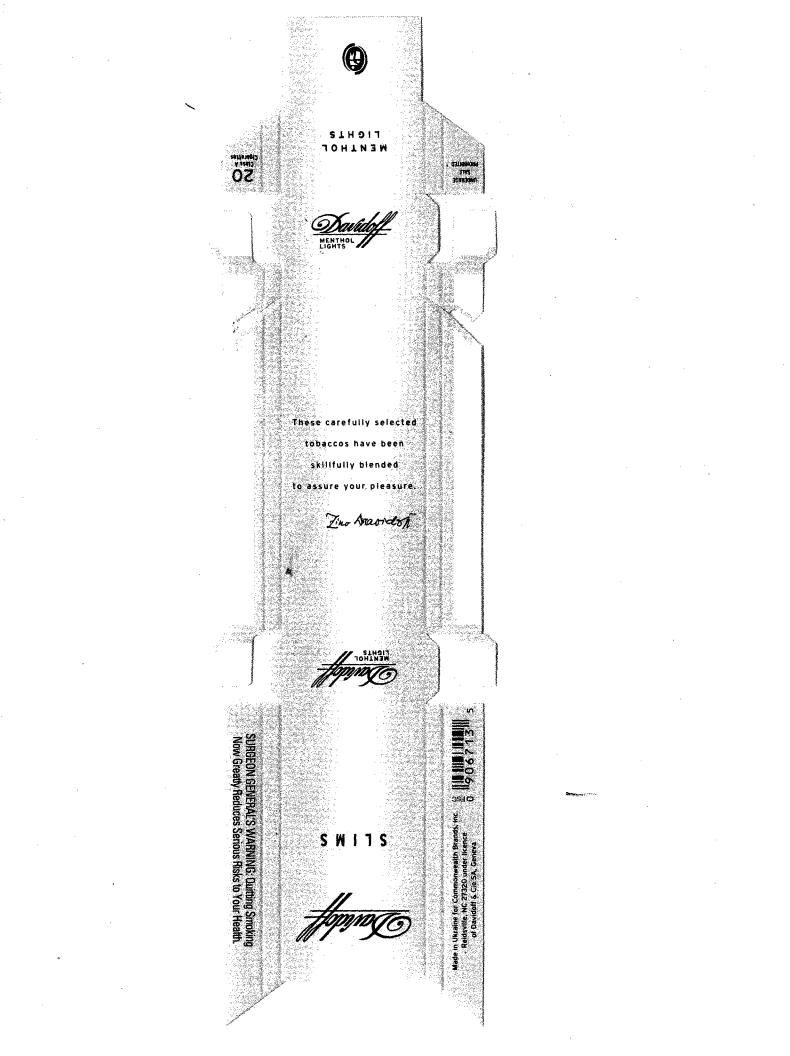
BRAND

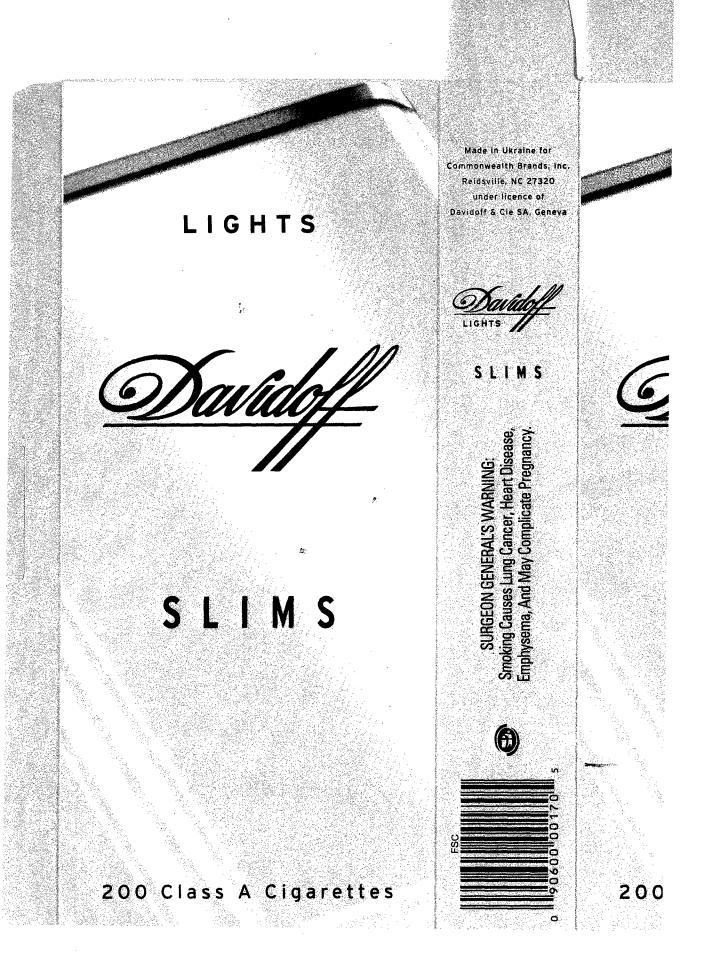
	USA GOLD	RIVIERA	SONOMA	DAVIDOFF
FIRST SECOND THIRD FOURTH	A B C D	B C D A	C D A B	A B C D
	MONTCLAIR	MALIBU	TUSCANY	MULTIBRAND/ NON SPECIFIC
FIRST	D	D	В	Α
SECOND	Α	Α	С	В
THIRD	В	В	D	С
FOURTH	С	С	Α	D

	WEST
FIRST	С
SECOND	D
THIRD	Α
FOURTH	В

- SURGEON GENERAL'S WARNING: Smoking Causes Lung Cancer, Heart Disease, A---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.
- SURGEON GENERAL'S WARNING: Cigarette Smoke Contains Carbon Monoxide. D---

Selected packaging samples from those submitted with the plan.





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Division of Advertising Practices

UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

May 21, 2008

Mr. William H. Melton Vice President, Compliance and Regulations Commonwealth Brands, Inc. 900 Church St. Bowling Green, KY 42101

Dear Mr. Melton:

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, on January 8, 2008, I approved a plan filed on behalf of Commonwealth Brands Inc. ("Commonwealth") calling for quarterly rotation of the four health warnings in advertising for the Davidoff brand of cigarettes, and for the simultaneous display of the four health warnings on the packaging of six hard pack varieties of that brand. In a letter dated May 19, 2008, you now propose to expand Commonwealth's plan for the display of the warnings on packaging to include two additional varieties of the Davidoff brand.

Commonwealth's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your May 6, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. Commonwealth's expansion of its plan for the display of the four health warnings on packaging for the Davidoff brand is hereby approved for the following two hard pack Slim Luxury Length varieties: Light and Menthol. This approval is effective on the date of this letter and ends on May 20, 2009. Approval of the 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.

If you have any questions regarding this approval, please contact Haley Zernich at (202) 326-3485.

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The Card of Contract

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.

Compliant Tobacco Company, LLC 321 Farmington Road Mocksville, NC 27028 336.940.4818 336.940.3669 (fax)

May 19, 2008

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: Compliant Tobacco Company, LLC–Lucky Dog[™] 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 Compliant Tobacco Company for the display of the health warnings on packaging for its Lucky Dog[™] cigarette brand. Compliant Tobacco Company's address is 321 Farmington Road, Mocksville, NC 27028.

Calvin Phelps, President of Compliant Tobacco Company, confirms and warrants that he will cause Compliant Tobacco Company to conduct its operations so that the four warnings specified in 15 U.S.C. \$1333(a)(1) are properly rotated for Lucky DogTM cigarettes. Compliant Tobacco Company will rotate the four warnings so that they will appear an equal number of times on the packs and cartons of each brand style of Lucky DogTM cigarettes it manufactures during the twelve month period following approval of this application. Compliant Tobacco Company will maintain records demonstrating compliance with this plan.

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Compliant Tobacco Company will manufacture Lucky Dog[™] cigarettes under tobacco manufacturing license number NC-TP-631. Compliant Tobacco Company currently does not manufacture any brands of cigarettes.

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 label rotation cycle that Compliant Tobacco Company 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).

Compliant Tobacco Company's projected total sales of the Lucky Dog[™] Brand for fiscal year 2008 are as follows:

sticks of Lucky Dog[™] brand cigarettes.

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

During 2008, Compliant Tobacco Company plans to manufacture twelve brand styles of Lucky Dog[™]:

(1) Non Filter Full Flavor Kings – 84mm – Soft Pack Cigarettes;

(2) Filter Light Kings - 84mm - Soft Pack Cigarettes;

(3) Filter Ultra Light Kings – 84 mm – Soft Pack Cigarettes;

(4) Filter Menthol Kings – 84mm – Soft Pack Cigarettes;

(5) Filter Full Flavor Kings – 84mm - Soft Pack Cigarettes;

(6) Filter Menthol Light Kings – 84mm - Soft Pack Cigarettes;

(7) Filter Light – 100mm - Soft Pack Cigarettes;

(8) Filter Ultra Light – 100mm – Soft Cigarettes;

(9) Filter Menthol – 100mm - Soft Pack Cigarettes;

(10) Filter Menthol Light – 100mm - Soft Pack Cigarettes;

(11) Filter Full Flavor – 100mm - Soft Pack Cigarettes; and

(12) Non Filter Full Flavor – 100mm – Soft Pack Cigarettes.

The actual packs for each brand style of the Lucky Dog[™] brand with each of the four warnings were submitted with our letter of April 4, 2008 and the actual cartons for each brand style of the Lucky Dog[™] brand with each of the four warnings were submitted with our letter of May 12, 2008. The warnings will appear exactly as shown on these samples.

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

Please let me know if you need any additional information.

Very truly yours,

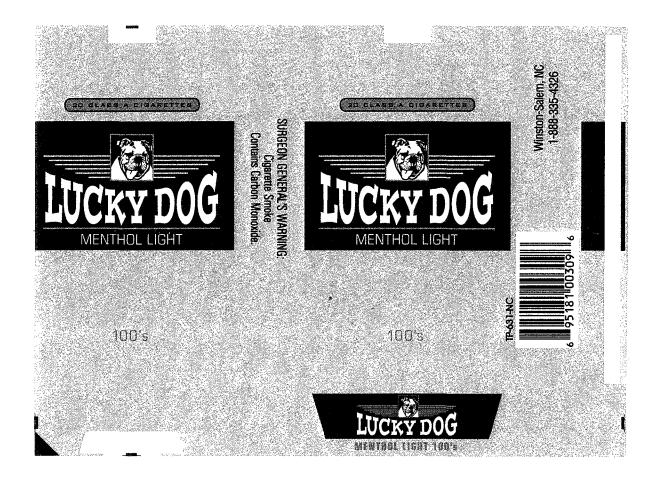
Calva Phelps

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Calvin Phelps President

Selected packaging samples from those submitted with the plan.

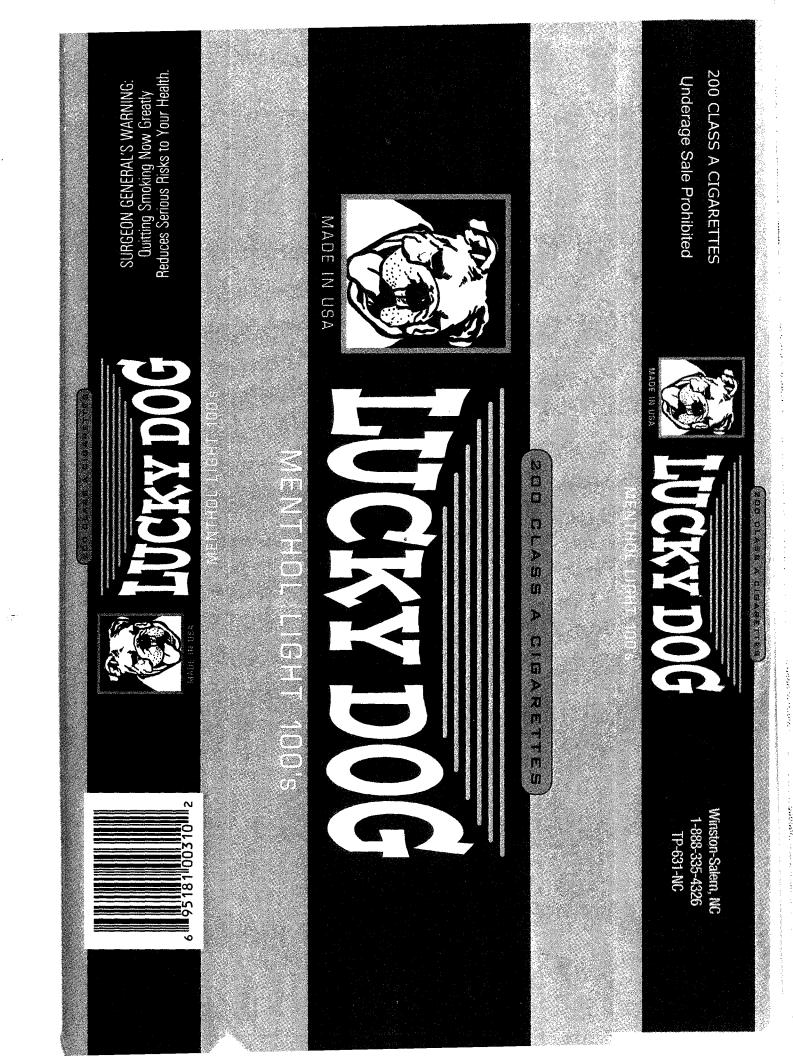


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UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

Division of Advertising Practices

May 21, 2008

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Mr. Calvin Phelps President Compliant Tobacco Company, LLC 321 Farmington Road Mocksville, NC 27028

Dear Mr. Phelps:

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 Compliant Tobacco Company, LLC on May 19, 2008, calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Lucky Dog brand of cigarettes.

Compliant Tobacco's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs submitted with your April 4, 2008 letter, and on the revised sample cartons submitted with your May 12, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness.¹ Compliant Tobacco's plan for the display of the four health warnings on packaging for the Lucky Dog brand is hereby approved for the following twelve soft pack varieties: Full Flavor Kings, Full Flavor 100's, Light Kings, Light 100's, Menthol Kings, Menthol 100's, Menthol Light Kings, Ultra Light 100's, Non Filter Kings, and Non Filter 100's. This approval is effective on the date of this letter and ends on May 20, 2009. 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 the warnings on the cartons initially submitted were not sufficiently conspicuous, corrected samples were submitted. This approval only pertains to packaging that meets the requirements of the Cigarette Act.
- 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. Calvin Phelps May 21, 2008 Page 2

If Compliant Tobacco does decide 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.

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

If you have any questions regarding this approval, please contact Clovia Hutchins at (202) 326-3215.

Very truly yours,

Why K. Engle

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Mary K. Engle Associate Director Raven Tobacco Company 321 Farmington Road Mocksville, NC 27028 336.940.4818 336.940.3669 (fax)

May 19, 2008

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: Raven Tobacco Company–Bushwhacker[™] 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 Raven Tobacco Company for the display of the health warnings on packaging for its Bushwhacker[™] cigarette brand. Raven Tobacco Company's address is 321 Farmington Road, Mocksville, NC 27028.

Lisa Yamaoka, President of Raven Tobacco Company, confirms and warrants that she will cause Raven Tobacco Company to conduct its operations so that the four warnings specified in 15 U.S.C. §1333(a)(1) are properly rotated for BushwhackerTM cigarettes. Raven Tobacco Company will rotate the four warnings so that they will appear an equal number of times on the packs and cartons of each brand style of BushwhackerTM cigarettes it manufactures during the twelve month period following approval of this application. Raven Tobacco Company will maintain records demonstrating compliance with this plan.

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Raven Tobacco Company will manufacture Bushwhacker[™] cigarettes under tobacco manufacturing license number NC-TP-631. Raven Tobacco Company currently does not manufacture any brands of cigarettes.

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 label rotation cycle that Raven Tobacco Company 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).

Raven Tobacco Company's projected total sales of the Bushwhacker[™] Brand for fiscal year 2008 are as follows:

sticks of Bushwhacker[™] brand cigarettes.

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

During 2008, Raven Tobacco Company plans to manufacture twelve brand styles of Bushwhacker[™]:

(1) Non Filter Full Flavor Kings – 84mm – Soft Pack Cigarettes;

(2) Filter Light Kings – 84mm – Soft Pack Cigarettes;

(3) Filter Ultra Light Kings – 84 mm – Soft Pack Cigarettes;

(4) Filter Menthol Kings – 84mm – Soft Pack Cigarettes;

(5) Filter Full Flavor Kings – 84mm - Soft Pack Cigarettes;

(6) Filter Menthol Light Kings – 84mm - Soft Pack Cigarettes;

(7) Filter Light – 100mm - Soft Pack Cigarettes;

(8) Filter Ultra Light – 100mm – Soft Cigarettes;

(9) Filter Menthol – 100mm - Soft Pack Cigarettes;

(10) Filter Menthol Light – 100mm - Soft Pack Cigarettes;

(11) Filter Full Flavor – 100mm - Soft Pack Cigarettes; and

(12) Non Filter Full Flavor – 100mm – Soft Pack Cigarettes.

The actual packs for each brand style of the Bushwhacker[™] brand with each of the four warnings were submitted with our letter of March 26, 2008 and cartons for each brand style of the Bushwhacker[™] brand with each of the four warnings were submitted with our letter of May 15, 2008. The warnings will appear exactly as shown on these samples.

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

Please let me know if you need any additional information.

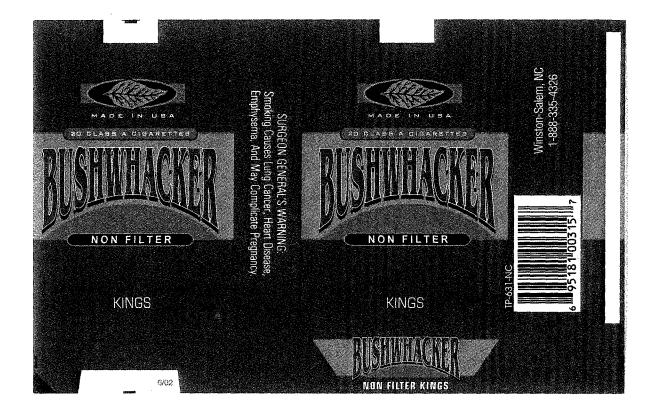
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Lisa Yamaoka President

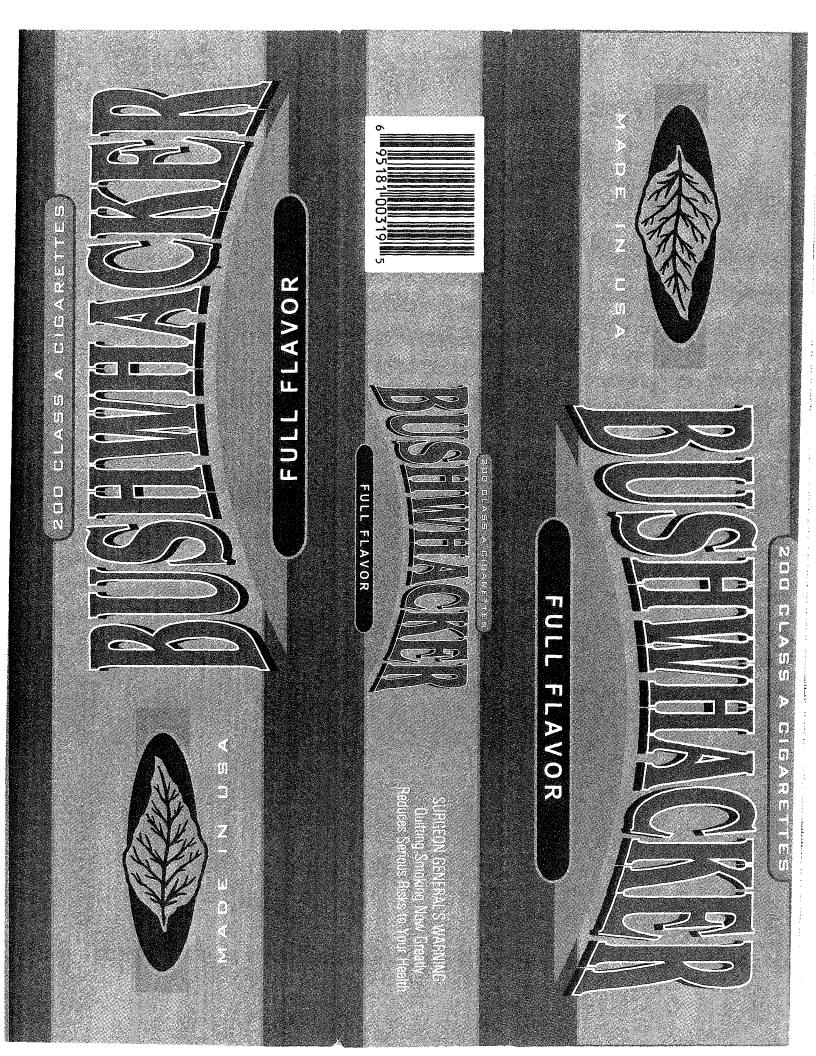
Selected packaging samples from those submitted with the plan.



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UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

May 21, 2008

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A CONTRACTOR

Ms. Lisa Yamaoka President Raven Tobacco Company 321 Farmington Road Mocksville, NC 27028

Dear Ms. Yamaoka:

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 Raven Tobacco Company on May 19, 2008, calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Bushwhacker brand of cigarettes.

Raven Tobacco's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs submitted with your March 26, 2008 letter, and on the revised sample cartons submitted with your May 15, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness.¹ Raven Tobacco's plan for the display of the four health warnings on packaging for the Bushwhacker brand is hereby approved for the following twelve soft pack varieties: Full Flavor Kings, Full Flavor 100's, Light Kings, Light 100's, Menthol Kings, Menthol 100's, Menthol Light Kings, Menthol Light 100's, Ultra Light Kings, Ultra Light 100's, Non Filter Kings, and Non Filter 100's. This approval is effective on the date of this letter and ends on May 20, 2009. 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 the warnings on the cartons initially submitted were not sufficiently conspicuous, corrected samples were submitted. This approval only pertains to packaging that meets the requirements of the Cigarette Act.

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. Lisa Yamaoka May 21, 2008 Page 2

If Raven Tobacco does decide 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.

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

If you have any questions regarding this approval, please contact Clovia Hutchins at (202) 326-3215.

Very truly yours,

Mary K. Engla

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Mary K. Engle Associate Director





760 Riggstown Road Pollocksville, North Carolina 28573 Phone: (252) 224-9955 Toll Free: (866) 424-9955 Fax: (252) 224-9956 Kingstontobacco@earthlink.net

April 30, 2008

Ms. Aine Farrell Associate Director Division of Advertising Practices Federal Trade Commission 601 New Jersey Avenue, NW Washington, DC 20001

Dear Ms. Farrell:

Pursuant to the Federal Cigarette Labeling and Advertising Act (the Cigarette Act), "Kingston" Tobacco is submitting a plan for the "warnings" rotation under Section 1333 (c) (2) for the Kingston Brand of cigarettes.

Kingston brand cigarette is the only brand Kingston Tobacco Inc. has manufactured on our behalf and we do not manufacture or import any other brands.

The health warnings will appear exactly as shown on the samples of the brand "Kingston" submitted with our contract manufacturer Virginia Brands, LLC's letter dated August 16, 2006.

The styles of "Kingston" are listed below:

- 1. Full Flavor Kings (Soft Pack)
- 2. Light Kings (Soft Pack)
- 3. Ultra Light Kings (Soft Pack)
- 4. Menthol Kings (Soft Pack)
- 5. Menthol Light Kings (Soft Pack)
- 6. Full Flavor 100s (Soft Pack)
- 7. Light 100's (Soft Pack)
- 8. Ultra Light 100s (Soft Pack)
- 9. Menthol 100s (Soft Pack)
- 10. Menthol Light 100s (Soft Pack)
- 11. Non-Filter (Soft Pack)

Our sales volume for "Kingston" Brand cigarettes fiscal year 2007:

- 1. Full Flavor Kings (Soft Pack)
- 2. Light Kings (Soft Pack)
- 3. Ultra Light Kings (Soft Pack)
- 4. Menthol Kings (Soft Pack)
- 5. Menthol Light Kings (Soft Pack)
- 6. Full Flavor 100s (Soft Pack)
- 7. Light 100's (Soft Pack)
- 8. Ultra Light 100s (Soft Pack)
- 9. Menthol 100s (Soft Pack)
- 10. Menthol Light 100s (Soft Pack)
- 11. Non-Filter (Soft Pack)



We do not anticipate that our sales for "Kingston" brand cigarettes that are manufactured in fiscal year 2008 shall exceed the stricks per brand style.

We will ensures all four warnings are equally displayed on the packs and cartons for each brand style for one year beginning on the date of approval of this plan. We will maintain records to demonstrate compliance.

Kingston Tobacco Inc continues to be in compliance with its plan for advertising the Kingston Brand that was approved by the FTC on September 4, 2003.

Sincerely, handy X Randy Riggs



May 27, 2008

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Mr. Randy Riggs Kingston Tobacco, Inc. 760 Riggstown Road Pollocksville, NC 28573

Dear Mr. Riggs:

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 Kingston Tobacco, Inc. on April 30, 2008 calling for the simultaneous display of the four health warnings on the packaging of eleven soft pack varieties of the Kingston brand of cigarettes.

Kingston Tobacco's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with Virginia Brands, LLC's (your contract manufacturer) letter of August 16, 2006 appear to meet the requirements of the Cigarette Act for size and conspicuousness. Kingston Tobacco's plan for the display of the four health warnings on packaging is hereby approved for the following eleven soft pack varieties of the Kingston brand: Full Flavor Kings, Full Flavor 100's, Light Kings, Light 100's, Ultra Light Kings, Ultra Light 100's, Menthol Kings, Menthol 100's, Menthol Light Kings, Menthol Light 100's, and Non-Filter Kings. This approval is effective on the date of this letter and ends on May 26, 2009. Approval of the 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.

You should also be aware that Section 1335a of the Cigarette Act requires that manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

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.

Mr. Randy Riggs May 27, 2008 Page 2

If you have any questions regarding this approval, please contact Aine Farrell at (202) 326-3013.

Very truly yours,

Mary K. Engle

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Mary K. Engle Associate Director

LAW OFFICES OF BARRY M. BOREN

borenlaw@bellsouth.net

One Datran 9100 South Dadeland Boulevard Suite 1809 Miami, Florida 33156 Telephone (305) 670-2200 Facsimile (305) 740-5610

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May 22, 2008

CONTAINS TRADE SECRETS AND CONFIDENTIAL BUSINESS INFORMATION NOT FOR PUBLIC DISCLOSURE

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: Ms. Clovia Hutchins

Renewal of Surgeon General's Warning Rotation Plan for U.S. Flue-Cured Tobacco Growers, LLC for Creston, Fact, Kick, Passport, Traffic and 1839 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. USFC wishes to renew its existing equalization Surgeon General's 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 names "Creston," "Fact," "Kick," "Passport," "Traffic" and "1839." ¹ The contact person for the company will continue to be its Director of Operations, E. Stephen Daniel, who can be reached at the above address and the following phone number: (919) 645-6007.

A copy of the prior FTC approval letter for Creston, Fact, Kick, Passport and Traffic is attached hereto as Exhibit "A" and the FTC approval letter for 1839 is attached hereto

¹ USFC also contract manufactures cigarettes for Wellstone Tobacco Co. (Wellstone brand) and Premier Manufacturing Corp. (Shield, 1st Class, Ultrabuy). Both of these manufacturers have their own FTC plans in place for these brands.

Ms. Mary K. Engle, Associate Director Federal Trade Commission Page 2 May 22, 2008

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as Exhibit "B."

The brand styles of cigarettes USFC intends to manufacture are listed on Exhibits "C," "D," "E," "F" and "G." These are the same brand styles that were listed in the plan approved for Creston, Fact, Kick, Passport and Traffic on June 21, 2007. The brand styles for the 1839 plan are the same brand styles which were approved on April 5, 2007 and are attached as Exhibit "H."

Actual samples of the Creston, Fact, Kick, Passport, Traffic and 1839 brand styles (listed on Exhibits "C," "D," "E," "F," "G" and "H") 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 Creston, Fact, Kick, Passport and Traffic brands USFC is manufacturing, were enclosed with the submissions of April 29, May 9, June 8, August 11 and August 18, 2005. Actual samples of the 1839 brand styles (listed on Exhibit "H") 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 brand USFC is manufacturing, were enclosed with the submission of February 20, 2007. None of the packs or cartons have changed since they were submitted.

USFC manufactured approximately **Constant** cigarettes (all were either Creston, Fact, Kick, Passport, Traffic and 1839 brand cigarettes) in fiscal year 2007. In fiscal year 2008 to date,² it has manufactured approximately **Constant** cigarettes (all were Creston, Fact, Kick, Passport, Traffic and 1839 brand cigarettes).³ USFC anticipates manufacturing approximately **Constant** cigarettes of all its brand styles Creston, Fact, Kick, Passport, Traffic and 1839) in fiscal year 2008.

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 its plan to equalize the four health warning statements required by 15 U.S.C. §1333(c) for its Creston, Fact, Kick, Passport, Traffic and 1839 brands. Each of the four warning statements will appear on the packs and cartons of each brand style of cigarettes manufactured by USFC

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

³ None of the figures provided include the cigarettes USFC is manufacturing for Wellstone Tobacco Co. and Premier Manufacturing Corp. which are covered under their own FTC plans.

Ms. Mary K. Engle, Associate Director Federal Trade Commission Page 3 May 22, 2008

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an equal number of times in the one year period beginning on the date this plan is approved and will continue to maintain records demonstrating compliance with this plan.

The individual packs of Creston, Fact, Kick, Passport, Traffic and 1839 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 have the proper health warnings printed directly on the cartons by the manufacturer.

USFC 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, USFC 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.

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.

Nothing herein shall be construed to require the manufacture, packaging, distribution or importation of any cigarette during any period of time. USFC shall be deemed to have satisfied its responsibilities under the plan if it has taken reasonable steps to ensure that the warnings as they appear on the packs and cartons comply with the statutory requirements by: (1) providing by written contract or the giving of clear instructions, or otherwise, for the rotation of the warning statements required by the Act in accordance with the pertinent provisions of this plan; and (2) preventing the recurrence of any mistakes, errors, or omissions that have come to its attention.

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 an advertising rotation plan in place for its Fact, Kick, and Traffic which was approved by the FTC on July 14, 2005 (see Exhibit "I"), for Creston which was approved by the FTC on September 19, 2005, (see Exhibit "J"), for Passport which was approved by the FTC on September 26, 2005 (see Exhibit "K") and 1839 cigarettes which was approved by the FTC on April 5, 2007 (see Exhibit "B"). USFC also has an internet advertising rotation plan in place for its Traffic, Fact, Kick, Creston and Passport cigarettes which was approved by the FTC on January 10, 2006 (see Exhibit "L") and for 1839 cigarettes (see Exhibit "B"). USFC is in compliance with these plans and wishes to make

Ms. Mary K. Engle, Associate Director Federal Trade Commission Page 4 May 22, 2008

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no changes to any of its advertising and internet plans at this time.

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,

LAWOFFICES OF BARRY M. BOREN Barry M. Boren

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Division of Advertising Practices

June 21, 2007

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Barry M. Boren, Esq. One Datran 9100 S. Dadeland Blvd. Suite 1800 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 U.S. Flue-Cured Tobacco Growers, Inc. ("USFC") on June 6, 2007, calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Creston, Fact, Kick, Passport, and Traffic brands of cigarettes.

USFC's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The health warnings on the sample packs and cartons submitted with your letters of April 29, May 9, June 8, August 11, and August 18, 2005 appear to comply with the requirements of the Cigarette Act for size and conspicuousness.¹ USFC's plan for packaging is hereby approved for the following brand styles:

- twenty-one varieties of the Creston brand, including the Non Filter Kings soft pack variety, and the following soft and hard pack varieties (Full Flavor Kings, Full Flavor 100's, Milds Kings, Milds 100's, Ultra Milds Kings, Ultra Milds 100's, Menthol Kings, Menthol 100's, Menthol Milds Kings, and Menthol Milds 100's);
- two hard pack varieties of the Fact brand (Regular Kings and Menthol Kings);
- eleven hard pack varieties of the Kick brand (Full Flavor Kings, Full Flavor 100's, Light Kings, Light 100's, Ultra Light Kings, Ultra Light 100's, Menthol Kings, Menthol 100's, Menthol Light Kings, Menthol Light 100's, and Non-Filter Kings);

EXHIBIT "A"

¹ Although one of the packaging warnings of the Fact brand submitted with your letter of May 9, 2005 contained a typographical error, revised packaging was submitted with your letter of June 8, 2005. This approval pertains only to packaging that complies with the Cigarette Act.

Barry M. Boren, Esq. June 21, 2007 Page 2

- twenty-one varieties of the Passport brand, including the Non Filter Kings soft pack variety, and the following soft and hard pack varieties (Full Flavor Kings, Full Flavor 100's, Milds Kings, Milds 100's, Ultra Milds Kings, Ultra Milds 100's, Menthol Kings, Menthol 100's, Menthol Milds Kings, and Menthol Milds 100's); and
- twenty-one varieties of the Traffic brand, including the Non Filter Kings soft pack variety, and the following soft and hard pack varieties (Full Flavor Kings, Full Flavor 100's, Mild Kings, Mild 100's, Ultra Mild Kings, Ultra Mild 100's, Menthol Kings, Menthol 100's, Menthol Mild Kings, and Menthol Mild 100's).

This approval is effective on the date of this letter and ends on June 20, 2008. 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.

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

If you have any questions regarding this approval, please contact Clovia Hutchins at (202) 326-3215.

Very truly yours,

May K. Engle

Section

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.



Division of Advertising Practices

April 5, 2007

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Barry M. Boren, Esq. One Datran 9100 South Dadeland Blvd., Suite 1800 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 proposed plan filed on behalf of U.S. Flue-Cured Tobacco Growers Inc. ("USFC"), on February 20, 2007, calling for quarterly rotation of the four health warnings in advertising of the "1839" brand of cigarettes, and for the simultaneous display of the four health warnings on the packaging of twenty-one varieties of that brand.

USFC's plan for the rotation of the warnings in advertising of the 1839 brands of cigarettes has been approved. Approval of the plan assumes that the plan is implemented in good faith. Your advertising rotational warning plan includes Internet advertising of your cigarettes. This approval of your plan for the rotation of the health warnings in advertising is not a determination as to the legality of advertising cigarettes on the Internet. With respect to the question of whether it is legal to advertise cigarettes on the Internet, Section 1335 of the Cigarette Act prohibits advertising cigarettes on any medium of electronic communication subject to the jurisdiction of the Federal Communications Commission. The enforcement of that provision is the responsibility of the Department of Justice and you should contact them directly (Alex Belser at 202-353-3881) to determine whether such advertising on the Internet is permissible.

USFC's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The health warnings on the sample packs and cartons submitted with your February 20, 2007 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. USFC's plan for packaging is hereby approved for the following twenty one varieties of the 1839 brand: Full Flavor 100s Kings (Soft Pack and Box), Full Flavor Kings (Soft Pack and Box), Light 100s (Soft Pack and Box), Light Kings (Soft Pack and Box), Menthol 100s (Soft Pack and Box), Menthol Kings (Soft Pack and Box), Menthol Light 100s (Soft Pack and Box), Menthol Light Kings (Soft Pack and Box), Ultra Light 100s (Soft Pack and Box), Ultra Light Kings (Soft Pack and Box) and Non-Filter Kings (Soft Pack). This approval is effective on the date of this letter and ends on April 4, 2008. Approval of the plan is

EXHIBIT "B"

Barry M. Boren, Esq. April 5, 2007 Page 2

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.

You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services ("HHS").

If you have any questions regarding this approval, please contact Clovia Hutchins at (202) 326-3215.

Very truly yours,

Mary K. En.

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Mary K. Engle Associate Director

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.

U.S. FLUE-CURED TOBACCO GROWERS INC. EXHIBIT "C" BRAND STYLES OF CIGARETTES

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CRESTON

Full Flavor King Size Soft Pack Mild King Size Soft Pack Ultra Mild King Size Soft Pack Menthol King Size Soft Pack Menthol Mild King Size Soft Pack Non-Filter King Size Soft Pack

Full Flavor King Size Box Mild King Size Box Ultra Mild King Size Box Menthol King Size Box Menthol Mild King Size Box

Full Flavor 100's Soft Pack Mild 100's Soft Pack Ultra Mild 100's Soft Pack Menthol 100's Soft Pack Menthol Mild 100's Soft Pack

Full Flavor 100's Box Mild 100's Box Ultra Mild 100's Box Menthol 100's Box Menthol Mild 100's Box

U.S. FLUE-CURED TOBACCO GROWERS INC. EXHIBIT "D" BRAND STYLES OF CIGARETTES

FACT

Regular King Size Box

Menthol King Size Box

U.S. FLUE-CURED TOBACCO GROWERS INC. EXHIBIT "E" BRAND STYLES OF CIGARETTES

1

<u>KICK</u>

Full Flavor King Size Box Lights King Size Box Ultra Lights King Size Box Menthol King Size Box Menthol Lights King Size Box Non-Filter King Size Box

Full Flavor 100's Box Lights 100's Box Ultra Lights 100's Box Menthol 100's Box Menthol Lights 100's Box

U.S. FLUE-CURED TOBACCO GROWERS INC. EXHIBIT "F" BRAND STYLES OF CIGARETTES

PASSPORT

Full Flavor King Size Soft Pack Milds King Size Soft Pack Ultra Milds King Size Soft Pack Menthol King Size Soft Pack Menthol Milds King Size Soft Pack Non-Filter King Size Soft Pack

Full Flavor King Size Box Milds King Size Box Ultra Milds King Size Box Menthol King Size Box Menthol Milds King Size Box

Full Flavor 100's Soft Pack Milds 100's Soft Pack Ultra Milds 100's Soft Pack Menthol 100's Soft Pack Menthol Milds 100's Soft Pack

Full Flavor 100's Box Milds 100's Box Ultra Milds100's Box Menthol 100's Box Menthol Milds 100's Box

U.S. FLUE-CURED TOBACCO GROWERS INC. EXHIBIT "G" BRAND STYLES OF CIGARETTES

TRAFFIC

Full Flavor King Size Soft Pack Mild King Size Soft Pack Ultra Mild King Size Soft Pack Menthol King Size Soft Pack Menthol Mild King Size Soft Pack Non-Filter King Size Soft Pack

Full Flavor King Size Box Mild King Size Box Ultra Mild King Size Box Menthol King Size Box Menthol Mild King Size Box

Full Flavor 100's Soft Pack Mild 100's Soft Pack Ultra Mild 100's Soft Pack Menthol 100's Soft Pack Menthol Mild 100's Soft Pack

Full Flavor 100's Box Mild 100's Box Ultra Mild 100's Box Menthol 100's Box Menthol Mild 100's Box

U.S. FLUE-CURED TOBACCO GROWERS INC. EXHIBIT "H" BRAND STYLES OF CIGARETTES

<u>1839</u>

Full Flavor King Size Soft Pack Lights King Size Soft Pack Ultra Lights King Size Soft Pack Menthol King Size Soft Pack Menthol Lights King Size Soft Pack Non-Filter King Size Soft Pack

Full Flavor King Size Box Lights King Size Box Ultra Lights King Size Box Menthol King Size Box Menthol Lights King Size Box

Full Flavor 100's Soft Pack Lights 100's Soft Pack Ultra Lights 100's Soft Pack Menthol 100's Soft Pack Menthol Lights 100's Soft Pack

Full Flavor 100's Box Lights 100's Box Ultra Lights 100's Box Menthol 100's Box Menthol Lights 100's Box



Division of Advertising Practices

July 14, 2005

Barry M. Boren, Esq. 9350 South Dixie Highway Penthouse II Miami, Florida 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, <u>et seq</u>. ("the Cigarette Act"). Pursuant to that delegation, I have reviewed your proposed plan filed on behalf of U.S. Flue-Cured Tobacco Growers, LLC ("USFC") on July 13, 2005 calling for quarterly rotation of the four health warnings in advertising of the Traffic, Fact and Kick brands of cigarettes on advertisement not exceeding ten square feet.

Your plan for the rotation of the warnings in advertising of the Traffic, Fact and Kick brands of cigarettes has been approved. Approval of the 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.

If you have any questions regarding this approval, please contact Katherine Zownir at (202) 326-2949.

Very truly yours,

Eyle Mary K. Engle

-Henri Moll

Mary K. Engle Associate Director

EXHIBIT "I"

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.



Division of Advertising Practices

September 19, 2005

Barry M. Boren, Esq. 9350 South Dixie Highway Penthouse II Miami, Florida 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 the revised proposed plan filed on behalf of U.S. Flue-Cured Tobacco Growers, Inc. ("USFC") on September 14, 2005 calling for quarterly rotation of the four health warnings in the advertising of the Creston brand of cigarettes and for the simultaneous display of the four health warnings on the packaging of certain varieties of the brand.

Your plan for the rotation of the warnings in advertising for the Creston brand of cigarettes has been approved. Approval of the plan is contingent on its good faith implementation.

USFC's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your letter of August 11, 2005 appear to comply with the requirements of the Cigarette Act for size and conspicuousness. USFC's plan for packaging is hereby approved for eleven soft pack varieties of the Creston brand of cigarettes (Full Flavor kings, Mild kings, Ultra Mild kings, Menthol kings, Menthol Mild kings, Non-Filter kings, Full Flavor 100s, Mild 100s, Ultra Mild 100s, Menthol 100s, and Menthol Mild 100s) and ten box varieties of the brand (Full Flavor kings, Mild kings, Ultra Mild kings, Menthol kings, Menthol Mild kings, Full Flavor 100s, Mild 100s, Ultra Mild 100s, Menthol 100s, and Menthol Mild 100s). This approval is effective on the date of this letter and ends on September 18, 2006. Approval of the 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

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.

EXHIBIT "J"

Barry M. Boren, Esq. September 19, 2005 Page 2

misdemeanor.

You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services.

If you have any questions regarding this approval, please contact Katherine Zownir at (202) 326-2949.

Very truly yours,

. Engle Mary K. Engle Associate Director



Division of Advertising Practices

September 26, 2005

Barry M. Boren, Esq. 9350 South Dixie Highway Penthouse II Miami, Florida 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 the revised proposed plan filed on behalf of U.S. Flue-Cured Tobacco Growers, Inc. ("USFC") on September 14, 2005 calling for quarterly rotation of the four health warnings in the advertising of the Passport brand of cigarettes and for the simultaneous display of the four health warnings on the packaging of certain varieties of the brand.

Your plan for the rotation of the warnings in advertising for the Passport brand of cigarettes has been approved. Approval of this plan assumes that the plan is implemented in good faith.

USFC's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your letter of August 18, 2005 appear to comply with the requirements of the Cigarette Act for size and conspicuousness. USFC's plan for packaging is hereby approved for eleven soft pack varieties of the Passport brand of cigarettes (Full Flavor kings, Milds kings, Ultra Milds kings, Menthol kings, Menthol Milds kings, Non-Filter kings, Full Flavor 100s, Milds 100s, Ultra Milds 100s, Menthol 100s, and Menthol Milds 100s) and ten box varieties of the brand (Full Flavor kings, Milds kings, Ultra Milds kings, Menthol kings, Menthol Milds 100s). This approval is effective on the date of this letter and ends on September 25, 2006. Approval of the 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

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.

EXHIBIT "K"

Barry M. Boren, Esq. September 26, 2005 Page 2

provisions is guilty of a misdemeanor.

You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services.

If you have any questions regarding this approval, please contact Katherine Zownir at (202) 326-2949.

Very truly yours, King X. Engle

Mary K.Engle Associate Director



Division of Advertising Practices

January 10, 2006

Barry M. Boren, Esq. 9350 Financial Center 9350 South Dixie Highway Penthouse II 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 reviewed a revised proposed plan filed on behalf of U.S. Flue-Cured Tobacco Growers, LLC ("USFC") dated January 5, 2006, calling for the quarterly rotation of the four health warnings in Internet advertising of the Traffic, Fact, Kick, Creston, and Passport brands of cigarettes.

Your plan for the rotation of the four health warnings in Internet advertising has been approved.¹ Approval of the plan assumes that the plan is implemented in good faith.

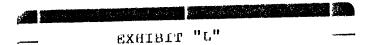
If you have any questions regarding this approval, please contact Bonnie Pulley at (202) 326-2356.

Very truly yours,

-. Engle. Mary K. Engle

Associate Director

With respect to the question of whether it is legal to advertise cigarettes on the Internet, Section 1335 of the Cigarette Act prohibits advertising cigarettes on any medium of electronic communication subject to the jurisdiction of the Federal Communications Commission. The enforcement of that provision is the responsibility of the Department of Justice and you should contact them directly (Alex Belser at 202-353-3881) to determine whether such advertising on the Internet is permissible.





May 28, 2008

:

Barry M. Boren, Esq. One Datran 9100 S. 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 U.S. Flue-Cured Tobacco Growers, Inc. ("USFC") on May 22, 2008, calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Creston, Fact, Kick, Passport, Traffic and 1839 brands of cigarettes.

USFC's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The health warnings on the sample packs and cartons submitted with your letters of April 29, May 9, June 8, August 11 and 18, 2005 and February 20, 2007 appear to comply with the requirements of the Cigarette Act for size and conspicuousness. USFC's plan for packaging is hereby approved for the following brand styles:

- twenty-one varieties of the Creston brand, including the Non Filter Kings soft pack variety, and the following soft and hard pack varieties (Full Flavor Kings, Full Flavor 100's, Milds Kings, Milds 100's, Ultra Milds Kings, Ultra Milds 100's, Menthol Kings, Menthol 100's, Menthol Milds Kings, and Menthol Milds 100's);
- two hard pack varieties of the Fact brand (Regular Kings and Menthol Kings);
- eleven hard pack varieties of the Kick brand (Full Flavor Kings, Full Flavor 100's, Light Kings, Light 100's, Ultra Light Kings, Ultra Light 100's, Menthol Kings, Menthol 100's, Menthol Light Kings, Menthol Light 100's, and Non-Filter Kings);
- twenty-one varieties of the Passport brand, including the Non Filter Kings soft pack variety, and the following soft and hard pack varieties (Full Flavor Kings, Full Flavor 100's, Milds Kings, Milds 100's, Ultra Milds Kings, Ultra Milds 100's, Menthol Kings, Menthol 100's, Menthol Milds Kings, and Menthol Milds 100's);

Barry M. Boren, Esq. May 28, 2008 Page 2

- twenty-one varieties of the Traffic brand, including the Non Filter Kings soft pack variety, and the following soft and hard pack varieties (Full Flavor Kings, Full Flavor 100's, Mild Kings, Mild 100's, Ultra Mild Kings, Ultra Mild 100's, Menthol Kings, Menthol 100's, Menthol Mild Kings, and Menthol Mild 100's); and
- twenty-one varieties of the 1839 brand, including the Non Filter Kings soft pack variety, and the following soft and hard pack varieties (Full Flavor Kings, Full Flavor 100's, Lights Kings, Lights 100's, Ultra Lights Kings, Ultra Lights 100's, Menthol Kings, Menthol 100's, Menthol Lights Kings, and Menthol Lights 100's).

This approval is effective on the date of this letter and ends on May 27, 2009. Approval of the 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.

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

If you have any questions regarding this approval, please contact Clovia Hutchins at (202) 326-3215.

Very truly yours,

Knyk Enla

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Mary K. Engle Associate Director

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.

PO Box 214 Gowanda, New York 14070



1.877.NATIVE. Fax: 716.537.613

May 28, 2008

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

Dear Mary Engle:

Native Wholesale Supply Company, importer of the Seneca and Opal brands of cigarettes manufactured by Grand River Enterprises Six Nations Ltd. requests approval for the 2008 plan rotation for Warning Label Display, as provided by Section 1333C(2) of the cigarette act. We are requesting approval for the warning display for the Seneca and Opal 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 was approved on May 29, 2007. We are submitting a renewal of our plan for the simultaneous display of the four health warnings on the packages of the Seneca and Opal brand. This proposed plan covers the following brand styles,

Seneca Full Flavor Soft King Seneca Light Soft King Seneca Ultra Lt Soft King Seneca Menthol Soft King Seneca Menthol Light Soft King

Seneca Full Flavor Box King Seneca Light Box King Seneca Ultra Lt Box King Seneca Menthol Box King Seneca Menthol Light Box King Seneca Non-Filter Box King

Opal Full Flavor Box 120's Opal Light Box 120's Opal Ultra Light Box 120's Opal Menthol Box 120's Opal Menthol Light Box 120's Seneca Full Flavor Soft 100's Seneca Light Soft 100's Seneca Ultra Lt Soft 100's Seneca Menthol Soft 100's Seneca Menthol Light Soft 100's Seneca Menthol Ultra Lt Soft 100's

Seneca Full Flavor Box 100's Seneca Light Box 100's Seneca Ultra Lt Box 100's Seneca Menthol Box 100's Seneca Menthol Light Box 100's Seneca Menthol Ultra Lt Box 100's

Seneca Full Flavor Box 120's Seneca Light Box 120's Seneca Ultra Light Box 120's Seneca Menthol Box 120's Seneca Menthol Light Box 120's We have carefully read the Act and feel our products will still be in full compliance with the "Cigarette Act" Warning Label Display Requirements.

We will display the four warnings on the Seneca and Opal brands of cigarettes an equal number of times. Our sales for the Seneca and Opal brand of cigarettes are as follows; In 2007, Seneca sales were **as the seneca sales** sticks and Opal sales were **as the seneca sales**. For 2008, we estimate the Seneca sales to be approximately **between the seneca sales** to be approximately sticks.

Our largest selling brand styles for 2007 were Seneca Full Flavor Box Kings with sticks and Opal Light Box 120's with the sticks. For 2008, we expect these same flavors to top our sales. We anticipate Seneca Full Flavor Box 100's to be approximately sticks and Opal Light Box 120's to be approximately sticks.

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Our proposed plan for compliance with the "Warning Act" is to have our supplier, White House Graphics, run the four warning labels simultaneously with each other. The four warnings will be displayed on the packs and cartons of each brand style an equal number of times during the one year period following the 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 submitted with our letter dated April 30, 2008.

The four warnings that will be displayed on 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

Our plan for rotation of the cigarette health warning in the advertising of the Seneca and Opal brands of cigarettes was approved by the FTC on May 3, 2006. We will maintain compliance with that plan.

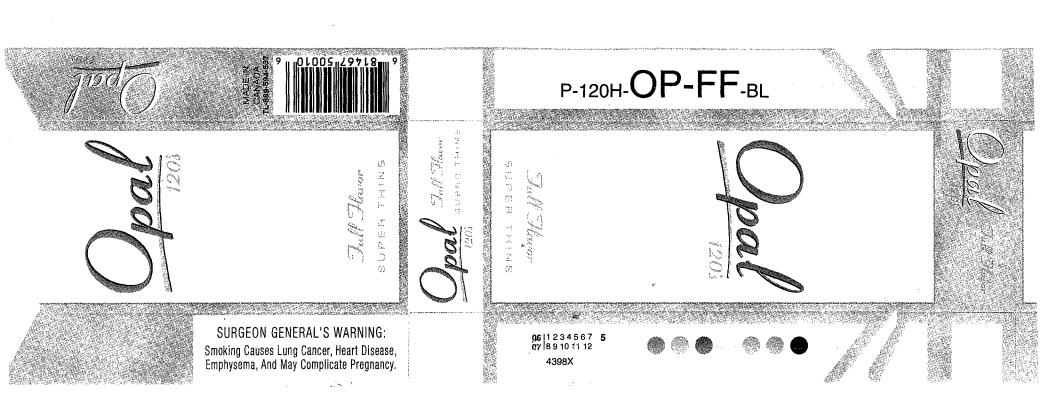
Please advise as quickly as possible of the approval of this plan. Thank you for your kind and prompt attention to this matter.

Yours truly,

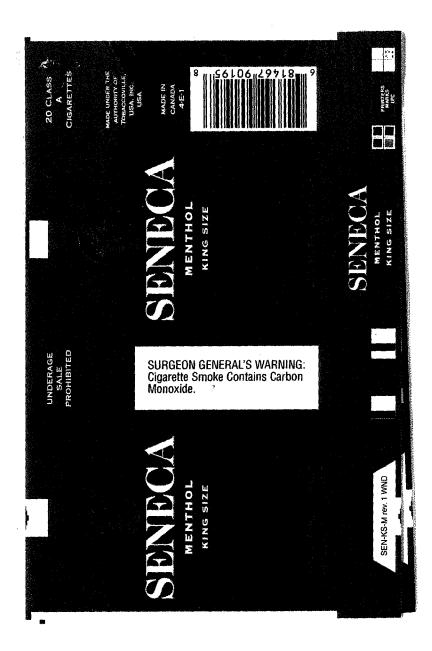
Arthur Montour President

Selected packaging samples from those submitted with the plan.

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10 SOFT PACKS



Division of Advertising Practices

UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

May 29, 2008

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Mr. Arthur Montour President Native Wholesale Supply 10955 Logan Road Perrysburg, NY 14129

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, <u>et seq</u>. ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Native Wholesale Supply Company ("NWSC") on May 28, 2008, calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Seneca and Opal brands of cigarettes.

NWSC's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your April 30, 2008 letter appear to comply with the requirements of the Cigarette Act for size and conspicuousness. NWSC's plan for packaging is hereby approved for eleven soft pack varieties of the Seneca brand of cigarettes (Full Flavor kings, Light kings, Ultra Light kings, Menthol kings, Menthol Light kings, Full Flavor 100s, Light 100s, Ultra Light 100s, Menthol 100s, Menthol Light 100s, and Menthol Ultra Light 100s), seventeen box varieties of the brand (Full Flavor kings, Light kings, Ultra Light kings, Menthol kings, Menthol Light kings, Non-Filter kings, Full Flavor 100s, Light 100s, Ultra Light 100s, Menthol 100s, Menthol Light 100s, Menthol Ultra Light 100s, Full Flavor 120s, Light 120s, Ultra Light 120s, Menthol 120s, and Menthol Light 120s), and five box varieties of the Opal brand of cigarettes (Full Flavor 120s, Light 120s, Ultra Light 120s, Menthol 120s, and Menthol Light 120s). This approval is effective on the date of this letter and ends on May 28, 2009. Approval of the 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.

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 May 29, 2008 Page 2

You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services ("HHS"). Furthermore, 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 HHS.

If you have any questions regarding this approval, please contact Haley Zernich at (202) 326-3485.

Very truly yours,

MaryX. Engle

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Mary K. Engle Associate Director



King Mountain Tobacco Company Inc. P. O. Box 669 White Swan, Washington 98952 Phone: (509) 874-9935 Fax: (509) 874-3690

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- CALIFICATION

May 28, 2008

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 Road, 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. (333)(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 the King Mountain brand of cigarettes on May 21, 2007 and there have been no changes in packaging since that time. The statutory warnings continue to appear exactly as shown on the samples provided to you with the letters dated April 13 and April 25, 2007.

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. Sales of King Mountain did not exceed one-fourth of one percent of cigarettes manufactured in the United States during calendar year 2007. 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 by 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 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.

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15 U.S.C.§1332(8).

KMT plans to manufacture the following styles of King Mountain:

Full Flavor King (hard pack) Full Flavor 100's (hard pack) Light Kings (hard pack) Light 100's (hard pack) Ultra Light 100's (hard pack) Menthol King (hard pack) Menthol 100's (hard pack) Ultra Light King (soft pack) Menthol Light King (soft pack) Menthol Light 100's (soft pack)

During 2007 KMT sold a total of the sticks of the King Mountain brand. King Mountain Full Flavor 100's was the highest selling style with a stress sticks. This amount is clearly "less than one-fourth of 1 percent of all the cigarettes sold in the United States in" 2007, as required by 15 U.S.C.§1333(c)(2)(A)(i). Estimated 2008 sales are the stress sticks, with King Mountain Full Flavor 100's selling approximately and the sticks. KMT is not currently advertising its tobacco products, and understands it must submit an appropriate advertising plan for approval before commencing any advertisement of its tobacco products.

If you need additional information please contact Chris Stanley at 336-293-4388.

Sincerely,

Delbert L. Wheeler, Sr.

President



UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

June 6, 2008

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Mr. Delbert L. Wheeler, Sr. President King Mountain Tobacco Company, Inc. P.O. Box 669 White Swan, WA 98952

Dear Mr. Wheeler:

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 May 28, 2008, calling for the simultaneous display of the four health warnings on the packaging of certain 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. The warnings on the sample packs and cartons submitted with your April 13 and April 25, 2007 letters appear to meet the requirements of the Cigarette Act for size and conspicuousness. KMTC's plan for the display of the four health warnings on packaging for the King Mountain brand is hereby approved for three soft pack varieties (Ultra Light King, Menthol Light King, and Menthol Light 100's), and the following seven hard pack varieties: Full Flavor King, Full Flavor 100's, Light King, Light 100's, Ultra Light 100's, Menthol King, and Menthol 100's.¹ This approval is effective on the date of this letter and ends on June 5, 2009. 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 KMTC does decide 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

¹ This approval of your cigarette health warning display plan is an approval of your plan for displaying the four health warnings mandated by the Cigarette Act. Approval of the plan is not in any way an approval of King Mountain packaging, other than the display of the mandated health warnings. This approval expresses no opinion on whether or not King Mountain packaging complies with relevant trademark law or with other applicable laws.

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. Delbert L. Wheeler, Sr. June 6, 2008 Page 2

warning statements in advertisements.

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

If you have any questions regarding this approval, please contact Diana Finegold at (202) 326-3182.

Very truly yours,

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Mary K. Engle Associate Director

T & T BUSINESS SOLUTIONS & HOLDINGS CORPORATION

6340 NW 99TH AVENUE, Miami, Florida 33178 Phone: (305) 599-7770 * Fax: (305) 599-7774

June 3, 2008

CONTAINS TRADE SECRETS AND CONFIDENTIAL BUSINESS INFORMATION NOT FOR PUBLIC DISCLOSURE

VIA FACISIMILE & FEDERAL EXPRESS

Mary Engle, Director Division of Advertising Practices Federal Trade Commission 601 New Jersey Avenue, N.W. Room NJ3212 Washington, DC 20001

RE: Cigarette Health Warning Quarterly Rotation Plan Submitted by T & T Business Solutions & Holdings Corporation - BAHAMAS Cigarettes

Dear Ms. Finegold:

T & T Business Solutions & Holdings Corporation hereby submits a revised Surgeon General Rotation Plan as required under the Federal Cigarette Labeling and Advertising Act of 1984 (15 U.S.C. §1331 (1998), et seq.). Tony Peters is the Vice President of the applicant. T & T Business Solutions & Holdings Corporation will only be importing the BAHAMAS brand. The cigarette covered by the proposed Plan are foreign manufactured brand cigarettes, which include health warnings complying with the Surgeon General's warning language set forth in the statute: BAHAMAS Full-Flavor King Box, BAHAMAS Full-Flavor King Soft, BAHAMAS Full-Flavor 100's Soft, BAHAMAS Full-Flavor 100's Box, BAHAMAS Lights King Box, BAHAMAS Lights King Soft, BAHAMAS Lights 100's Soft, BAHAMAS Lights 100's Box, BAHAMAS Ultra-Lights King Box, BAHAMAS Ultra-Lights King Soft, BAHAMAS Menthol King Box, BAHAMAS Menthol King Soft, BAHAMAS Menthol 100's Soft and BAHAMAS Menthol 100's Box.

The required warnings will be printed directly on the packs and cartons and in a conspicuous location as required under the Cigarette Labeling and Advertising Act ("CLAA"). The warnings will appear on the packs and cartons exactly as shown on the sample packs and cartons provided with our previous submission of May 8, 2008 and the

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Federal Trade Commission Rotation Plan June 3, 2008 Page 2

corrected samples submitted May 28, 2008. The Company will check all shipments to ensure that said rotations are properly prepared and that compliance is maintained in accordance with this Plan. The Company will keep records demonstrating compliance with this Plan.

The Company will rotate the Surgeon General's Health Warnings on the BAHAMAS brand cigarettes quarterly based on the date that the cigarettes are manufactured using the following schedule: COLOR OF DESCRIPTION

SCHEDULE FOR QUARTERLY ROTATION

BAHAMAS BRAND

1st Quarter (Jan. – March) A

2nd Quarter (April – June) B

3rd Quarter (July – Sept.) C

4th Quarter (Oct. – Dec.) D

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

Federal Trade Commission Rotation Plan June 3, 2008 Page 3

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. T & T Business Solutions & Holdings Corporation will not be advertising at this time. If T & T Business Solutions & Holdings Corporation plans to do any advertising in the future, a Plan will be submitted to your offices for approval. Should this request conform to your requirements, we request that the letter evidencing approval be faxed and sent via US Postal Service to the company.

Please contact Miriam Gurgel at (305) 336-6113 if you require any additional information.

Respectfully submitted,

Tony Peters Enclosures



UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

June 6, 2008

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Mr. Tony Peters T & T Business Solutions & Holdings Corp. 6340 NW 99th Avenue Miami, FL 33178

Dear Mr. Peters:

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 T & T Business Solutions & Holdings Corporation ("T & T") on June 3, 2008, calling for quarterly rotation of the four health warnings on the packaging of sixteen varieties of the Bahamas brand of cigarettes.

The warnings on the sample packs and cartons submitted with your May 8 and 28, 2008 letters appear to meet the requirements of the Cigarette Act for size and conspicuousness.¹ T & T's plan for the display of the four health warnings on packaging of the Bahamas brand is hereby approved for the following sixteen hard pack and soft pack varieties: Full Flavor King, Lights King, Ultra Lights King, Menthol King, Full Flavor 100's, Lights 100's, Ultra Lights 100's, and Menthol 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 T & T does decide 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.

You should also be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services ("HHS"). Furthermore, the Tariff

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.

¹ Although some of the warnings on the packs originally submitted were not sufficiently conspicuous, revised samples were submitted. This approval only pertains to packaging that meets the requirements of the Cigarette Act.

Mr. Tony Peters June 6, 2008 Page 2

Act of 1930, 19 U.S.C. § 1681a(c)(1), as amended by the Tariff Suspension and Trade Act of 2000, Pub. L. No. 106-476, 114 Stat. 2179, 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 HHS.

If you have any questions regarding this approval, please contact Diana Finegold at (202) 326-3182.

Very truly yours, Mary K. Engle Associate Director

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LAW OFFICES OF BARRY M. BOREN

borenlaw@bellsouth.net

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

Telephone (305) 670-2200 Facsimile (305) 740-5610

May 28, 2008

CONTAINS TRADE SECRETS AND CONFIDENTIAL BUSINESS INFORMATION NOT FOR PUBLIC DISCLOSURE

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

Attention: Ms. Sallie Schools

Expansion To Surgeon General's Health Warning Equalization Plan For Tantus Tobacco, LLC For Main Street and Sport Cigarettes

Dear Ms. Engle:

Please be advised that we are the attorneys for a manufacturer of tobacco products, Tantus Tobacco, LLC ("Tantus"), a Kentucky limited liability corporation, with offices located at 200 Progress Dr., Russell Springs, Kentucky 42642 and the mailing address is P.O. Box 1030, Jamestown, Kentucky 42629. Tantus' phone number is (270) 866-8888. Tantus wishes to expand its plan to equalize its health warning statements as required by 15 U.S.C. § 1333(c) by adding four (4) new brand styles (Main Street) and three (3) new brand styles (Sport) to each of its existing Surgeon General's Health Warning Plan for cigarettes they are manufacturing in the United States under the brand names "Main Street" and "Sport." The contact person for the company will continue to be its President, Brian Cooper, who can be reached at the above address and phone number.

Tantus' July 9, 2007 plan for the display of the four (4) health warnings on the packaging of certain varieties of GSmoke, Main Street and Sport brands was approved by the FTC on July 18, 2007. A copy of the FTC approval letter is attached hereto as Exhibit "A." Additional Main Street and Sport brand styles were added to the plan and approved by the FTC on December 13, 2007. The first expansion plan approval letter is attached hereto as Exhibit "B."

Ms. Mary Engle, Associate Director Division of Advertising Practices Federal Trade Commission Page 2 May 28, 2008

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The amendment we are requesting will add the following Main Street and Sport brand styles to those previously submitted:

Main Street Cigarettes - Additional Brand Styles to be Added:

Menthol 100's Box Menthol Lights 100's Box

Ultra Lights King Size Box Menthol King Size Box

Sport Cigarettes - Additional Brand Styles to be Added:

Ultra Lights King Size Box

Ultra Lights 100's Box Menthol Lights 100's Box

New Exhibits "I" and "J" listing all the brand styles of the Main Street and Sport Cigarettes Tantus will be manufacturing are attached hereto. Enclosed with our submission of May 12, 2008 were the actual production packs and cartons for the new brand styles being submitted which show exactly where and how the four (4) Surgeon General's health warnings will appear on the individual packs and cartons Tantus will be manufacturing.

Tantus continues to qualify as a small importer/manufacturer as defined by the Act based on the following figures:

Tantus manufactured approximately **Series** cigarettes (all were either Golden Blend, Sport, Main Street, GSmoke, Berkley or Berley brand cigarettes) in fiscal year 2007. In fiscal year 2008 to date,¹ it has manufactured approximately **Series** cigarettes (all were Golden Blend, Berkley, Berley, Main Street, Sport and GSmoke brand cigarettes). Tantus anticipates manufacturing approximately **Series** cigarettes of all its brand styles (Golden Blend, Berkley, GSmoke, Main Street, Sport and Berley) in fiscal year 2008. A chart outlining Tantus' anticipated manufacturing plans for fiscal year 2008 by brand is attached hereto as Exhibit "C."

No one brand style of cigarettes sold by Tantus has, for the past fiscal year,

¹ Tantus' fiscal year coincides with the calendar year.

Ms. Mary Engle, Associate Director Division of Advertising Practices Federal Trade Commission Page 3 May 28, 2008

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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 Tantus 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, Tantus wishes to submit a plan to equalize the four health warning statements required by 15 U.S.C. §1333(c) for its Sport and Main Street brands. Each of the four warning statements will appear on the packs and cartons of each of the additional brand styles of Main Street and Sport cigarettes referenced in Exhibits "I" and "J" an equal number of times in the one year period beginning on the date this plan is approved. Tantus will continue to maintain records demonstrating compliance with this plan.

Tantus also has an advertising rotation plan in place for its Main Street and Sport cigarettes. It is in compliance with this plan and wishes to make no changes to its advertising plan at this time.

The packaging Tantus has submitted to the FTC for approval references an internet website, <u>www.tantustobacco.com</u>. Please be advised that this site is not operational at this time. Before Tantus makes this site operational, it will file an advertising plan with the FTC and make the site available to the FTC for review (password protected) before making the site accessible to the public.

All other provisions of the existing plan will remain in place. Should you have any further questions regarding this matter, please do not hesitate to contact us.

Sincerely yours,

OFFICES OF BARRY M. BOREN poren

BMB:mw/encs.



UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

Division of Advertising Practices

July 18, 2007

Barry M. Boren, Esq. One Datran 9100 South Dadeland Boulevard Suite 1800 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 Tantus Tobacco, LLC on July 9, 2007, calling for quarterly rotation of the four health warnings in advertising of the G-Smoke, Main Street and Sport brands of cigarettes, and for the simultaneous display of the four health warnings on the packaging of certain varieties of those brands.

Tantus Tobacco's plan for the rotation of the warnings in advertising of the G-Smoke, Main Street, and Sport brands of cigarettes has been approved. Approval of the plan assumes that the plan is implemented in good faith.

Tantus Tobacco's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your June 5, 7, and 11, 2007 letters appear to meet the requirements of the Cigarette Act for size and conspicuousness. Tantus Tobacco's plan for the display of the four health warnings on packaging for the G-Smoke brand is hereby approved for the following fifteen varieties: Full Flavor Kings (soft pack and hard pack), Full Flavor 100's (soft pack and hard pack), Light Kings (soft pack and hard pack), Light 100's (soft pack and hard pack), Ultra Light 100's soft pack, Menthol Kings (soft pack and hard pack), Menthol 100's soft pack, "Woman" Full Flavor 100's hard pack, "Woman" Light 100's hard pack, and "Woman" Menthol Light 100's hard pack. Tantus Tobacco's plan for the Main Street brand is hereby approved for the following thirteen varieties: Full Flavor Kings (soft pack and hard pack), Full Flavor 100's (soft pack and hard pack), Light Kings (soft pack and hard pack), Light 100's (soft pack and hard pack), Ultra Light 100's (soft pack and hard pack), Menthol King soft pack, Menthol 100's soft pack, and Menthol Light 100's soft pack. Tantus Tobacco's plan for the Sport brand is hereby approved for the following fourteen varieties: Full Flavor Kings (soft pack and hard pack), Full Flavor 100's (soft pack and hard pack), Light Kings (soft pack and hard pack), Light 100's (soft pack and hard

Barry M. Boren, Esq. July 18, 2007 Page 2

pack), Ultra Light 100's soft pack, Menthol Kings (soft pack and hard pack), Menthol 100's (soft pack and hard pack), and Menthol Light 100's soft pack.¹ This approval is effective on the date of this letter and ends on July 17, 2008. 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.

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

If you have any questions regarding this approval, please contact Aine Farrell at (202) 326-3013.

Very truly yours,

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.

¹ The approval of Tantus Tobacco's cigarette health warning display plan is an approval of its plan for displaying the four health warnings mandated by the Cigarette Act. Approval of the plan is not in any way an approval of Tantus Tobacco's packaging, other than the display of the mandated health warnings. This approval expresses no opinion on whether or not Tantus Tobacco's packaging complies with relevant trademark law or with other applicable laws.



UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

Division of Advertising Practices

December 13, 2007

Barry M. Boren, Esq. One Datran 9100 South Dadeland Boulevard Suite 1800 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, on July 18, 2007, I approved a plan filed on behalf of Tantus Tobacco, LLC ("Tantus"), calling for quarterly rotation of the four health warnings in advertising for the G-Smoke, Main Street, and Sport brands of cigarettes, and for the simultaneous display of the four health warnings on the packaging of certain varieties of those brands. In a letter dated December 11, 2007, you now propose to expand Tantus' plan for packaging to include the non filter king size soft pack variety of the Main Street and Sport brands.

Tantus' sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your letter of December 11, 2007 appear to comply with the size and conspicuousness requirements of the Cigarette Act. Tantus' expansion of its plan for packaging is hereby approved for the non filter king size soft pack variety of the Main Street and Sport brands of cigarettes. This approval is effective on the date of this letter and ends on December 12, 2008. Approval of the 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.

As a reminder, Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services.

If you have any questions regarding this approval, please contact Aine Farrell at (202) 326-3013.

Very truly yours,

Mary K. (Engle Associate Director

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.

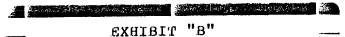


EXHIBIT "C" TANTUS TOBACCO, LLC

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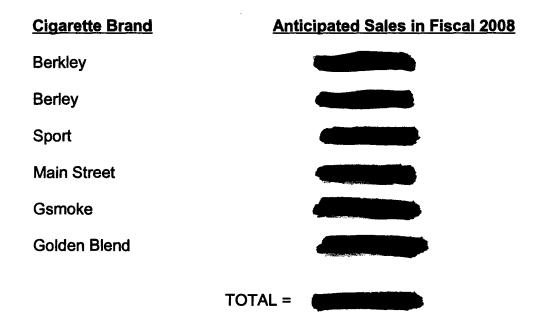


EXHIBIT 'I' LIST OF CIGARETTE BRAND STYLES TANTUS TOBACCO, LLC

MAIN STREET CIGARETTES

Full Flavor King Size Soft Pack Lights King Size Soft Pack Menthol King Size Soft Pack Non-Filter King Size Soft Pack

Full Flavor 100's Soft Pack Lights 100's Soft Pack Ultra Lights 100's Soft Pack Menthol 100's Soft Pack Menthol Lights 100's Soft Pack

Full Flavor King Size Box Lights King Size Box

Full Flavor 100's Box Lights 100's Box Ultra Lights 100's Box

Additional Brand Style to be Added:

Menthol 100's Box Menthol Lights 100's Box

Ultra Lights King Size Box Menthol King Size Box

MainstreetBrandStyles

EXHIBIT 'J' LIST OF CIGARETTE BRAND STYLES TANTUS TOBACCO, LLC

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SPORT CIGARETTES

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Full Flavor King Size Soft Pack Lights King Size Soft Pack Menthol King Size Soft Pack Non-Filter King Size Soft Pack

Full Flavor 100's Soft Pack Lights 100's Soft Pack Ultra Lights 100's Soft Pack Menthol 100's Soft Pack Menthol Lights 100's Soft Pack

Full Flavor King Size Box Lights King Size Box Menthol King Size Box

Full Flavor 100's Box Lights 100's Box Menthol 100's Box

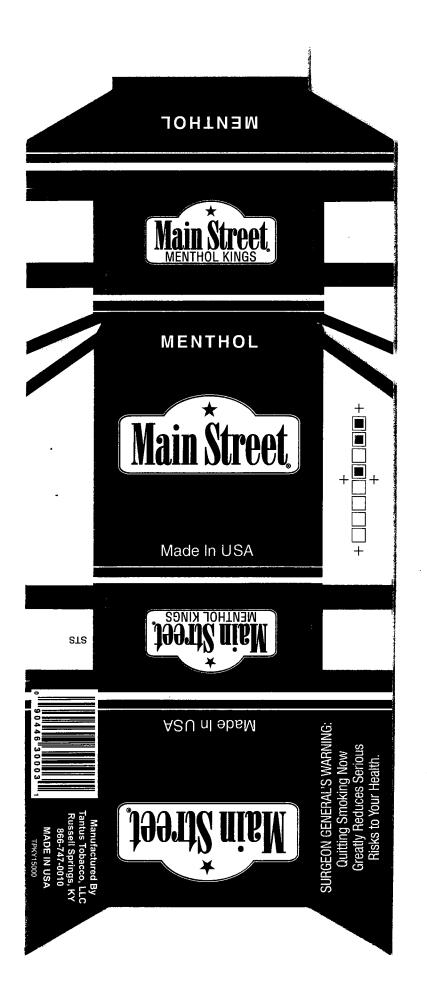
Additional Brand Style to be Added:

Ultra Lights King Size Box

Ultra Lights 100's Box Menthol Lights 100's Box

SportBrandStyles

Selected packaging samples from those submitted with the plan.



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MENTHOL LIGHT 100°s BOX

Main Street

Made In USA

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

MENTHOL LIGHT 100'S BOX

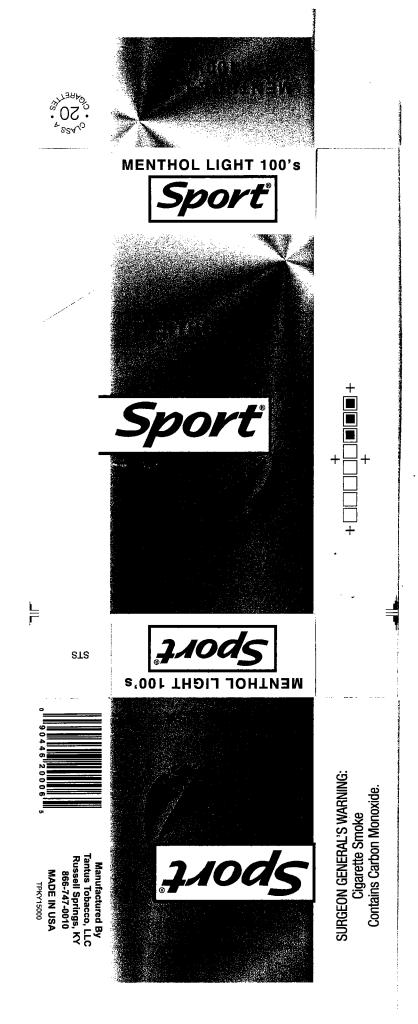
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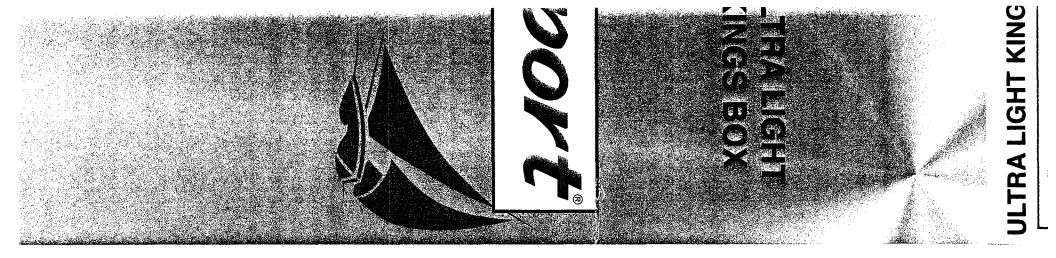
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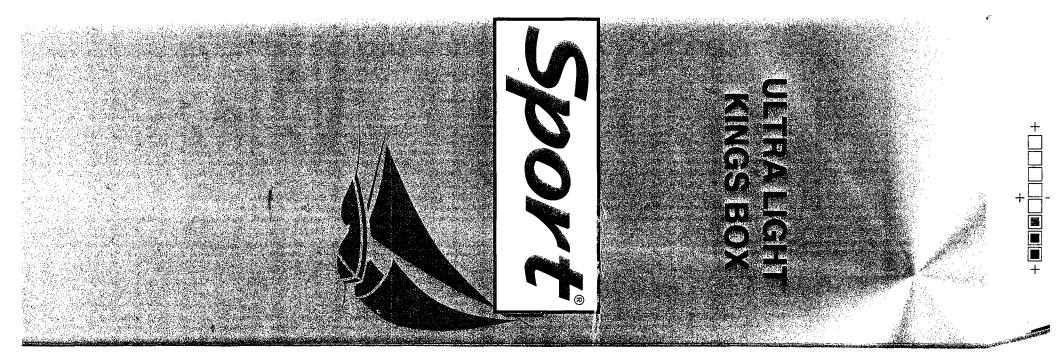
AN ADDRESS OF A DESCRIPTION OF A



ULTRA LIGHT KINGS BOX



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





UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

Division of Advertising Practices

June 16, 2008

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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, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, on July 18, 2007, I approved a plan filed on behalf of Tantus Tobacco, LLC ("Tantus"), calling for quarterly rotation of the four health warnings in advertising for the G-Smoke, Main Street, and Sport brands of cigarettes, and for the simultaneous display of the four health warnings on the packaging of certain varieties of those brands. In a letter dated May 28, 2008, you now propose to expand Tantus' plan for packaging to include certain additional varieties of the Main Street and Sport brands.

Tantus' sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your May 12, 2008 letter appear to comply with the size and conspicuousness requirements of the Cigarette Act. Tantus' expansion of its plan for packaging is hereby approved for the Menthol Kings box, Menthol 100's box, Menthol Lights 100's box, and Ultra Lights Kings box varieties of the Main Street brand, and for the Ultra Lights Kings box, Ultra Lights 100's box, and Menthol Lights 100's box varieties of the Sport brand. This approval is effective on the date of this letter and ends on June 15, 2009. Approval of the 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.

As a reminder, Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services.

If you have any questions regarding this approval, please contact Aine Farrell at (202) 326-3013.

Very truly yours, Mary K. Engle

Associate Director

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.

LAW OFFICES OF BARRY M. BOREN

borenlaw@bellsouth.net

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June 2, 2008

CONTAINS TRADE SECRETS AND CONFIDENTIAL BUSINESS INFORMATION NOT FOR PUBLIC DISCLOSURE

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: Ms. Sallie Schools

Renewal of Surgeon General's Warning Rotation Plan for Tantus Tobacco, LLC For Berkley Cigarettes

Dear Ms. Engle:

Please be advised that we are the attorneys for a manufacturer of tobacco products, Tantus Tobacco, LLC ("Tantus"), a Kentucky limited liability corporation, with offices located at 200 Progress Dr., Russell Springs, Kentucky 42642 and the mailing address is P.O. Box 1030, Jamestown, Kentucky 42629 and phone number (270) 866-8888. Tantus currently manufactures the following ten brands of cigarettes: Berkley, Berley, Main Street, Sport, Golden Blend, GSmoke, Dixon, Dillon, 24/7 and Superior. Tantus wishes to renew its existing equalization Surgeon General's 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 "Berkley." The contact person for the company will continue to be its President, Brian Cooper, who can be reached at the above address and phone number.

A renewal equalization plan was approved for Berkley on May 30, 2007 and a copy is attached hereto as Exhibit "A." An expansion plan for the Berkley and Golden Blend brands was approved by the FTC on January 11, 2008 and a copy is attached hereto as Exhibit "B." An advertising plan for the Berkley and Berley brands was approved on August 30, 2005 (see Exhibit "C"). An expansion to Tantus' advertising plan for the Berkley, Berley, 24/7, Dixon, Dillon, Superior and Golden Blend brands was approved by the FTC

Ms. Mary K. Engle, Associate Director Federal Trade Commission Page 2 June 2, 2008

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on January 22, 2007 (see Exhibit "D").

The brand styles of Berkley brand cigarettes Tantus intends to manufacture are listed on Exhibit "E." These are the same brand styles that were listed in its Berkley plan which was approved on May 30, 2007 and the expansion plan that was approved January 11, 2008. Actual samples of the Berkley packs and cartons for the various brand styles (listed on Exhibit "E") 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 Berkley brand Tantus is manufacturing, were enclosed with the submissions of March 9, 2005 and December 17, 2007. None of the packs or cartons have changed since they were submitted.

Tantus manufactured approximately accessible cigarettes (all were either Golden Blend, Sport, Main Street, GSmoke, Berkley or Berley brand cigarettes) in fiscal year 2007. In fiscal year 2008 to date,¹ it has manufactured approximately for the brand cigarettes (all were Golden Blend, Berkley, Berley, Main Street, Sport and GSmoke brand cigarettes). Tantus anticipates manufacturing approximately for the brand cigarettes of all its brand styles (Golden Blend, Berkley, GSmoke, Main Street, Sport and Berley) in fiscal year 2008. A chart outlining Tantus' anticipated manufacturing plans for fiscal year 2008 by brand is attached hereto as Exhibit "F."

No one brand style of cigarettes sold by Tantus 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 Tantus 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, Tantus wishes to renew its plan to equalize the four health warning statements required by 15 U.S.C. §1333(c) for its Berkley brand. Each of the four warning statements will appear on the packs and cartons of each brand style of Berkley brand cigarettes manufactured by Tantus an equal number of times in the one year period beginning on the date this plan is approved and Tantus will continue to maintain records demonstrating compliance with this plan.

The individual packs of Berkley cigarettes to be manufactured by Tantus will have the proper health warnings printed by the manufacturer directly on the packs under the cellophane. The cartons will have the proper health warnings printed directly on the cartons by the manufacturer.

Tantus intends to print all four (4) health warnings in equal numbers on each printed

¹ Tantus' fiscal year coincides with the calendar year.

Ms. Mary K. Engle, Associate Director Federal Trade Commission

Page 3 June 2, 2008

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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.

Nothing herein shall be construed to require the manufacture, packaging, distribution or importation of any cigarette during any period of time. Tantus shall be deemed to have satisfied its responsibilities under the plan if it has taken reasonable steps to ensure that the warnings as they appear on the packs and cartons comply with the statutory requirements by: (1) providing by written contract or the giving of clear instructions, or otherwise, for the rotation of the warning statements required by the Act in accordance with the pertinent provisions of this plan; and (2) preventing the recurrence of any mistakes, errors, or omissions that have come to its attention.

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.

Tantus has an advertising rotation plan in place for its Berkley cigarettes which was approved by the FTC on August 30, 2005 (see Exhibit "C") and an expansion to its advertising rotation plan was approved by the FTC on January 22, 2007 (see Exhibit "D"). Tantus is in compliance with these plans and wishes to make no changes to its advertising plans at this time.

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.

Ms. Mary K. Engle, Associate Director Federal Trade Commission

Page 4 June 2, 2008

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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

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Division of Advertising Practices

May 30, 2007

Barry M. Boren, Esq. One Datran 9100 South Dadeland Boulevard Suite 1800 Miami, Florida 33156

Dear Mr. Boren:

The Federal Trade Commission ("the 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 the revised proposed plan filed on behalf of Tantus Tobacco, LLC ("Tantus") on May 23, 2007 calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Berkley brand of cigarettes.

Tantus's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your letter of March 9, 2005 appear to comply with the requirements of the Cigarette Act for size and conspicuousness. Tantus's plan for packaging is hereby approved for eleven soft pack varieties of the Berkley brand of cigarettes (Full Flavor kings, Light kings, Ultra Light kings, Menthol kings, Menthol Light kings, Non-filter kings, Full Flavor 100s, Light 100s, Ultra Light 100s, Menthol 100s, and Menthol Light 100s) and two box varieties of the brand (Full Flavor kings and Light kings). This approval is effective on the date of this letter and ends on May 29, 2008. Approval of the 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.

You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services.

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 30, 2007

Page 2

If you have any questions regarding this approval, please contact Diana Finegold at (202) 326-3182.

Very truly yours, Ming 2 ~~~ Mary K. Engle Associate Director

UNITED STATES OF AMERICA ERAL-TRADE COMMISSION

WASHINGTON, D.C. 20580

Division of Advertising Practices

January 11, 2008

Barry M. Boren, Esq. One Datran 9100 South Dadeland Boulevard Suite 1800 Miami, Florida 33156

Dear Mr. Boren:

The Federal Trade Commission ("the 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, on May 30 and November 16, 2007, respectively, I approved plans filed on behalf of Tantus Tobacco, LLC ("Tantus"), calling for the simultaneous display of the four health warnings on packaging for certain varieties of the Berkley and Golden Blend brands of cigarettes. You now propose, by means of two letters dated December 17, 2007, to expand Tantus's plan for packaging to include certain additional varieties of the Berkley and Golden Blend brands.

Tantus's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your letters of December 17, 2007 appear to comply with the requirements of the Cigarette Act for size and conspicuousness. Tantus's expansion of its plan for packaging is hereby approved for five hard pack varieties of the Berkley brand of cigarettes (Full Flavor 100's, Lights 100's, Ultra Lights 100's, Menthol 100's, and Menthol Lights 100's), and for seven hard pack varieties of the Golden Blend brand (Full Flavor kings, Full Flavor 100's, Lights kings, Lights 100's, Ultra Lights 100's, Menthol 100's, and Menthol Lights 100's). This approval is effective on the date of this letter and ends on January 10, 2009. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan. The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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

Very truly yours,

Mary K Engle Associate Director FEDERAL TRADE COMMISSIO WASHINGTON, D.C. 20580



Division of Advertising Practices

August 30, 2005

Barry M. Boren, Esq. 9350 South Dixie Highway Penthouse II Miami, Florida 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 your revised proposed plan filed on behalf of Tantus Tobacco, LLC ("Tantus") on August 23, 2005 calling for quarterly rotation of the four health warnings in advertising of the Berkley and Berley brands of cigarettes.

Tantus's plan for the rotation of the warnings in advertising of the Berkley and Berley brands of cigarettes has been approved. Approval of the 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.

Very truly yours,

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Mary K. Engle Associate Director

EXHIBIT "C"

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.

WASHINGTON, D.C. 20580



Division of Advertising Practices

January 22, 2007

Barry M. Boren, Esq. 9350 South Dixie Highway Penthouse II Miami, Florida 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 approved your August 30, 2005 (Berkley and Berley), September 6, 2006 (24/7, Dixon, Dillon and Superior) and November 16, 2006 (Golden Blend) plans filed on behalf of Tantus Tobacco, LLC ("Tantus"), calling for the quarterly rotation of the four health warnings in the advertising of the aforementioned brands. In a letter dated January 2, 2007, you now propose to expand Tantus' plan to include advertising between 160 and 1,200 square feet.

The expansion of Tantus' plan for the rotation of the warnings in advertising for the Berkley, Berley, 24/7, Dixon, Dillon, Superior, and Golden Blend brands of cigarettes has been approved. Approval of the plan assumes that the plan is implemented in good faith.

If you have any questions regarding this approval, please contact Katherine Zownir at (202) 326-2949.

Very truly yours,

Mong C. Engle

Mary K/Engle Associate Director

EXHIBIT "D"

EXHIBIT 'E' LIST OF CIGARETTE BRAND STYLES TANTUS TOBACCO, LLC

A CONTRACT OF A

BERKLEY CIGARETTES

Full Flavor King Size Soft Pack Lights King Size Soft Pack Ultra Lights King Size Soft Pack Menthol King Size Soft Pack Menthol Lights King Size Soft Pack Non-Filter King Size Soft Pack

Full Flavor 100's Soft Pack Lights 100's Soft Pack Ultra Lights 100's Soft Pack Menthol 100's Soft Pack Menthol Lights 100's Soft Pack

Full Flavor King Size Box Lights King Size Box

Full Flavor 100's Box Lights 100's Box Ultra Lights 100's Box Menthol 100's Box Menthol Lights 100's Box

BerkleyBrandStyles

EXHIBIT "F" TANTUS TOBACCO, LLC

- Grand Andreas

Cigarette Brand	Ant	icipated Sales in Fiscal 2008
Berkley		
Berley		
Sport		
Main Street		
Gsmoke		
Golden Blend		
Dixon		
Dillon		
24/7		
Superior		
	TOTAL =	



UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

June 16, 2008

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Barry M. Boren, Esq. One Datran 9100 South Dadeland Boulevard Suite 1809 Miami, Florida 33156

Dear Mr. Boren:

The Federal Trade Commission ("the 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 the revised proposed plan filed on behalf of Tantus Tobacco, LLC ("Tantus") on June 2, 2008 calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Berkley brand of cigarettes.

Tantus's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your letters of March 9, 2005 and December 17, 2007 appear to comply with the requirements of the Cigarette Act for size and conspicuousness. Tantus's plan for packaging is hereby approved for eleven soft pack varieties of the Berkley brand of cigarettes (Full Flavor kings, Light kings, Ultra Light kings, Menthol Light kings, Non-filter kings, Full Flavor 100s, Light 100s, Ultra Light 100s, Menthol 100s, and Menthol Light 100s) and seven box varieties of the brand (Full Flavor kings, Light kings, Full Flavor 100's, Light 100's, Ultra Light 100's, Menthol 100's, and Menthol Light 100's, Ultra Light 100's, Menthol 100's, and Menthol Light 100's, Ultra Light 100's, Menthol 100's, and Menthol Light 100's, Ultra Light 100's, Menthol 100's, and Menthol Light 100's, Ultra Light 100's, Menthol 100's, and Menthol Light 100's, Ultra Light 100's, Menthol 100's, and Menthol Light 100's, Ultra Light 100's, Menthol 100's, and Menthol Light 100's, Ultra Light 100's, Menthol 100's, and Menthol Light 100's, Ultra Light 100's, Menthol 100's, and Menthol Light 100's, Ultra Light 100's, Menthol 100's, and Menthol Light 100's, Ultra Light 100's, Menthol 100's, and Menthol Light 100's, Ultra Light 100's, Menthol 100's, and Menthol Light 100's, Ultra Light 100's, Menthol 100's, and Menthol Light 100's, Ultra Light 100's, Menthol 100's, and Menthol Light 100's, Ultra Light 100's, Menthol 100's, and Menthol Light 100's, Ultra Light 100's, Menthol 100's, and Menthol Light 100's, Ultra Light 100's, Menthol 100's, and Menthol Light 100's, Ultra Light 100's, Menthol 100's, and Menthol Light 100's, Ultra Light 100's, Ultra Light 100's, Ultra Light 100's, Menthol 100's, and Menthol Light 100's, Ultra Light 100's, Ul

You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services.

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.

Barry M. Boren, Esq. June 16, 2008 Page 2

If you have any questions regarding this approval, please contact Diana Finegold at (202) 326-3182.

Very truly yours,

K. Engle Mary

Mary K Engle Associate Director

June 10, 2008



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

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

RE: Cigarette Health Warning Rotation Plan

Dear Ms. Engle,

This letter is being submitted for the approval of the alternative method to the quarterly Surgeon General Warning rotation plan for packaging of the 18 varieties of the Market cigarette brand listed on Exhibit A. These cigarettes will be manufactured by Joseph M. Anderson d/b/a Smokin Joes. Upon approval of this plan, the manufacturer will sell these cigarettes under the authority of the Bureau of Alcohol, Tobacco & Firearms (Manufacturer of Tobacco Products License TP-NY-168).

The 18 varieties of Market listed in Exhibit A 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 exactly as shown on the packs and cartons submitted with this letter.

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 brands are provided on Exhibit B. Smokin Joes manufactures and imports a number of cigarette brand styles, of all Smokin Joes manufactured and imported cigarette brand styles, from June 2, 2007 through June 1, 2008 the biggest seller was SMOKIN JOE'S FF 100'S SOFT PACK, totaling transformed styles. Smokin Joes anticipates that its sales will not exceed brand styles for any one cigarette brand style it manufactures in the next one year period.

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 the 18 varieties of the Market cigarette brand 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.

800-274-8010 www.smokinjoe.com 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.

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,

Karen E. Delaney

Tax Compliance Manager

EXHIBIT A

18 VARIETIES OF THE MARKET CIGARETTE BRAND
MARKET FULL FLAVOR KING SOFT PACK
MARKET LIGHT KING SOFT PACK
MARKET MENTHOL KING SOFT PACK
MARKET MENTHOL LIGHT KING SOFT PACK
MARKET NON-FILTER KING SIZE BOX
MARKET FULL FLAVOR KING BOX
MARKET LIGHT KING BOX
MARKET FULL FLAVOR 100 SOFT PACK
MARKET LIGHT 100 SOFT PACK
MARKET MENTHOL 100 SOFT PACK
MARKET MENTHOL LIGHT 100 SOFT PACK
MARKET ULTRA LIGHT 100 SIZE SOFT PACK
MARKET MENTHOL 100 BOX
MARKET MENTHOL LIGHT 100 BOX
MARKET ULTRA LIGHT 100 BOX
MARKET FULL FLAVOR 100 SIZE BOX
MARKET LIGHT 100 SIZE BOX
MARKET MENTHOL ULTRA LIGHT 100 SIZE BOX

EXHIBIT B

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PRODUCT EXACT* AND EXACT**	STICKS (Actual Stick Sales Figures 6/2/2007 - 6/1/2008)
EXACT FULL FLAVOR 100 SOFT PACK*	
EXACT LIGHT 100 SOFT PACK*	
EXACT MENTHOL 100 SOFT PACK*	
EXACT MENTHOL LIGHT 100 SOFT PACK*	
EXACT ULTRA LIGHT 100 SOFT PACK*	
EXACT FULL FLAVOR KING BOX*	
EXACT FULL FLAVOR KING SOFT PACK*	
EXACT LIGHT KING BOX*	
EXACT LIGHT KING SOFT PACK*	
EXACT MENTHOL KING SOFT PACK*	
EXACT MENTHOL LIGHT KING SOFT PACK*	
EXACT NON-FILTER KING BOX *	
EXACT FULL FLAVOR 100 SOFT PACK**	
EXACT LIGHT 100 SOFT PACK**	
EXACT MENTHOL 100 SOFT PACK**	
EXACT MENTHOL LIGHT 100 SOFT PACK**	
EXACT ULTRA LIGHT 100 SOFT PACK**	
EXACT FULL FLAVOR KING BOX**	
EXACT FULL FLAVOR KING SOFT PACK**	
EXACT LIGHT KING BOX**	
EXACT LIGHT KING SOFT PACK**	
EXACT MENTHOL KING SOFT PACK**	
EXACT MENTHOL LIGHT KING SOFT PACK**	
PRODUCT MARKET	STICKS (Actual Stick Sales Figures 6/2/2007 - 6/1/2008)
MARKET FULL FLAVOR KING SOFT PACK	
MARKET LIGHT KING SOFT PACK	
MARKET MENTHOL KING SOFT PACK	
MARKET MENTHOL LIGHT KING SOFT PACK	
MARKET NON-FILTER KING SIZE BOX	
MARKET FULL FLAVOR KING BOX	
MARKET LIGHT KING BOX	
MARKET FULL FLAVOR 100 SOFT PACK	
MARKET LIGHT 100 SOFT PACK	
MARKET MENTHOL 100 SOFT PACK	
MARKET MENTHOL LIGHT 100 SOFT PACK	
MARKET ULTRA LIGHT 100 SIZE SOFT PACK	
MARKET MENTHOL 100 BOX	
MARKET MENTHOL LIGHT 100 BOX	
MARKET ULTRA LIGHT 100 BOX	
MARKET FULL FLAVOR 100 SIZE BOX	

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MARKET LIGHT 100 SIZE BOX	
MARKET MENTHOL ULTRA LIGHT 100 SIZE BOX	
PRODUCT SMOKIN JOES NATURAL	STICKS (Actual Stick Sales Figures 6/2/2007 - 6/1/2008)
SMOKIN JOES NATURAL FULL FLAVOR KING BOX	
SMOKIN JOES NATURAL FULL FLAVOR KING SOFT PACK	
SMOKIN JOES NATURAL MEDIUM KING SOFT PACK	
SMOKIN JOES NATURAL LIGHT KING SOFT PACK	
SMOKIN JOES NATURAL ULTRA LIGHT KING SOFT PACK	
SMOKIN JOES NATURAL NON-FILTER KING SOFT PACK	
SMOKIN JOES NATURAL MENTHOL KING SIZE BOX	
SMOKIN JOES NATURAL MENTHOL LIGHT KING SIZE BOX	
SMOKIN JOES NATURAL FULL FLAVOR 100 SOFT PACK	
SMOKIN JOES NATURAL MEDIUM 100 SOFT PACK	
SMOKIN JOES NATURAL LIGHT 100 SOFT PACK	
SMOKIN JOES NATURAL MENTHOL 100 SIZE SOFT PK	
SMOKIN JOES NATURAL MENTHOL LIGHT 100 SOFT PK	
SMOKIN JOES NATURAL ULTRA LIGHT 100 SOFT PACK	
SMOKIN JOES NATURAL FULL FLAVOR 100 SIZE BOX	
SMOKIN JOES NATURAL LIGHT 100 SIZE BOX	
SMOKIN JOES NATURAL LIGHT KING SIZE BOX	
SMOKIN JOES NATURAL ULTRA LIGHT 100 SIZE BOX	
PRODUCT EXACT SPECIAL	STICKS (Actual Stick Sales Figures 6/2/2007 - 6/1/2008)
	Onono Actual Olick Cales Figures 0/2/2001 - 0/1/2000
EXACT SPECIAL FULL FLAVOR KING SIZE SOFT PACK	Chicke (Actual Click Cales Figures 0/2/2007 - 01/2000)
EXACT SPECIAL FULL FLAVOR KING SIZE SOFT PACK	
EXACT SPECIAL FULL FLAVOR KING SIZE SOFT PACK EXACT SPECIAL LIGHT KING SIZE SOFT PACK	
EXACT SPECIAL FULL FLAVOR KING SIZE SOFT PACK EXACT SPECIAL LIGHT KING SIZE SOFT PACK EXACT SPECIAL MENTHOL KING SIZE SOFT PACK	
EXACT SPECIAL FULL FLAVOR KING SIZE SOFT PACK EXACT SPECIAL LIGHT KING SIZE SOFT PACK EXACT SPECIAL MENTHOL KING SIZE SOFT PACK EXACT SPECIAL MENTHOL LIGHT KING SIZE SOFT PACK EXACT SPECIAL FULL FLAVOR 100 BOX EXACT SPECIAL LIGHT 100 BOX	
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EXACT SPECIAL FULL FLAVOR KING SIZE SOFT PACK EXACT SPECIAL LIGHT KING SIZE SOFT PACK EXACT SPECIAL MENTHOL KING SIZE SOFT PACK EXACT SPECIAL MENTHOL LIGHT KING SIZE SOFT PACK EXACT SPECIAL FULL FLAVOR 100 BOX EXACT SPECIAL LIGHT 100 BOX EXACT SPECIAL MENTHOL 100 BOX EXACT SPECIAL MENTHOL LIGHT 100 BOX EXACT SPECIAL MENTHOL LIGHT 100 BOX EXACT SPECIAL ULTRA LIGHT 100 BOX EXACT SPECIAL ULTRA LIGHT 100 BOX EXACT SPECIAL FULL FLAVOR KINGS SOFT PACK	
EXACT SPECIAL FULL FLAVOR KING SIZE SOFT PACK EXACT SPECIAL LIGHT KING SIZE SOFT PACK EXACT SPECIAL MENTHOL KING SIZE SOFT PACK EXACT SPECIAL MENTHOL LIGHT KING SIZE SOFT PACK EXACT SPECIAL FULL FLAVOR 100 BOX EXACT SPECIAL LIGHT 100 BOX EXACT SPECIAL MENTHOL 100 BOX EXACT SPECIAL MENTHOL LIGHT 100 BOX EXACT SPECIAL MENTHOL LIGHT 100 BOX EXACT SPECIAL MENTHOL LIGHT 100 BOX EXACT SPECIAL ULTRA LIGHT 100 BOX	
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PRODUCT LEWISTON	STICKS (Actual Stick Sales Figures 6/2/2007 - 6/1/2008)
LEWISTON FULL FLAVOR KING SIZE SOFT PACK	
LEWISTON LIGHT KING SIZE SOFT PACK	
LEWISTON MENTHOL KING SIZE SOFT PACK	
LEWISTON MENTHOL LIGHT KING SIZE SOFT PACK	
LEWISTON NON-FILTER KING SIZE SOFT PACK	
LEWISTON FULL FLAVOR KING SIZE BOX	
LEWISTON LIGHT KING SIZE BOX	
LEWISTON FULL FLAVOR 100 SIZE SOFT PACK	
LEWISTON LIGHT 100 SIZE SOFT PACK	
LEWISTON MENTHOL 100 SIZE SOFT PACK	
LEWISTON MENTHOL LIGHT 100 SIZE SOFT PACK	
LEWISTON ULTRA LIGHT 100 SIZE SOFT PACK	
PRODUCT NIGHTCLUB	STICKS (Actual Stick Sales Figures 6/2/2007 - 6/1/2008)
NIGHTCLUB FULL FLAVOR KING SIZE INTERNATIONAL STLYE BOX	
NIGHTCLUB LIGHT KING SIZE INTERNATIONAL STLYE BOX	
PRODUCT SMOKIN JOES	STICKS (Actual Stick Sales Figures 6/2/2007 - 6/1/2008)
SMOKIN JOES FULL FLAVOR KING SIZE SOFT PACK	
SMOKIN JOES LIGHT KING SIZE SOFT PACK	
SMOKIN JOES MENTHOL KING SIZE SOFT PACK	
SMOKIN JOES MENTHOL LIGHT KING SIZE SOFT PACK	
SMOKIN JOES ULTRA LIGHT KING SIZE SOFT PACK	
SMOKIN JOES NON FILTER KING SIZE SOFT PACK	
SMOKIN JOES FULL FLAVOR KING SIZE BOX	
SMOKIN JOES LIGHT KING SIZE BOX	
SMOKIN JOES FULL FLAVOR 100 SOFT PACK	
SMOKIN JOES LIGHT 100 SOFT PACK	
SMOKIN JOES MENTHOL 100 SOFT PACK	
SMOKIN JOES MENTHOL LIGHT 100 SOFT PACK	
SMOKIN JOES ULTRA LIGHT 100 SOFT PACK	
SMOKIN JOES FULL FLAVOR 100 BOX	
SMOKIN JOES LIGHT 100 BOX	
SMOKIN JOES ULTRA LIGHT 100 SIZE BOX	
SMOKIN JOES MENTHOL 100 BOX	
SMOKIN JOES MENTHOL LIGHT 100 BOX	
PRODUCT OUTDOOR FREEDOM	STICKS (Actual Stick Sales Figures 6/2/2007 - 6/1/2008)
OUTDOOR FREEDOM FULL FLAVOR KING SOFT PACK	
OUTDOOR FREEDOM FULL FLAVOR KING SIZE BOX	
OUTDOOR FREEDOM LIGHT KING SOFT PACK	
OUTDOOR FREEDOM LIGHT KING SIZE BOX	

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PRODUCT SMOKIN JOES PREMIUM	STICKS (Actual Stick Sales Figures 6/2/2007 - 6/1/2008)
SMOKIN JOE PREMIUM FULL FLAVOR KING SOFT PACK	
SMOKIN JOE PREMIUM LIGHT KING SOFT PACK	
SMOKIN JOE PREMIUM MENTHOL KING SOFT PACK	
SMOKIN JOE PREMIUM MENTHOL LIGHT KING SOFT PACK	
SMOKIN JOE PREMIUM ULTRA LIGHT KING SOFT PACK	
SMOKIN JOE PREMIUM NON FILTER KING SOFT PACK	
SMOKIN JOE PREMIUM FULL FLAVOR KING SIZE BOX	
SMOKIN JOE PREMIUM LIGHT KING SIZE BOX	
SMOKIN JOE PREMIUM FULL FLAVOR 100 SIZE SOFT PACK	
SMOKIN JOE PREMIUM LIGHT 100 SIZE SOFT PACK	
SMOKIN JOE PREMIUM MENTHOL 100 SIZE SOFT PACK	
SMOKIN JOE PREMIUM MENTHOL LIGHT 100 SIZE SOFT PACK	
SMOKIN JOE PREMIUM ULTRA LIGHT 100 SIZE SOFT PACK	
SMOKIN JOE PREMIUM CANANDIAN LIGHT KING SIZE BOX	

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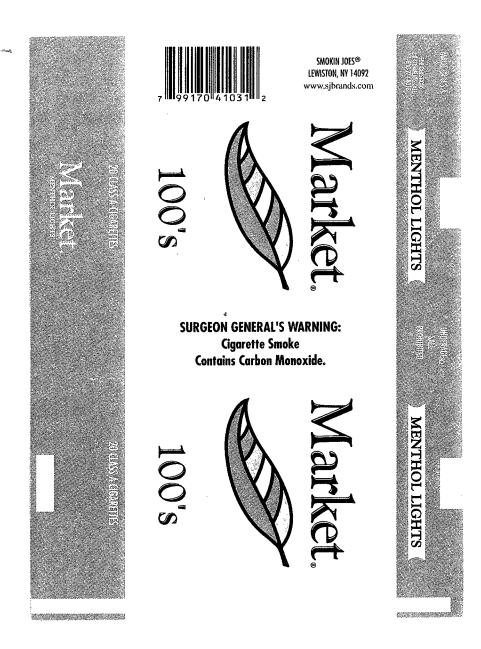
PRODUCT (TOP SELLING SKU)	STICKS (Actual Stick Sales Figures 6/2/2007 - 6/1/2008)
SMOKIN JOES FULL FLAVOR 100 SOFT PACK	

* Indian Head Logo Packaging

**EXACT Packaging Approved Ap 25, 2000

¹Smokin Joes Premium Medium King Size Soft Pack and Smokin Joes Premium Medium 100 Size Soft Pack are nolonger manufactured.

Selected packaging samples from those submitted with the plan.



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Market MENTHOL LIGHTS FILTER KINGS







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

WENTHOL LIGHTS FILTER KINGS









UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

Division of Advertising Practices

June 16, 2008

Ms. Karen E. Delaney 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 revised proposed plan filed by Joseph M. Anderson d/b/a Smokin Joes ("Smokin Joes") on June 10, 2008, calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Market brand of cigarettes.

Smokin Joes' sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your June 10, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. Smokin Joes' plan for the simultaneous display of the four health warnings on packaging is hereby approved for the following eighteen varieties of the Market brand: Non-Filter Kings hard pack, Full Flavor Kings (soft pack and hard pack), Full Flavor 100's (soft pack and hard pack), Light Kings (soft pack and hard pack), Menthol Kings soft pack, Menthol Light Kings soft pack, Menthol 100's (soft pack and hard pack), Menthol Light 100's (soft pack and hard pack), Menthol Light 100's (soft pack and hard pack), and Menthol Ultra Light 100's hard pack. This approval is effective on the date of this letter and ends on June 15, 2009. Approval of the 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.

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

If you have any questions regarding this approval, please contact Haley Zernich at (202) 326-3485.

Very truly yours. Engle Mary K. Engle ssociate Director

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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.

LAW OFFICES OF BARRY M. BOREN

borenlaw@bellsouth.net

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

June 12, 2008

CONTAINS TRADE SECRETS AND CONFIDENTIAL BUSINESS INFORMATION NOT FOR PUBLIC DISCLOSURE

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

Attention: Ms. Sallie Schools

Surgeon General's Health Warning Equalization Plan for South American Tobacco Import Company for Archer Cigarettes

Dear Ms. Engle:

Please be advised that we are the attorneys for an importer of tobacco products, South American Tobacco International, Inc. ("South American"), a Florida corporation, with offices located at 2750 Pinnacle Dr., #300, Elgin, Illinois 60124. South American wishes to file a Surgeon General's Health Warning Equalization Plan as required by the Federal Cigarette Labeling and Advertising Act of 1964, as amended, ("Act") (15 U.S.C. §1331 *et seq.*) for a brand of cigarettes they wish to import into the United States under the brand name "Archer." The contact person for the company will be its President, Salvatore Tenuta, who can be reached at the above address. His telephone number is (312) 972-7725. The plan we are proposing for the Archer cigarettes is an equalization plan. ¹

Telephone (305) 670-2200 Facsimile (305) 740-5610

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¹ South American currently has in place quarterly rotation plans for Charge, Centerport and Coyote cigarettes. The rotation plan for Charge was approved by the FTC on January 31, 2007. A copy of the approval letter is attached hereto as Exhibit "A". The quarterly rotation plan for Centerport cigarettes was approved by the FTC on February 14, 2007 (see Exhibit "B"); the plan for Coyote brand cigarettes was approved by the FTC on March 21, 2007 (see Exhibit "C"). An equalization plan for Honor and Sabre cigarettes was approved by the FTC on May 13, 2008 (see Exhibit "D").

Ms. Mary Engle, Associate Director Federal Trade Commission

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The brand styles of Archer cigarettes South American intends to import are listed on Exhibit "E." Enclosed with our submission of May 27, 2008 were the actual production packs and cartons (Exhibits "E") 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 South American will be importing.

South American imported approximately **Contemport** cigarettes (all were either Centerport, Charge or Coyote brand cigarettes) in fiscal year 2007. In fiscal 2008 to date, it has manufactured approximately **Contemport** cigarettes (all were Centerport, Charge or Coyote brand cigarettes). South American anticipates importing approximately **Contemport** cigarettes of all its brand styles (Centerport, Charge, Coyote, Honor, Sabre or Archer brand cigarettes) in fiscal year 2008.²

No one brand style of cigarettes sold by South American 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 imported by South American 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 importer as defined by the Act, South American wishes to equalize the four health warning statements required by 15 U.S.C. §1333(c) for its Archer brand. Each of the four warning statements will appear on the packs and cartons of each brand of the Archer brand of cigarettes imported by South American an equal number of times in the one year period beginning on the date this plan is approved. South American will maintain records demonstrating compliance with this plan.

The individual packs of Archer cigarettes to be imported by South American 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. South American will keep a running total of the number of cartons and packs it imports with each warning label for each brand style.

South American understands that the FTC is charged with ensuring that South American'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.

South American 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 imported.

² South American's fiscal year coincides with the calendar year.

Ms. Mary Engle, Associate Director Federal Trade Commission

Page 3 June 12, 2008

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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, South American 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.

Nothing herein shall be construed to require the manufacture, packaging, distribution or importation of any cigarette during any period of time. South American shall be deemed to have satisfied its responsibilities under the plan if it has taken reasonable steps to: (1) provide by written contract or the giving of clear instructions, or otherwise, for the rotation of the warning statements required by the Act in accordance with the pertinent provisions of this plan; and (2) prevent the recurrence of any mistakes, errors, or omissions that have come to its attention.

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, any State Government, or any instrumentality thereof.

South American does not have an advertising plan on file for its Archer brand cigarettes at the present time. It does not plan to advertise these cigarettes and, therefore, is not filing an advertising plan for this brand. If this should change, we will notify the FTC and modify our 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 Cigarette Smoking Act of 1969, the Comprehensive S moking 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.

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. Bore

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UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

January 31, 2007

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Barry M. Boren, Esq. Datran One 9100 South Dadeland Boulevard Suite 1800 Miami, Florida 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, <u>et seq</u>. ("the Cigarette Act"). Pursuant to that delegation, I have reviewed the revised proposed plan filed on behalf of South American Tobacco Import Company ("South American Tobacco") on January 23, 2007, calling for the quarterly rotation of the four health warnings on the packaging of certain soft pack varieties of the Charge brand of cigarettes.

The warnings on the sample packs and cartons included with your letters of January 18 and January 23, 2007 appear to comply with the size and conspicuousness requirements of the Cigarette Act. South American Tobacco's plan for packaging is hereby approved for the following eight soft pack varieties of the Charge brand of cigarettes: Full Flavor kings, Light kings, Menthol kings, Menthol Light kings, Full Flavor 100s, Light 100s, Menthol 100s, and Menthol Light 100s. Approval of the 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.

If South American Tobacco does decide 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.

You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services ("HHS"). Furthermore, the Tariff Act of 1930, 19 U.S.C. § 1681a(c)(1), as amended by the Tariff Suspension and Trade Act of 2000, Pub. L. No. 106-476, 114 Stat. 2179, 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

EXHIBIT "A"

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. January 31, 2007 Page 2

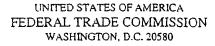
manufacturer has submitted and will continue to submit the list of ingredients to HHS.

If you have any questions regarding this approval, please call Katherine Zownir at (202) 326-2949.

Very truly yours,

I. Enfle Mary K. Engle Associate Director

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February 14, 2007

Barry M. Boren, Esq. Datran One 9100 South Dadeland Boulevard Suite 1800 Miami, Florida 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, <u>et seq</u>. ("the Cigarette Act"). Pursuant to that delegation, I have reviewed the proposed plan filed on behalf of South American Tobacco Import Company ("South American Tobacco") on February 8, 2007, calling for the quarterly rotation of the four health warnings on the packaging of ten soft pack varieties of the Centerport brand of cigarettes.

The warnings on the sample packs and cartons included with your letter of February 7, 2007 appear to comply with the size and conspicuousness requirements of the Cigarette Act. South American Tobacco's plan for packaging is hereby approved for the following ten soft pack varieties of the Centerport brand of cigarettes: Full Flavor kings, Light kings, Ultra Light kings, Menthol kings, Menthol Light kings, Full Flavor 100s, Light 100s, Ultra Light 100s, Menthol 100s, and Menthol Light 100s. Approval of the 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.

If South American Tobacco does decide 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.

You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services ("HHS"). Furthermore, the Tariff Act of 1930, 19 U.S.C. § 1681a(c)(1), as amended by the Tariff Suspension and Trade Act of 2000, Pub. L. No. 106-476, 114 Stat. 2179, prohibits the importation of cigarettes unless at the time of entry the

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.

EXHIBIT "B"

Barry M. Boren, Esq. February 14, 2007 Page 2

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 HHS.

If you have any questions regarding this approval, please call Katherine Zownir at (202) 326-2949.

Very truly yours,

Mary K. Eyle

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ACCOUNTS I.

Mary K. Engle Associate Director



Division of Advertising Practices

UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

March 21, 2007

Barry M. Boren, Esq. Datran One 9100 South Dadeland Boulevard Suite 1800 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 proposed plan filed on behalf of South American Tobacco Import Company ("South American Tobacco") on March 6, 2007, calling for quarterly rotation of the four health warnings on the packaging of eleven soft pack varieties of the Coyote brand of cigarettes.

The warnings on the sample packs and cartons of the Coyote brand submitted with your March 6, 2007 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. South American Tobacco's plan for the Coyote brand is hereby approved for the following eleven soft pack varieties: Regular King, Regular 100's, Lights King, Lights 100's, Ultra Lights King, Ultra Lights 100's, Menthol King, Menthol 100's, Menthol Lights King, Menthol Lights 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.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

If South American Tobacco does decide 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.

You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary

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.

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Mr. Barry Boren, Esq. March 21, 2007 Page 2

of the Department of Health and Human Services ("HHS"). Furthermore, the Tariff Act of 1930, 19 U.S.C. § 1681a(c)(1), as amended by the Tariff Suspension and Trade Act of 2000, Pub. L. No. 106-476, 114 Stat. 2179, 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 HHS.

If you have any questions regarding this approval, please contact Aine Farrell at (202) 326-3013.

Very truly yours,

Mary K. Engle Associate Director



UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

Division of Advertising Practices

May 13, 2008

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Barry M. Boren, Esq. Datran One 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, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a proposed plan filed on behalf of South American Tobacco Import Company ("South American Tobacco") on April 22, 2008, calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Honor and Sabre brands of cigarettes.

South American Tobacco's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your April 22, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. South American Tobacco's plan for the Honor brand of cigarettes has been approved for eleven soft pack varieties (Full Flavor Kings, Full Flavor 100's, Lights Kings, Lights 100's, Ultra Lights Kings, Ultra Lights 100's, Menthol Kings, Menthol 100's, Menthol Lights Kings, Menthol Lights 100's, and Non-Filter Kings), and ten box varieties (Full Flavor Kings, Full Flavor 100's, Lights Kings, Lights 100's, Ultra Lights Kings, Ultra Lights 100's, Menthol Kings, Menthol 100's, Menthol Lights Kings, and Menthol Lights 100's). South American Tobacco's plan for the Sabre brand has been approved for eleven soft pack varieties (Full Flavor Kings, Full Flavor 100's, Lights Kings, Lights 100's, Ultra Lights Kings, Ultra Lights 100's, Menthol Kings, Menthol 100's, Menthol Lights Kings, Menthol Lights 100's, and Non-Filter Kings), and ten box varieties (Full Flavor Kings, Full Flavor 100's, Lights Kings, Lights 100's, Ultra Lights Kings, Ultra Lights 100's, Menthol Kings, Menthol 100's, Menthol Lights Kings, and Menthol Lights 100's). This approval is effective on the date of this letter and ends on May 12, 2009. Approval of the 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.

EXHIBIT "D"

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.

Mr. Barry Boren, Esq. May 13, 2008 Page 2

If South American Tobacco does decide 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.

You should also be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and human Services ("HHS"). Furthermore, the Tariff Act of 1930, 19 U.S.C § 1681a (c)(1), as amended by the Tariff Suspension and Trade Act of 2000, Pub. L. No. 106-476, 114 Stat. 2179, 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 HHS.

If you have any questions regarding this approval, please contact Aine Farrell at (202) 326-3013.

Very truly yours,

Nerry K. Enfe Mary K. Engle

Mary K. Engle Associate Director

SOUTH AMERICAN TOBACCO IMPORT COMPANY ARCHER CIGARETTES EXHIBIT " E"

L. CLUDY - P

Brand Styles

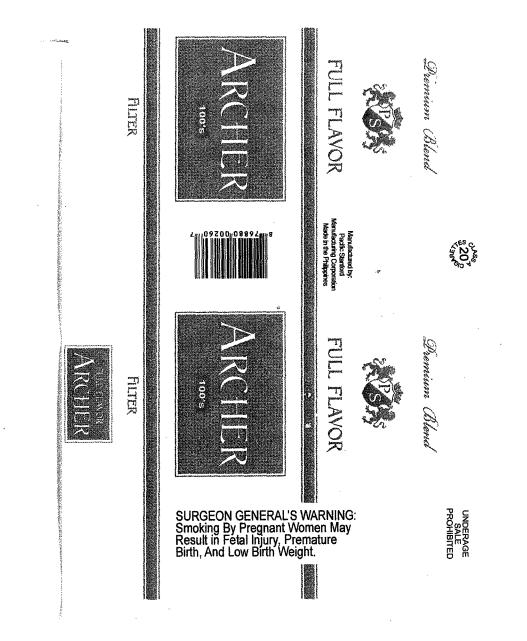
Full Flavor King Size Soft Pack Lights King Size Soft Pack Ultra Lights King Size Soft Pack Menthol King Size Soft Pack Menthol Lights King Size Soft Pack Non-Filter King Size Soft Pack

Full Flavor 100's Soft Pack Lights 100's Soft Pack Ultra Lights 100's Soft Pack Menthol 100's Soft Pack Menthol Lights 100's Soft Pack

Full Flavor King Size Box Lights King Size Box Ultra Lights King Size Box Menthol King Size Box Menthol Lights King Size Box

Full Flavor 100's Box Lights 100's Box Ultra Lights 100's Box Menthol 100's Box Menthol Lights 100's Box

Selected packaging samples from those submitted with the plan.



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and the second states and a second states and the second states and the second states and the second states and

S j 5 100's 100's 100's Ø A STREET STREET STREET Manufacturing Corporation Made in the Philippines SURGEON GENERAL'S WARNING: Manufactured by: Pacific Stanford Heart Disease, Emphysema, And Smoking Causes Lung Cancer, Premium Blend May Complicate Pregnancy. MENTHOL UNDERAGE SALE FILTER PROHIBITED o 9 アン 00 76880

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UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

Division of Advertising Practices

June 16, 2008

......

Barry M. Boren, Esq. Datran One 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, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of South American Tobacco Import Company ("South American") on June 12, 2008, calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Archer brand of cigarettes.

South American's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your May 27, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. South American's plan for the simultaneous display of the four health warnings on packaging is hereby approved for the following twenty-one varieties of the Archer brand: Non-Filter Kings soft pack, Full Flavor Kings (soft pack and hard pack), Full Flavor 100's (soft pack and hard pack), Light Kings (soft pack and hard pack), Light 100's (soft pack and hard pack), Menthol Light Kings (soft pack and hard pack), Menthol Light Kings (soft pack and hard pack), Menthol Light Kings (soft pack and hard pack), and Ultra Light 100's (soft pack and hard pack). This approval is effective on the date of this letter and ends on June 15, 2009. Approval of the 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.

If South American does decide 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.

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.

Mr. Barry Boren, Esq. June 16, 2008 Page 2

You should also be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and human Services ("HHS"). Furthermore, the Tariff Act of 1930, 19 U.S.C § 1681a (c)(1), as amended by the Tariff Suspension and Trade Act of 2000, Pub. L. No. 106-476, 114 Stat. 2179, 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 HHS.

If you have any questions regarding this approval, please contact Haley Zernich at (202) 326-3485.

Very truly yours,

Mary K Engle

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Associate Director

June 10, 2008

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: 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'c 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 Operating 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® & Nashville® cigarettes it manufactures during the twelve month period following approval of this application. Wind River Tobacco will keep records of compliance for the submitted rotation plan. WRTC believes that sales of American Bison® & Nashville® cigarettes will not exceed one-fourth of one percent of cigarettes manufactured in the United States during calendar year 2008. WRTC's fiscal year is the calendar year.

WRTC manufactures American Bison[®] & Nashville[®] cigarettes under our new tobacco manufacturing license number TP-TN-15001. TP-WY-1 is no longer is use.

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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).

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).

During 2008, WRTC plans to manufacture two brand styles of American Bison®: Regular King Size Box Cigarettes and Light King Size Box Cigarettes and twenty one brand styles of Nashville®: (1) Ultra Light King Filter Soft Pack Cigarettes; (2) Ultra Light 100s Filter Soft Pack Cigarettes; (3) Light Menthol King Filter Soft Pack Cigarettes; (4) Light Menthol 100s Filter Soft Pack Cigarettes; (5) Light King Filter Soft Pack Cigarettes; (6) Light 100s Filter Soft Pack Cigarettes; (7) Full Flavor King Menthol Filter Soft Pack Cigarettes; (8) Full Flavor Menthol 100s Filter Soft Pack Cigarettes; (9) Full Flavor King Filter Soft Pack Cigarettes; (10) Full Flavor 100s Filter Soft Pack Cigarettes; (11) Non-Filter King Filter Soft Pack Cigarettes. (12) Ultra Light King Filter Hard Box Cigarettes; (13) Ultra Light 100s Filter Hard Box Cigarettes; (14) Light Menthol King Filter Hard Box Cigarettes; (15) Light Menthol 100s Filter Hard Box Cigarettes; (18) Full Flavor King Menthol Filter Hard Box Cigarettes; (19) Full Flavor Menthol 100s Filter Hard Box Cigarettes; (20) Full Flavor King Filter Hard Box Cigarettes; (19) Full Flavor Menthol 100s Filter Hard Box Cigarettes; (20) Full Flavor King Filter Hard Box Cigarettes; (21) Full Flavor Menthol 100s Filter Hard Box Cigarettes; (20) Full Flavor King Filter Hard Box Cigarettes; (21) Full Flavor 100s Filter Hard Box Cigarettes; (20) Full Flavor King Filter Hard Box Cigarettes; (21) Full Flavor 100s Filter Hard Box Cigarettes.

WRTC operates on a calendar year. The combined sales of each of WRTC's two American Bison® & twenty one 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 2007. These determinations are based upon WRTC's records showing that sales made during calendar year 2007 were American Bison® Cigarette sticks and Nashville® Cigarette sticks based on reports of volumes under the Master Settlement Agreement ("MSA"). Estimated 2008 sales are: The sticks. The statutory requirement that more than half of WRTC's brand styles fall below the maximum volume will be satisfied as well.

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 plans. Currently we only advertise the Nashville® brand on the internet but may do future advertising in industry trade journals only.

Actual packs and cartons for each brand and style with each of the four warnings are on file with your office following our previous initial and renewed applications. The four cigarette health warnings will appear exactly as shown on the packaging for the American Bison® brand submitted with WRTC's March, 29 2002 letter and for the Nashville® brand submitted with the WRTC letter dated January 26, 2006.

Please let me know if you need any additional information.

Very truly yours,

The COMPANY AND ANY

Stacy Saunders____) Chief Operating Officer

cc: William Jay Hunter Jr., Esq. Stoll, Keenon & Ogden, LLP

> P.O Box 4600 • 1315 S Hwy 89 Suite 202 • Jackson Hole, WY 83001 • TF: 800-796-3878 • PH: 307-733-3878 • FX: 307-733-3899 www.wrtco.com



UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

June 17, 2008

Ms. Stacy Saunders Wind River Tobacco Company, LLC 1315 S Hwy 89, Suite 202, 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") on June 10, 2008, calling for the simultaneous display of the four health warnings on the packaging of 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. The warnings on the sample packs and cartons submitted with WRTC's March 29, 2002 and January 26, 2006 letters appear to meet the requirements of the Cigarette Act for size and conspicuousness. WRTC's plan for packaging is hereby approved for two king size hard pack varieties of the American Bison brand (Regular and Light), and for the following twenty-one varieties of the Nashville brand: Full Flavor Kings (soft pack and hard pack), Full Flavor 100's (soft pack and hard pack), Light Kings (soft pack and hard pack), Light 100's (soft pack and hard pack), Ultra Light Kings (soft pack and hard pack), Ultra Light 100's (soft pack and hard pack), Menthol Kings (soft pack and hard pack), Menthol 100's (soft pack and hard pack), Menthol Light Kings (soft pack and hard pack), Menthol 100's (soft pack and hard pack), and Non Filter Kings soft pack. This approval is effective on the date of this letter and ends on June 16, 2009. Approval of the 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.

This approval of WRTC's cigarette health warning display plan is an approval only of its plan for displaying the four health warnings mandated by the Cigarette Act. It is not in any way an approval of any other statements or representations made on the packaging or in the advertising of WRTC's cigarettes.

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.

Ms. Stacy Saunders June 17, 2008 Page 2

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

Very truly yours,

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The second consideration

Mary K. Engle Associate Director

LAW OFFICES OF

FINGER, PARKER, BROWN & ROEMER, L.L.P.

204 Northgate Park Drive Winston-Salem, North Carolina 27106

M. NEIL FINGER RAYMOND A. PARKER, II HENRY C. ROEMER, III. P.C. ANDREW G. BROWN

GABRIEL A. AVRAM (RETIRED)

Post Office Box 11633 Winston-Salem, North Carolina 27116-1633 Telephone (336) 759-0964 Telefax (336) 759-0965

MAILING ADDRESS

OTHER OFFICE:

105 SOUTH BRIDGE STREET P. O. Box 8 JONESVILLE, N. C. 28642 (336) 835-4000

Writer's Direct Dial: (336) 759-0955

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June 12, 2008

<u>Via FedEx</u>

Ms. Sallie Schools Federal Trade Commission 601 New Jersey Avenue, N.W. 3rd Floor, Room NJ-3212 Washington, DC 20001

Re: Warning Statement Rotation Plan for packaging for the brand DJARUM (international-size, hard-pack styles: Bali Hai, Black, Lights, Special, Special Lights, Splash, Super, Cherry, Vanilla, Original, Menthol, Supersmooth, Black Supersmooth, Red and Gold)

Dear Ms. Schools:

I am writing this letter on behalf of Kretek International, Inc. ("Kretek").

In a letter from Mary Engle dated June 19, 2007, the Federal Trade Commission approved a renewal of a health warning rotation plan for certain varieties of the Djarum brand filed on behalf of Kretek (the "Plan"), which is effective until June 18, 2008.

In a letter from Mary Engle dated October 17, 2007, the Federal Trade Commission approved the addition of the styles Supersmooth and Black Supersmooth to the Plan.

It is now our desire to (1) add two additional styles of the Djarum brand of cigarettes to the Plan, and (2) provide for *all* of the styles to have the same renewal date of June 18 of each year. Specifically, the two new styles to be added are: Red and Gold (the "Additional Styles").

As provided for by Section 1333(c)(2) of the Cigarette Labeling and Advertising Act (the "Act"), Kretek qualifies for the so-called equalization alternative because during fiscal year 2007 (1) each of the brand styles of all of the cigarettes manufactured or imported by Kretek accounted for less than the sticks, and (2) Kretek anticipates its sales for fiscal year 2008 for any one brand style it manufactures or imports (including the Additional Styles) will not exceed the sticks. Ms. Sallie Schools June 12, 2008 Page 2

Consistent with the requirements of the P lan, Kretek will display the four warnings specified in the Act an equal number of times on the packages and cartons of each of the styles (including the Additional Styles) for the one-year period beginning on the date this plan is approved.

The warning statements on Bali Hai, Black, Lights, Special, Special Lights, Splash, Super, Cherry, Vanilla, Original, Menthol, Supersmooth, and Black Supersmooth continue to appear exactly as shown on the samples of the packs and cartons submitted with my June 16, 2006 and October 4, 2007 letters. In addition, the warning statements on the Additional Styles will appear exactly as shown on the samples of the packs and cartons submitted with my May 30, 2008 letter.

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Kretek agrees to maintain records to demonstrate compliance with the Plan. The company official responsible for overseeing this matter is Sean Cassar, whose title is Chief Operating Officer. Mr. Cassar's contact information is as follows:

Mr. Sean Cassar Kretek International, Inc. 5449 Endeavour Court Moorpark, CA 93021

Telephone number: 805-531-8888.

This application is not intended to vary or alter the consumer advertising plans previously approved by the Federal Trade Commission for the Djarum products listed on the previously approved advertising plans.

It is our understanding that the approval for all of the styles listed above, including the styles initially approved in the October 17, 2007 letter, would henceforth be for a one-year period beginning on the date this plan is approved.

Thank you for your courtesy and cooperation.

Sincerely. my c. Roem, Z

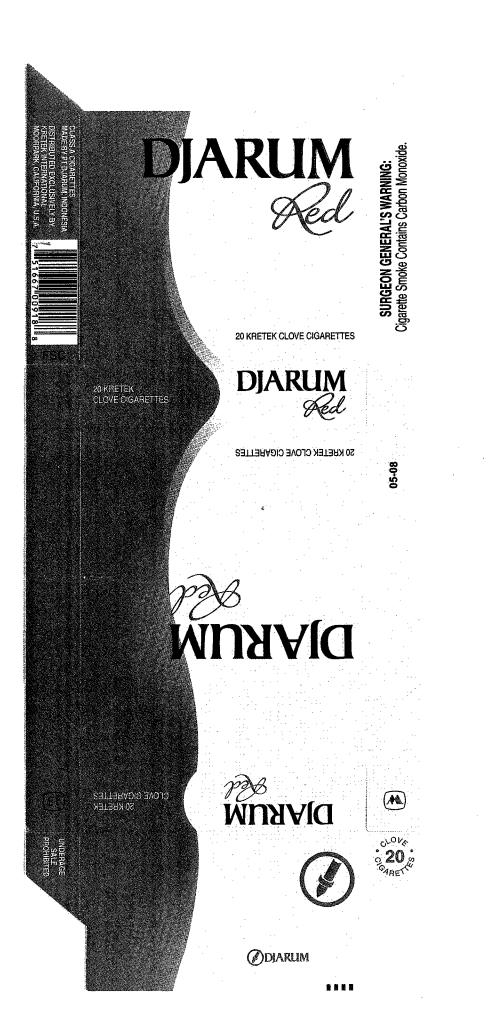
Henry C. Roemer, III

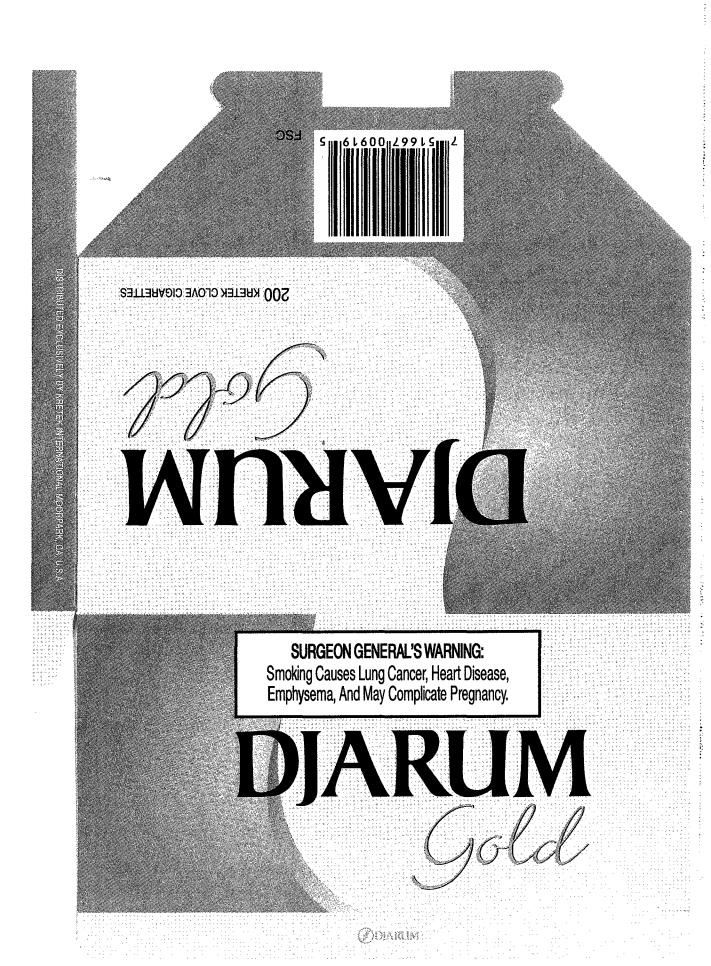
HCRiii/afl

Enclosures

cc: Kretek International, Inc.

Selected packaging samples from those submitted with the plan.







UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

June 18, 2008

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Henry C. Roemer, III, Esq. Finger, Parker, Brown, and Roemer, LLP 204 Northgate Park Drive Winston-Salem, NC 27106

Dear Mr. Roemer:

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 Kretek International, Inc. ("Kretek") on June 12, 2008, calling for the simultaneous display of the four health warnings on the packaging of fifteen "International" hard pack varieties of the Djarum brand of cigarettes.

Kretek's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your June 16, 2006, October 4, 2007, and May 30, 2008 letters appear to meet the requirements of the Cigarette Act for size and conspicuousness. Kretek's plan for the display of the four health warnings on packaging is hereby approved for the following fifteen International hard pack varieties of the Djarum brand: Bali Hai, Black, Lights, Special, Special Lights, Splash, Super, Cherry, Vanilla, Original, Menthol, Supersmooth, Black Supersmooth, Red, and Gold. This approval is effective on the date of this letter and ends on June 17, 2009. Approval of the 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.

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes. Furthermore, 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 HHS.

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.

Henry C. Roemer, III, Esq. June 18, 2008 Page 2

If you have any questions regarding this approval, please contact Haley Zernich at (202) 326-3485.

Very truly yours,

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Mary K. Engle Associate Director



Victoria Spier Evans Corporate Counsel Tel 919-990-3590 Fax 919-990-3505 vspierevans@lvbrands.com

June 6, 2008

VIA FEDERAL EXPRESS

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: Aine Farrell

RE: Renewal Application of Vector Tobacco Inc.'s Consolidated Rotation Plan for *Eagle* 20's, *Meridian, Quest, Silver Eagle* and *USA* Cigarette Brands and Brand Styles

Dear Ms. Engle:

Vector Tobacco Inc. ("Vector Tobacco") hereby submits this renewal application for its consolidated label rotation plan (the "Plan") pursuant to the Federal Cigarette Labeling and Advertising Act (the "Act"), 15 U.S.C. § 1333 (c). We are requesting simultaneous rotation of the four required warnings, in accordance with 15 U.S.C. § 1333 (c)(2)(C), for the following Vector Tobacco brands: (1) *Eagle* 20's, (2) *Meridian*, (3) *Quest*, (4) *Silver Eagle*, and (5) *USA*.

As you are aware, Vector Tobacco received approval for simultaneous rotation of label warnings for its *Eagle* 20's, *Meridian*, *Quest*, *Silver Eagle*, and *USA* brands on July 17, 2007. The current plan is set to expire on July 16, 2008. Through the date of this request, the Surgeon General's warnings on the packages for the *Eagle* 20's, *Meridian*, *Quest*, *Silver* Eagle, and *USA* brand styles have been equalized, in accordance with the existing label rotation plan.

This renewal application applies to all styles of *Eagle* 20's, *Meridian*, *Quest*, *Silver Eagle*, and *USA* listed on Schedule A, attached hereto and incorporated by reference.

Also enclosed with this letter is Schedule B, attached hereto and incorporated herein by reference, which sets forth information on cigarette sales volume for calendar year 2007 and anticipated cigarette sales volume for calendar year 2008 for the *Eagle* 20's, *Meridian*, *Quest*, *Silver Eagle*, and *USA* brand styles, establishing that all brand styles covered by the Plan qualify for simultaneous rotation. An affidavit of Francis G. Wall, in support of the sales information, is included as Schedule C.

Mary K. Engle June 6, 2008 Page 2 of 2

The four health warnings required by 15 U.S.C. §1333(a)(1) shall be printed on the packs and cartons of each of the *Eagle* 20's, *Meridian*, *Quest*, *Silver* Eagle, and *USA* brand styles an equal number of times within the one year period beginning on the date of approval of the Plan. These warnings will appear exactly as shown on the sample packaging previously submitted in connection with the existing Plan as previously approved by the FTC. There have been no changes to the packaging design for Vector Tobacco's cigarette packaging previously submitted and approved.

This will also confirm that Vector Tobacco, in the ordinary course of business, maintains records of compliance with the Plan.

The information contained in Schedule B and Schedule C is confidential and proprietary business information of Vector Tobacco. We ask that this information be kept confidential by the FTC, pursuant to its applicable rules and procedures.

Thank you for your attention to this matter. If you have any questions, contact me.

Very truly yours,

Victoria Spier Evans

1.1.76.677.142

Victoria Spier Evans

SCHEDULE A BRAND AND BRAND STYLES TO WHICH THE PLAN APPLIES

EAGLE 20's Brand

- 1. Full Flavor 100's Box
- 2. Full Flavor 100's Soft Pack
- 3. Full Flavor 100's Soft Pack Menthol
- 4. Full Flavor Kings Box
- 5. Full Flavor Kings Soft Pack
- 6. Full Flavor Kings Soft Pack Menthol
- 7. Lights 100's Box
- 8. Lights 100's Soft Pack
- 9. Lights 100's Soft Pack Menthol
- 10. Lights Kings Box
- 11. Lights Kings Soft Pack
- 12. Lights Kings Soft Pack Menthol
- 13. Non Filter Kings Soft Pack
- 14. Ultra Lights 100's Soft Pack
- 15. Ultra Lights Kings Soft Pack
- 16. Lights Kings Box Menthol
- 17. Full Flavor Kings Box Menthol

MERIDIAN Brand

- 1. Full Flavor 100's Soft Pack
- 2. Full Flavor Kings Box
- 3. Full Flavor Kings Soft Pack
- 4. Full Flavor Kings Soft Pack Menthol
- 5. Lights 100's Soft Pack
- 6. Lights 100's Soft Pack Menthol
- 7. Lights Kings Box
- 8. Lights Kings Soft Pack
- 9. Lights Kings Soft Pack Menthol
- 10. Non Filter Kings Soft Pack
- 11. Ultra Lights 100's Soft Pack
- 12. Ultra Lights Kings Soft Pack

QUEST Brand

- 1. Lights Kings Box (1)
- 2. Lights Kings Box (2)
- 3. Lights Kings Box (3)
- 4. Lights Kings Box (1) Menthol
- 5. Lights Kings Box (2) Menthol
- 6. Lights Kings Box (3) Menthol
- 7. Lights Box
- 8. Lights 100's Box
- 9. Lights Box Menthol
- 10. Lights 100's Box Menthol
- 11. Lights Soft Pack
- 12. Lights 100's Soft Pack
- 13. Lights Soft Pack Menthol
- 14. Lights 100's Soft Pack Menthol

SILVER EAGLE Brand

- 1. Full Flavor 100's Box
- 2. Full Flavor 100's Soft Pack
- 3. Full Flavor 100's Soft Pack Menthol
- 4. Full Flavor Kings Box
- 5. Full Flavor Kings Box Menthol
- 6. Full Flavor Kings Soft Pack
- 7. Lights 100's Box
- 8. Lights 100's Soft Pack
- 9. Lights 100's Soft Pack Menthol
- 10. Lights 120's Box
- 11. Lights 120's Box Menthol
- 12. Lights Kings Box
- 13. Lights Kings Box Menthol
- 14. Lights Kings Soft Pack
- 15. Non Filter Kings Soft Pack
- 16. Ultra Lights 100's Box
- 17. Ultra Lights 100's Soft Pack
- 18. Ultra Lights 120's Box

USA Brand

- 1. Full Flavor 100's Box
- 2. Full Flavor 100's Soft Pack
- 3. Full Flavor 100's Soft Pack Menthol
- 4. Full Flavor Kings Box
- 5. Full Flavor Kings Box Menthol
- 6. Full Flavor Kings Soft Pack
- 7. Lights 100's Box
- 8. Lights 100's Soft Pack
- 9. Lights 100's Soft Pack Menthol
- 10. Lights Kings Box
- 11. Lights Kings Box Menthol
- 12. Lights Kings Soft Pack
- 13. Ultra Lights 100's Soft Pack

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SCHEDULE B 2007 AND ANTICIPATED 2008 SALES VOLUME

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Brand	Brand Style	2007 Units	Anticipated 2008 Units
EAGLE 20's	Full Flavor 100's Box		
	Full Flavor 100's Soft Pack		
	Full Flavor 100's Soft Pack Menthol		
	Full Flavor Kings Box		
	Full Flavor Kings Soft Pack		
	Full Flavor Kings Soft Pack Menthol		
(1) Service and the service of th	Lights 100's Box		
la saya toos a da terstana ye't normalyn yn stro y ny hont na môn thara - -	Lights 100's Soft Pack		
n hanne en	Lights 100's Soft Pack Menthol		
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Lights Kings Box		
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ana a - a - yana dada mayoo dagaayay kanana a ahaa maana dadada ay yana	Lights Kings Soft Pack Menthol		
ی بین میں	Non Filter Kings Soft Pack		
	Ultra Lights 100's Soft Pack		
	Ultra Lights Kings Soft Pack		
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Total EAGLE 20's			
MERIDIAN	Full Flavor 100's Soft Pack		
nand forder a standarder of the former of the former standard standard standards and the standard standard standard standard standards and	Full Flavor Kings Box		
	Full Flavor Kings Soft Pack		
	Full Flavor Kings Soft Pack Menthol		
na an an an ann ann ann ann an an an an	Lights 100's Soft Pack		
n a suide a construction definition a suide some destablished and a destablished and a destablished de	Lights 100's Soft Pack Menthol		
and the second	Lights Kings Box		
N	Lights Kings Soft Pack		
	Lights Kings Soft Pack Menthol		
liga ann a na saol an ann an ann ann ann ann ann ann ann	Non Filter Kings Soft Pack		
, , , , , , ,,,,,,,,,,,,,,,,,,,,,,,,,,	Ultra Lights 100's Soft Pack		y and an a second s
	Ultra Lights Kings Soft Pack		
Total MERIDIAN		y	1

SCHEDULE B 2007 AND ANTICIPATED 2008 SALES VOLUME

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Brand	Brand Style	2007 Uuits	Anticipated 2008 Units
QUEST	Lights Kings Box (1)		
	Lights Kings Box (2)		
	Lights Kings Box (3)		
	Lights Kings Box (1) Menthol	-	·
	Lights Kings Box (2) Menthol	-	_
	Lights Kings Box (3) Menthol	_	-
	Lights Box	-	-
an a su	Lights 100's Box	-	
an an an an an an an an an ann ann an an	Lights Box Menthol		nga ana kana ang mangangan ka Phononenangan bera mangkangkang kana kana
	Lights 100's Box Menthol		
a there is a substantial of the strength of the second second second second second second second second second	Lights Soft Pack	-	
n na anayyy ya maana na gogogogo na na marana na ang sa	Lights 100's Soft Pack		2 P. A. S. Sharana, "A spin, gb Strends unique and ground with range."
, ուր, դեռ չպետութեու չուս, ուր, երկեց գետել, ու ուստանեն տես է։	Lights Soft Pack Menthol	-	
	Lights 100's Soft Pack Menthol		
Total QUEST			
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SILVER EAGLE	Full Flavor 100's Box		
	Full Flavor 100's Soft Pack		Amilian or investigation care at one particular part of
 Is the company of the contract of the state of the second sec second second sec	Full Flavor 100's Soft Pack Menthol		
 	Full Flavor Kings Box		
nanna fra a bhfann r nais a nra a ranna	Full Flavor Kings Box Menthol		
/	Full Flavor Kings Soft Pack		
na ayaayaa ahaanaa ahaa ahaanaa ahaanaa ahaa ah	Lights 100's Box		
an na haran an a	Lights 100's Soft Pack		Anna 1975 - Anna an ann a' Anna anna anna an Anna anna a
	Lights 100's Soft Pack Menthol		languagestime for a set of a second manager of the second manager
	Lights 120's Box		
	Lights 120's Box Menthol		
a a nga ang ang ang ang ang ang ang ang	Lights Kings Box		anna ann a na agus an ta na agus ann an anna anna anna anna anna anna
ang na ito an mana aran y sinaa	Lights Kings Box Menthol		
<u>.</u>	Lights Kings Soft Pack		
	Non Filter Kings Soft Pack		
	Ultra Lights 100's Box		
and a said of some size a constant of a	Ultra Lights 100's Soft Pack		na za na
·····	Ultra Lights 120's Box		
Total SILVER EAGLE			

SCHEDULE B 2007 AND ANTICIPATED 2008 SALES VOLUME

Brand	Brand Style	2007 Units	Anticipated 2008 Units
USA	Full Flavor 100's Box		
	Full Flavor 100's Soft Pack		
λ λ1.0 mm.m. ττα π.β. π.βευμεία δολαθολοφό αλλαγία απο	Full Flavor 100's Soft Pack Menthol		
s 	Full Flavor Kings Box		
	Full Flavor Kings Box Menthol		
	Full Flavor Kings Soft Pack		
	Lights 100's Box		
	Lights 100's Soft Pack		
	Lights 100's Soft Pack Menthol		
	Lights Kings Box		
	Lights Kings Box Menthol		
	Lights Kings Soft Pack		
	Ultra Lights 100's Soft Pack		
Total USA	. A magnetic control of an end of a magnetic particulation of an end of an end of a second of a		an frank i de la constanti de la constanti francessa en la constanti de la constanti de la constanti de la const

Grand Totals

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SCHEDULE C

STATE OF NORTH CAROLINA

COUNTY OF WAKE

AFFIDAVIT OF FRANCIS G. WALL

Francis G. Wall, being duly sworn, deposes and says:

1. I am Vice President – Finance of Vector Tobacco Inc. ("Vector Tobacco"), a corporation organized and existing under the laws of the Commonwealth of Virginia.

2. Contemporaneously with this Affidavit, Vector Tobacco filed its request to renew the consolidated label rotation plan for *Eagle* 20's, *Meridian*, *Quest*, *Silver Eagle*, and *USA* cigarette brands (the "Plan").

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3. Under Section 15 U.S.C.§1333 (c) (2), the Surgeon General's Warning on the packaging of a particular brand style may be rotated on a simultaneous basis if (a) the brand style had sales volume of less than one quarter of one percent of the total United States cigarette market in the last fiscal year and (b) more than one half of the brand styles manufactured by Vector Tobacco had less than one quarter of one percent of the total United States cigarette market in the last calendar year. Vector Tobacco's last calendar year ran from January 1, 2007 to December 31, 2007.

4. Attached to this affidavit as Schedule D is a copy of a portion of The Maxwell Report for the calendar year 2007. This report shows that 357.2 billion cigarettes were sold in the United States during calendar year 2007. One quarter of one percent of 357.2 billion is 893 million cigarettes. Accordingly, Vector Tobacco brand styles with less than 893 million units in sales in 2007 are eligible for simultaneous rotation. 5. Attached to the Plan as Schedule B are unit sales figures for the calendar year January 1 to December 31, 2007 for *Eagle* 20's, *Meridian*, *Quest*, *Silver Eagle*, and *USA* brand styles in the United States. This schedule shows that there is no brand style manufactured by Vector Tobacco, during the calendar year, which had greater than one quarter of one percent of the total United States cigarette market.

6. By virtue of the foregoing, Vector Tobacco is eligible to apply for simultaneous rotation of the required label statements as provided in 15 U.S.C. §1333 (c) (2).

VECTOR TOBACCO INC. By: Francis G. Wall

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j.

Vice President - Finance

Sworn to and subscribed before me, this 6 day of June, 2008.

Notary Signature Name: Helen B. Stewart My commission expires on: 09/20/2010

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THE MAXWELL REPORT

John C. Maxwell, Jr. · 4703 Rolfe Road, Richmond, Virginia 23226 · Telephone & FAX (804) 359-0429, E-Mail: jmaxjr@comcast.net

YEAR END & FOURTH QUARTER 2007 SALES ESTIMATES FOR THE CIGARETTE INDUSTRY¹ February, 2008

INDUSTRY COMMENTARY

Industry volume for the year 2007 was 357.20 billion sticks down 5.0% from a volume number for 2006 of 375.98 billion sticks. Most of this decrease was related to inventory reduction of an estimated 2.5 billion sticks during the year - mainly because of the fourth quarter 2006 inventory build in anticipation of tax and price increases. This also has ramifications for the state numbers below. We continue to feel consumption is down in the 2% to 3% area. Fourth quarter volume was down 7.9% to 86.50 billion from 93.94 billion a year ago. The discount segment dropped from 27.21 billion in 2006 to 24.70 billion in 2007 – a 9.2% decline. Market share for this segment declined from 29.0% a year ago to 26.9% this year. Volume for premium brands declined 7.4% from 66.73 billion in 2006 to 61.80 billion in 2007.

		-		Summary - Millions of S				
	2006				2007			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Industry Total Volume	88,489	97,127	96,417	93,942	83,159	93,100	94,500	86,500
Full Price	63,953	70,019	70,012	66,730	59,977	68,056	69,000	61,800
Savings	24,536	27,108	26,405	27,212	23,182	25,044	25,500	24,700
		Ind	lustry Total	Share of Sh	ipments			
Full Price	72.3%	72.1%	72.6%	71.0%	72.1%	73.1%	73.0%	71.4%
Savings	27.7%	27,9%	27.4%	29.0%	27.9%	26.9%	27.0%	28.6%
	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

	STATE CIGARETTE PACKAGES TAXED VOLUME (12-Month Moving Total) (packages in millions)									
Month	2003	Change	2004	Change	2005	Change	2006	Change	2007	Change
Jan	19,746	(3.1)	19,009	(3.7)	18,777	(1.2)	18,311	(2.5)	17,932	(2.1)
Feb	19,683	(3.3)	18,953	(3.7)	18,714	(1.3)	18,316	(2.1)	17,851	(2.5)
Mar	19,590	(3.6)	19,046	(2.8)	18,640	(2.1)	18,287	(1.9)	17,817	(2.6)
Apr	19,560	(3.6)	19,037	(2.7)	18,554	(2.5)	18,212	(1.8)	17,794	(2.3)
May	19,456	(4.0)	18,921	(2.7)	18,579	(1.8)	18,177	(2.2)	17,750	(2.3)
Jun	19,347	(4.3)	18,930	(2.2)	18,593	(1.8)	18,114	(2.6)	17,692	(2.3)
Jul	19,307	(4.2)	18,836	(2.4)	18,443	(2.1)	18,108	(1.8)	17,665	(2.4)
Aug	19,231	(3.8)	18,803	(2.2)	18,482	(1.7)	18,068	(2.2)	17,635	(2.4)
Sep	19,165	(3.9)	18,822	(1.8)	18,459	(1.9)	17,967	(2.7).	17,482	(2:7)
Oct	19,104	(4.0)	18,713	(2.0)	18,439	(1.5)	18,020	(2.3)	17,422	(3.3)
Nov	19,036	(4.2)	18,840	(1.0)	18,355	(2.6)	18,083	(1.5)		
Dec	19,130	(4.1)	18,842	(1.5)	18,232	(3.2)	18,041	(1.0)		

¹ This information has been compiled from various sources and may not be complete. It is not guaranteed and is not a representation by us. Any opinion expressed herein is based upon our interpretation of the information from such source. Detail in tables may not sum to totals because of rounding.



UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

Division of Advertising Practices

June 23, 2008

Ms. Victoria Spier Evans Vector Tobacco Inc. 3800 Paramount Parkway Suite 250 Post Office Box 2010 Morrisville, NC 27560

Dear Ms. Spier Evans:

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 Vector Tobacco Inc. ("Vector") on June 6, 2008, calling for the simultaneous display of the four health warnings on packaging of certain varieties of the Eagle 20's, Meridian, Quest, Silver Eagle, and USA brands of cigarettes.

Vector's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons of the Quest brand submitted with your July 8 and September 26, 2002 letters, of the USA brand submitted with your April 12, June 13, and November 15 and 22, 2002 letters, of the Meridian brand submitted with your March 25, 2004 letter, of the Eagle 20's brand submitted on March 25, 2004, July 22, 2004, and with your letters of August 4, 2005, and July 20 and 24, 2006, and of the Silver Eagle brand submitted with your letters of September 2 and 8, 2005 and June 28, 2006, appear to comply with the requirements of the Cigarette Act for size and conspicuousness. Vector's plan for the "Quest" brand of cigarettes has been approved for four soft pack varieties (Lights, Lights 100's, Menthol Lights and Menthol Lights 100's) and ten box varieties ("Quest 1 - Low Nicotine Lights," "Quest 2 - Extra Low Nicotine Lights," "Quest 3 - Nicotine Free Lights," "Quest 1 -Low Nicotine - Menthol Lights," "Quest 2 - Extra Low Nicotine - Menthol Lights," "Quest 3 -Nicotine Free-Menthol Lights," Lights, Lights 100's, Menthol Lights and Menthol Lights 100's). Vector's plan for the USA brand has been approved for seven soft pack varieties (Full Flavor 100's, Full Flavor King, Lights 100's, Lights King, Full Flavor 100's Menthol, Lights 100's Menthol and Ultra Lights 100's), and six box varieties (Full Flavor 100's, Full Flavor King, Full Flavor King Menthol, Lights King Box, Lights 100's Box, and Lights King Menthol Box). Vector's plan for the Eagle 20's brand of cigarettes has been approved for eleven soft pack varieties (Nonfilter King, Full Flavor King, Full Flavor Menthol King, Full Flavor 100's, Full Flavor Menthol 100's, Ultra Lights King, Ultra Light's 100's, Lights King, Lights 100's, Menthol

Ms. Victoria Spier Evans June 23, 2008 Page 2

Lights King, and Menthol Lights 100's) and six box varieties (Lights King, Full Flavor King, Lights Menthol King, Full Flavor Menthol King, Lights 100's and Full Flavor 100's). Vector's plan for the Meridian brand of cigarettes has been approved for ten soft pack varieties (Lights King, Lights 100's, Menthol Lights 100's, Ultra Lights 100's, Full Flavor King, Full Flavor 100's, Menthol Lights King, Menthol King, Ultra Lights King, and Nonfilter King) and two box varieties (Full Flavor King and Lights King). Finally, Vector's plan for the Silver Eagle brand of cigarettes has been approved for ten hard pack varieties (Full Flavor Kings, Full Flavor 100's, Lights Kings, Lights 100's, Ultra Lights 100's, Lights 120's, Ultra Lights 120's, Full Flavor Menthol Kings, Menthol Lights 120's, and Menthol Lights Kings) and eight soft pack varieties (Non Filter Kings, Full Flavor Kings, Full Flavor 100's, Full Flavor 100's, King Lights, Lights 100's, and Menthol Lights 100's). This approval is effective on the date of this letter and ends on June 22, 2009. Approval of the 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.

This approval of Vector's cigarette health warning display plan is an approval only of its plan for displaying the four health warnings mandated by the Cigarette Act. It is not in any way an approval of any other statements or representations, including, but not limited to, statements that the product is "nicotine free," made on the packaging or in the advertising of Vector's cigarettes.

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

If you have any questions regarding this approval, please contact Aine Farrell at (202) 326-3013.

Very truly yours,

Mary K. Engle

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Mary K. Engle Associate Director

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.



May 28, 2008

Mary K. Engle, Associate Director Division of Advertising Practices Federal Trade Commission 601 New Jersey Avenue, NW Room NJ 3212 Washington, D.C. 20001

Attn: Ms Bonnie Pulley

<u>Seneca-Cayuga Tribal Tobacco Corporation</u> <u>– Renewal of Label Statement Rotation Plan</u>

Dear Ms. Engle:

Please accept this letter as our request for renewal of the Health Warning Statement Equalization Plan of Seneca-Cayuga Tribal Tobacco Corporation, an incorporated arm of the Seneca Cayuga Tribe of Oklahoma (the "Company") for labeling and advertising of Texas Republic, Skydancer cigarettes, a new Skydancer non-filter king, and a new brand, Golden Bay Cigarettes. Our prior plan was approved by your office August 21, 2007. The General Manager of the Company is Mr. Gary Toland.

The Company is now making a new "Private Label" brand of cigarettes, Golden Bay, made under the authority of Kardal, Inc. and distributed solely by Crown Mega Wholesale, Dallas, Texas.

The warnings will appear exactly as shown on the samples of actual packs and cartons provided with our letters of April 5, 2007, February 22, 2008, March 26, 2008, and April 16, 2008.

SKYDANCER cigarettes are marketed in eleven soft pack brand styles: Full Flavor Kings and 100s, Light Kings and 100s, Ultra Light Kings and 100s, Menthol Kings and 100s, Menthol Light Kings and 100s, and Non-Filtered Kings. SKYDANCER cigarettes are marketed in ten hard pack size brand styles: Full Flavor Kings and 100s, Light Kings and 100s, Ultra Light Kings and 100s, Menthol Kings and 100s and Menthol Light Kings and 100s. The Company's total sales of Skydancer cigarettes in the fiscal year ending December 31, 2007 were: Store Sticks of which Sticks were Full Flavor, Sticks were Lights, Sticks were Ultra Lights, Sticks were Full sticks were Menthol and **Sector Sticks** were Menthol Lights. The sales in 2008 by brand style of Skydancer cigarettes are anticipated to be: **Sector Sticks** of which roughly **Sector Sticks** will be Full Flavor, **Sector Sticks** will be Lights, **Sticks** will be Ultra Lights, **Sector Sticks** will be Menthol, **Sector** sticks will be Menthol Lights, and **Sector Sticks** will be Non-Filtered King. (For purposes of reporting the above sticks of brand styles, we have combined Full Flavor 100s and Full Flavor Kings, Light 100s and Light Kings, Ultra Light 100s and Ultra Light Kings, Menthol 100s and Menthol Kings, Menthol Light100s and Menthol Light Kings.)

TEXAS REPUBLIC cigarettes are marketed in ten soft pack brand styles: Full Flavor Kings and 100s, Light Kings and 100s, Ultra Light Kings and 100s, Menthol Kings and 100s, Menthol Light Kings and 100s. TEXAS REPUBLIC cigarettes are marketed in two hard pack king size brand styles: Full Flavor Kings and Light Kings. The Company's total sales of Texas Republic cigarettes in the fiscal year ending December 31, 2007 were: sticks of which sticks were Full Flavor. sticks were Ultra Lights, sticks were Menthol sticks were Lights. sticks were Menthol Lights. The sales in 2008 by brand style of Texas and Republic cigarettes are anticipated to be: sticks of which roughly sticks will be Lights, sticks will be Full Flavor, sticks will be Ultra sticks will be Menthol and sticks will be Menthol Lights. Lights, (For purposes of reporting the above sticks of brand styles, we have combined Full Flavor 100s and Full Flavor Kings, Light 100s and Light Kings, Ultra Light 100s and Ultra Light Kings, Menthol 100s and Menthol Kings, Menthol Light 100s and Menthol Light Kings.)

GOLDEN BAY cigarettes are marketed in nine soft pack brand styles: Full Flavor Kings and 100s, Light Kings and 100s, Ultra Light 100s, Menthol Kings and 100s, Menthol Light 100s, and Non-Filtered Kings. GOLDEN BAY cigarettes are marketed in eight hard pack size brand styles: Full Flavor Kings and 100s, Light Kings and 100s, Ultra Light 100s, Menthol Kings and 100s and Menthol Light 100s. The Company's total sales of Golden Bay cigarettes in the fiscal year ending December 31, 2007 were: sticks of which sticks were Full Flavor. sticks were Lights, sticks were Ultra Lights, ticks were Menthol and sticks were Menthol Lights. The sales in 2008 by brand style of Golden Bay cigarettes are sticks of which roughly anticipated to be: ticks will be Full sticks will be Lights, sticks will be Ultra Lights. Flavor, sticks will be Menthol Lights, and sticks will be Menthol, will be Non-Filtered Kings. We do not manufacture any brands of cigarettes other than Skydancer, Texas Republic and Golden Bay cigarettes.

The Company will display each of the four warnings on the packs and cartons of each brand style of the Skydancer, Texas Republic and Golden Bay brands an equal number of times for the one year period beginning on the date of approval of the Plan. The Company will keep records demonstrating compliance with this plan.

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The Company submitted an advertising plan that was approved June 7, 2004. The Company had developed a change in our Advertising Plan to include Internet Advertising, which was approved August 21, 2007. Our company now wishes to include the Golden Bay brand of cigarettes. We will use the warning formats that were submitted with the 1985 plans of five leading U.S. cigarette manufacturers and we will place the warnings as specified in those plans. The warnings will be rotated quarterly according to the schedule set out as Exhibit A. Copies of the formats that we will be using were submitted June 3, 2004.

In internet advertising, the warnings will be displayed in an unavoidable manner on every web page, where it may be viewed without scrolling, and shall not be accessed through hyperlinks, popups, interstitials, or other similar means. We will use the warnings formats that were submitted with the 1985 plans of the five leading U.S. cigarette manufacturers, and the size of the warnings shall be proportionate to those warnings formats. The warnings will be rotated quarterly according to the schedule set out in Exhibit A. In advertisements for multiple brands of cigarettes, or for no specific brand, the warnings shall be rotated according to the schedule set out for Skydancer. Attached to this letter, as Exhibit B are sample web pages showing the placement of the warnings.

Please provide the Commission's final written approval of this request for renewal of the Plan, as the current Plan will expire on August 20, 2008, therefore we would appreciate a renewal approval as soon as possible. Should you require any additional information, please do not hesitate to contact me at (918) 787-7711 Ext. 104 or (888) 872-8518.

Sincerely,

Jeanette BlueJacket

Jeanette BlueJacket Regulatory Compliance Specialist

Cc. Mr. Gary Toland, General Manger

Exhibit A

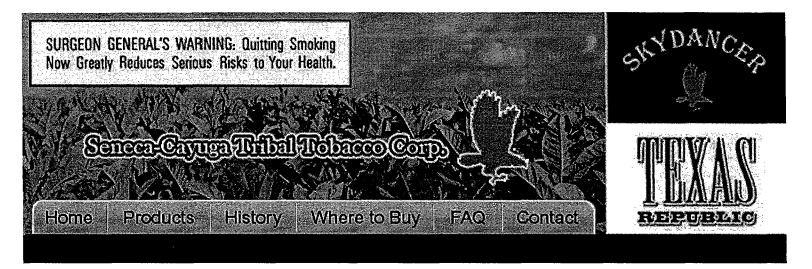
And the second second

Warning labels – Section 1333(a)(1) and 1333(a)(2) of the Cigarette Act:

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

Brand	Quarter 1	Quarter 2	Quarter 3	Quarter 4
	January 1 -	April 1 –	July 1 –	October 1 –
	March 31	June 30	September 30	December 31
Golden Bay	1	2	3	4
Skydancer	2	3	4	1
Texas Republic	3	4	1	2

Exhibit B Page 1 of 3



Seneca Cayuga Tobacco Co.

The Seneca-Cayuga Tobacco Corporation, manufacturer of SkyDancer and Texas Republic Brand cigarettes, is an enterprise of the Seneca-Cayuga Tribe of Oklahoma. Located in Grove, Oklahoma, our facility is owned and operated by Native Americans. At SCTTC value means providing the best possible product at extremely competitive prices. Our goal is to provide quality, freshness and superior customer service. We produce a product that is naturally slow burning, rich in flavor, and never harsh.



Our Product

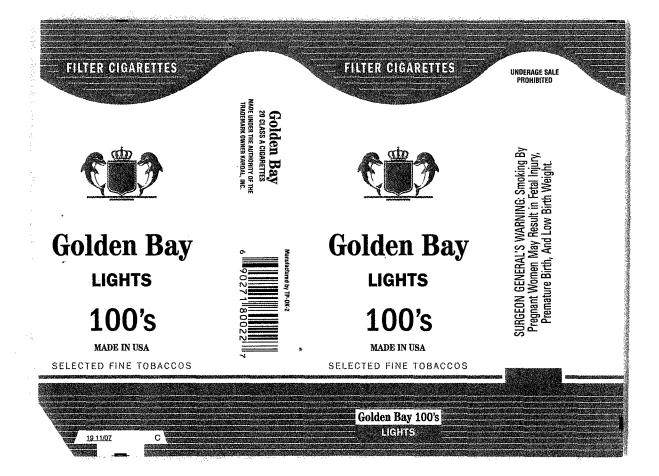
In our extensive range of fine Native American Made products, we can assure you that we only use the best tobacco blends available. Both SkyDancer and Texas Republic brands are 100% natural and free from artificial preservatives that minimize the intake of unwanted chemicals and carbon monoxide. Our product is also free of additives that slow down the burn rate.

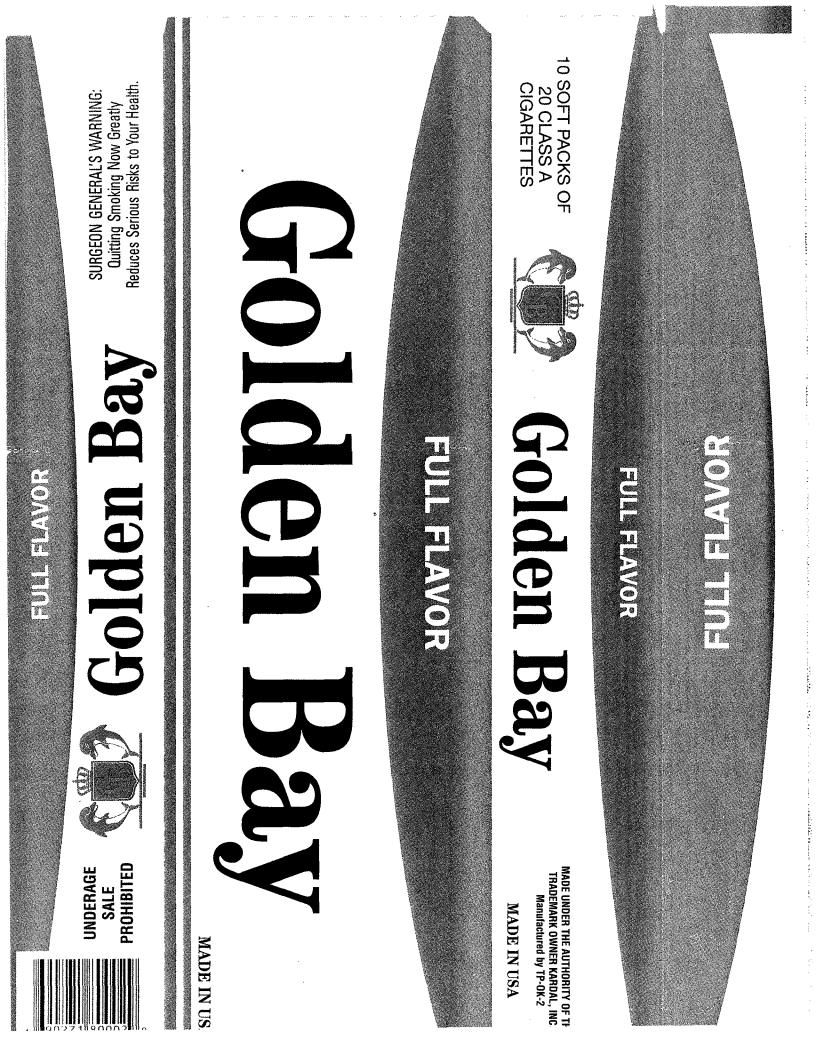
The Seneca-Cayuga Tribal Tobacco Corporation's products have been recognized as a premium grade cigarette both in the United States and abroad. Smokers who try our products prefer them over other brands. Whether you are a big brand tobacco smoker or a connoisseur of fine tobaccos, we have a

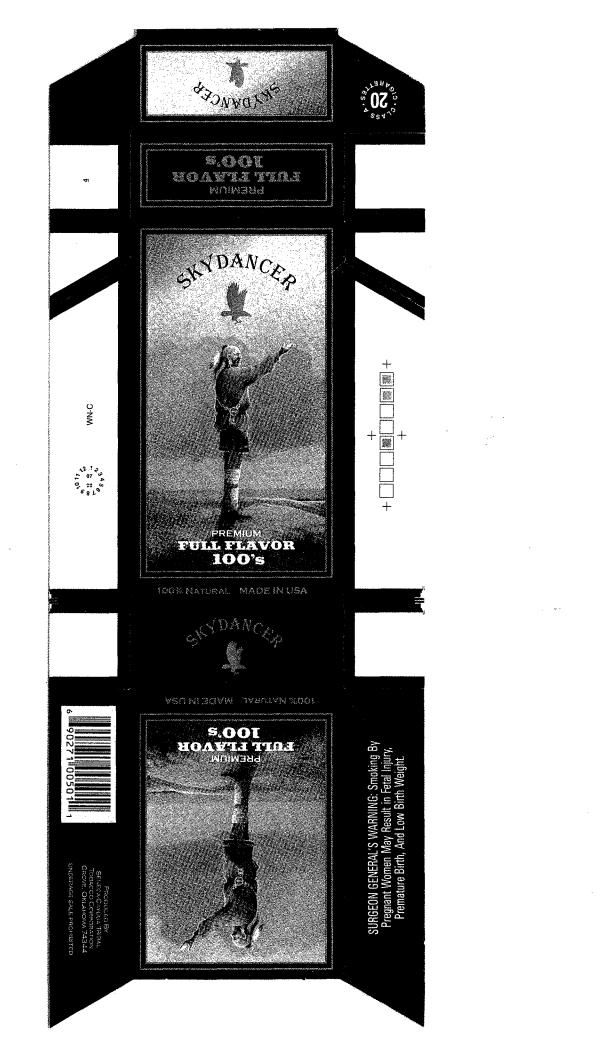
Seneca Cayuga Tobacco Co.

brand and flavor to suite your taste.

Selected packaging samples from those submitted with the plan.







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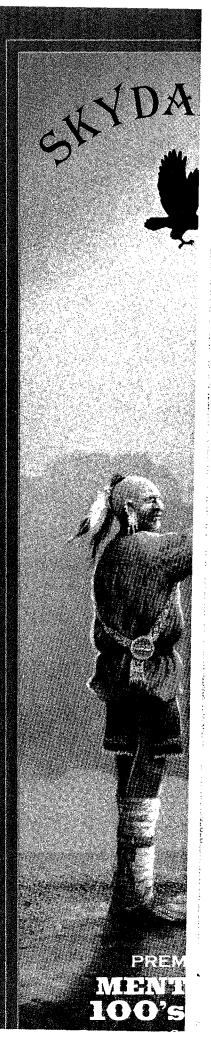
The station of

:



SKYDANCER Premium menthol 100's box

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





UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

June 26, 2008

A CANADAL COLLECTER ON

والمراجع والمقفول المطالحين المأوجو والمراجع

Ms. Jeanette Bluejacket Seneca-Cayuga Tribal Tobacco Corp. 65490 East 240 Road Grove, OK 74344

Dear Ms. Bluejacket:

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 Seneca-Cayuga Tribal Tobacco Corporation ("Seneca-Cayuga") on May 28, 2008, calling for quarterly rotation of the four health warnings in advertising for the Golden Bay brand of cigarettes, and for the simultaneous display of the four health warnings on the packaging of the Sky Dancer, Texas Republic, and Golden Bay brands.

Seneca-Cayuga's plan for the rotation of the warnings in advertising for the Golden Bay brand of cigarettes has been approved.¹ Approval of the plan assumes that the plan is implemented in good faith.

Seneca-Cayuga's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your letters of April 5, 2007, and February 22, March 26, and April 16, 2008 appear to meet the requirements of the Cigarette Act for size and conspicuousness. Seneca-Cayuga's plan for packaging is hereby approved for the following:

• twenty-one varieties of the Skydancer brand, including the Non Filter Kings soft pack variety, and the following soft pack and hard pack varieties: Full Flavor Kings, Full Flavor 100's, Lights Kings, Lights 100's, Ultra Lights Kings, Ultra Lights 100's, Menthol Kings, Menthol 100's, Menthol Lights Kings, and Menthol Lights 100's;

¹ Seneca-Cayuga's advertising plan includes internet advertising. With respect to the question of whether it is legal to advertise cigarettes on the Internet, Section 1335 of the Cigarette Act prohibits advertising cigarettes on any medium of electronic communication subject to the jurisdiction of the Federal Communications Commission. The enforcement of that provision is the responsibility of the Department of Justice and you should contact them directly (Kenneth Maddox at 202-307-0092) to determine whether such advertising on the Internet is permissible.

Ms. Jeanette Bluejacket June 26, 2008 Page 2

• twelve varieties of the Texas Republic brand, including Full Flavor Kings hard pack, Lights Kings hard pack, and the following ten soft pack varieties: Full Flavor Kings, Full Flavor 100's, Lights Kings, Lights 100's, Ultra Lights Kings, Ultra Lights 100's, Menthol Kings, Menthol 100's, Menthol Lights Kings, and Menthol Lights 100's; and

 seventeen varieties of the Golden Bay brand, including the Non Filter Kings soft pack variety, and following soft pack and hard pack varieties: Full Flavor Kings, Full Flavor 100's, Lights Kings, Lights 100's, Ultra Lights 100's, Menthol Kings, Menthol 100's, and Menthol Lights 100's.²

This approval of your plan for packaging is effective on the date of this letter and ends on June 25, 2009. 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.

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

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

Very truly yours,

Nery K. Engle

ومرواد والمحفولة الفلاط المتحادين المراجع والمراجع والمراجع

Mary K. Engle Associate Director

² This approval of your cigarette health warning display plan is an approval of your plan for displaying the four health warnings mandated by the Cigarette Act. Approval of the plan is not in any way an approval of Seneca-Cayuga's packaging, other than the display of the mandated health warnings. This approval expresses no opinion on whether or not Seneca-Cayuga's packaging complies with relevant trademark law or with other applicable laws.

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.

RENEGADE TOBACCO COMPANY

June 10, 2008

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 –Interstate[™] 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 Interstate[™] cigarette brand. Renegade Tobacco Company's address is 321 Farmington Road, Mocksville, NC 27028.

Calvin Phelps, Chairman and C.E.O. of Renegade Tobacco Company, confirms and warrants that he will cause Renegade Tobacco Company to conduct its operations so that the four warnings specified in 15 U.S.C. §1333(a)(1) are properly rotated for InterstateTM cigarettes. Renegade Tobacco Company will rotate the four warnings so that they will appear an equal number of times on the packs and cartons of each brand style of InterstateTM cigarettes it manufactures during the twelve month period following approval of this application. Renegade Tobacco Company will maintain records demonstrating compliance with this plan.

Renegade Tobacco Company will manufacture Interstate[™] cigarettes under tobacco manufacturing license number NC-TP-631. Renegade Tobacco Company currently manufactures the Tucson®, Barton®, Tracker®, and Cut Your Own® brands of cigarettes.

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 label rotation cycle that Renegade Tobacco Company 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

321 FARMINGTON ROAD MOCKSVILLE, NORTH CAROLINA 27028 (336) 940-4818 FAX (336) 940-3669 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®, Tracker®, Barton®, and Cut Your Own® brands for fiscal year 2007 are as follows:

• **Technology** sticks of Tucson® brand cigarettes; and

• **Band States** sticks of Tracker® brand cigarettes.

Renegade received approval of Barton® and Cut Your Own® in February 2008. Renegade Tobacco Company's projected sales for Tucson®, Tracker®, Barton®, Cut Your Own®, and InterstateTM Brands for fiscal year 2008 are as follows:

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• **Sticks** of Tucson® brand cigarettes;

sticks of Tracker® brand cigarettes;

• sticks of Barton® brand cigarettes;

- Sticks of Cut Your Own® brand cigarettes; and
- sticks of Interstate[™] 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 2008, Renegade Tobacco Company plans to manufacture twelve brand styles of InterstateTM:

(1) Full Flavor Kings – 84mm – Soft Pack cigarettes;

(2) Light Kings – 84mm – Soft Pack cigarettes;

(3) Ultra Lights Kings - 84mm - Soft Pack cigarettes;

(4) Menthol Kings – 84mm – Soft Pack Cigarettes;

(5) Non Filter – 100 mm- Soft Pack Cigarettes;

(6) Non Filter Kings – 84mm - Soft Pack

7) Full Flavor – 100mm - Soft Pack Cigarettes;

(8) Light - 100mm - Soft Pack Cigarettes;

- (9) Ultra Light 100mm Soft Pack Cigarettes;
- (10) Menthol 100mm Soft Pack Cigarettes;
- (11) Menthol Light -100 mm Soft Pack Cigarettes; and
- (12) Menthol Light Kings- 84 mm Soft Pack Cigarettes.

The actual packs and cartons for each brand style of the Interstate[™] brand with each of the four warnings are submitted with this letter. The warnings will appear exactly as shown on these samples.

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 Commissions for the appropriate approvals.

Please let me know if you need any additional information.

Very truly yours,

Calver A. Phelps

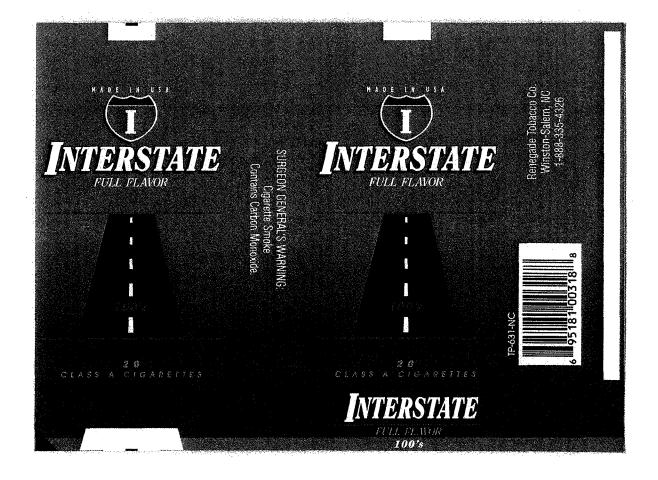
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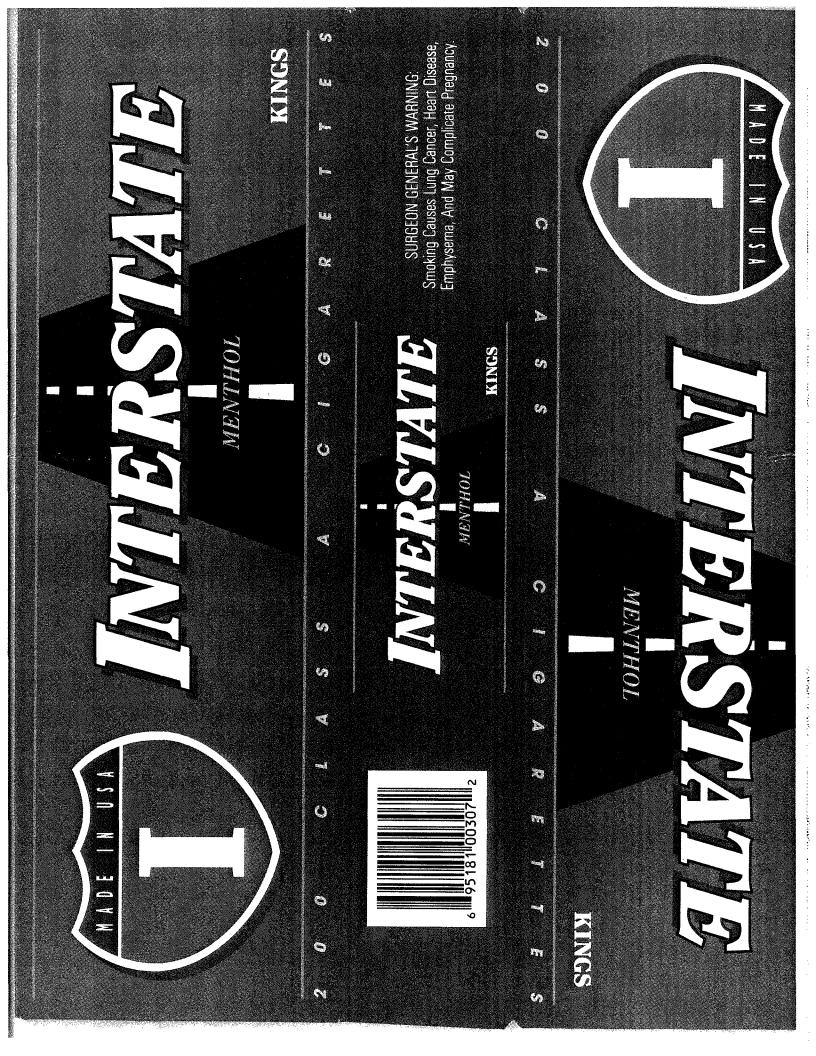
Calvin A. Phelps Chairman and C.E.O.

Selected packaging samples from those submitted with the plan.



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UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

June 27, 2008

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The Street Street

Mr. Calvin A. Phelps President Renegade Tobacco Company 321 Farmington Road Mocksville, NC 27028

Dear Mr. Phelps:

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 Renegade Tobacco Company ("Renegade") on June 10, 2008, calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Interstate brand of cigarettes.

Renegade's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your June 10, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. Renegade's plan for packaging for the Interstate brand is hereby approved for the following twelve soft pack varieties: Full Flavor Kings, Full Flavor 100's, Light Kings, Light 100's, Menthol Kings, Menthol 100's, Menthol Light Kings, Menthol Light 100's, Ultra Light Kings, Ultra Light 100's, Non Filter Kings, and Non Filter 100's. This approval is effective on the date of this letter and ends on June 26, 2009. Approval of the 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.

If Renegade does decide 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.

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.

Mr. Calvin A. Phelps June 27, 2008 Page 2

You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services.

If you have any questions regarding this approval, please contact Clovia Hutchins at (202) 326-3215.

Very truly yours,

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Mary K. Engle Associate Director



June 20, 2008

Via Facsimile and Certified Mail

Land Seat

Ms. Mary K. Engle, Associate Director Division of Advertising Practices Federal Trade Commission 601 Pennsylvania Ave. NW Washington, D.C. 20580

Re: Label Statement Rotation Plan

Dear Ms. Engle:

Please find enclosed the proposed renewal of National Tobacco Company's Label Statement Rotation Plan.

If you have questions or require additional information, please let me know. I can be contacted at 731-364-5419 ext. 4155 or at <u>lmoore@natoinaltobacco.com</u>.

Sincerely,

June moore

L'eAnne Moore Assistant General Counsel

NATIONAL TOBACCO COMPANY, L.P. LABEL STATEMENT ROTATION PLAN

National Tobacco Company, L.P., a Delaware Limited Partnership (Company), submits this proposed Label Statement Rotation Plan (Plan) to the Federal Trade Commission pursuant to Section 1333 of The Federal Cigarette Labeling and Advertising Act, 15 U.S.C. 1331 *et seq.* (Cigarette Act). The Company's address is 3029 Muhammad Ali Boulevard, P.O. Box 32980, Louisville, Kentucky 40232-2980, with the cigarettes being manufactured at the Frankfort, Kentucky facility. The President of National Tobacco Company, L.P. is Lawrence P. Wexler.

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(1) <u>Introduction</u>.

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The Company is a wholly-owned subsidiary of North Atlantic Trading Company, Inc., a Delaware Corporation (NATC). National Tobacco Company, L.P. manufactures and sells cigarettes under the Zig-Zag brand name, namely Zig Zag Full Flavor, Zig Zag Lights, Zig Zag Menthol and Zig Zag Menthol Lights, with Zig Zag Full Flavor being the likely largest-selling brand style, with the state of the sells of the state of the sells of the only brand of cigarettes that National Tobacco Company sells and it sold to the cigarettes in 2007, our fiscal year. The cigarettes will be produced in a hard-pack box of king-size sticks.

(2) <u>Exemption Request</u>.

Based on projections, the Company anticipates that it will sell approximately Zig-Zag cigarette sticks during the year covered by the plan approval.

Inasmuch as one quarter of one percent of the total cigarette units sold in the United States in 2007 is approximately nine hundred and twenty-seven million, five-hundred thousand sticks, it is anticipated that the Zig-Zag cigarette brand styles will be below the .25 percent threshold level and the Company should qualify for the Section 1333(c)(2) exemption.

(3) <u>Definitions</u>.

(1) All definitions of terms set out in the Cigarette Act are incorporated herein.

(2) Warning Labels refer to the four Warning Labels, required by Section 1333(a)(1) of the Cigarette Act to be displayed upon cigarette packs and by Section 1333(a)(2) of the Cigarette Act to be displayed upon cigarette advertisements and further, includes all requirements set forth in Section 1333(b) of the Cigarette Act in respect of the size, type form, format and clarity, conspicuousness, and location of such Warning Labels.

(4) Pack and Carton Labeling under Section 1333(a)(1) of the Cigarette Act.

(a) Overall Method of Compliance in respect of Cigarette Packs and Cartons.

For purposes of compliance with Section 1333(a)(1) of the Cigarette Act and in reliance upon its proposed exemption under Section 1333(c)(2) of the Cigarette Act, the Company shall adopt printing and packaging methods which will assure that each of the four Warning Labels will be displayed upon 25% of the cigarette packs and 25% of the pack cartons with respect to each brand style produced by the Company within the one-year period covered by this Plan. The Company will maintain records documenting the even distribution of the four Warning Labels as detailed in this Plan. The warnings will appear an equal number of times on the packs and cartons of the Zig-Zag brand cigarettes over the one-year period covered by the plan approval.

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The Company's proposed printing and manufacturing processes is designed to eliminate any possibility that the Company could selectively skew the distribution of labels (assuming that the Company believed that one label was more desirable than another) in favor of displaying any one label with greater frequency than another.

(i) <u>Cigarette Packs and Carton Printing and Manufacture</u>.

The Company's approach to compliance with the requirement of equal distribution of each of the four Warning Labels on cartons and packs for each brand styles is twofold. First, for each brand style, pack and carton flats on each pallet delivered to the Company by the Company's printer will be printed with an even distribution of two of the Warning Labels, and each of those pallets will be marked either "A/B" or "C/D." Each of A, B, C and D represent one of the four respective Warning Labels, such that "A/B" designates that the pack flats or carton flats on the pallet contain an even distribution of two separate Warning Labels and "C/D" designates that the pack flats or carton flats on the pallet contain an even distribution of two different and separate Warning Labels. The Company's printer will always deliver to the Company an equal number of "A/B" pallets and "C/D" pallets for each brand style.

Second, at the packing site, the production manager will ensure that on "A/B" pallet and one "C/D" pallet for each brand style are present on the production floor at all times. Pack flats and carton flats will be circulated from each of the "A/B" pallet and the "C/D" pallet to the packaging machines in equal numbers each day. For example, if in one day forty carton flats are pulled from the "A/B" carton pallet then forty carton flats will also be pulled from the "C/D" carton pallet. Similarly, if in one day forty pack flats are pulled from the "A/B" pack pallet then forty package flats will also be pulled from the "C/D" pallet. Neither the "A/B" pallet nor the "C/D" pallet will be removed from the production floor until both such pallets are devoid of packaging flats. Packing operators will also be instructed and monitored to ensure that an even 25% distribution of the four Warning Labels is maintained in the packing process.

National Tobacco Company will maintain records of each of the health warnings on the packs and cartons used for each brand style. If at the end of the year, the warnings are not equalized, we will take steps to ensure that the warnings are equalized. Using these methods, the Company will equalize the four Warning Labels on packs and cartons for each brand style during the one-year period beginning on the date of the approval of this Plan.

(ii) <u>Sample Cartons and Packs</u>.

The Company has submitted for review by the Commission samples of packs and cartons bearing each of four Warning Labels with respect to both Zig-Zag premium cigarette brand styles (the Packaging Samples). The four Warning Labels will appear on packs and cartons distributed to consumers exactly as they appear on the Pack Samples submitted with a letter dated June 26, 2006.

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(5) Warning Label Displays under Section 1333(a)(2) of the Cigarette Act.

National Tobacco continues to be in compliance with its June 28, 2006, plan for advertising its cigarettes.

The Company does not intend to employ internet advertising. Prior to employment of any internet advertising, the Company will submit to the Commission any required materials and a supplement or amendment to this Plan.

Respectfully Submitted,

NATIONAL TOBACCO COMPANY, L.P.

ne Moore

L'eAnne Moore Assistant General Counsel

Dated June 20, 2008.



UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

June 30, 2008

LeAnne Moore, Esq. National Tobacco Company, L.P. 201W. North Street, P.O. Box 588 Dresden, TN 38225

Dear Ms. Moore:

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 National Tobacco Company, L.P. ("National Tobacco") on June 20, 2008, calling for the simultaneous display of the four health warnings on the packaging of four hard pack varieties of the Zig-Zag brand of cigarettes.

National Tobacco's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons of the Zig-Zag brand submitted with your June 26, 2006 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. National Tobacco's plan for packaging of the Zig-Zag brand is hereby approved for the following four hard pack varieties: Full Flavor king, Lights king, Menthol king, and Menthol Lights king. This approval is effective on the date of this letter and ends on June 29, 2009. Approval of the 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.

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

If you have any questions regarding this approval, please contact Haley Zernich at (202) 326-3485.

Very truly yours,

my L. G Mary K.(Engle

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Associate Director

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.



1041 W State Route 108 Shelton, Washington 98584

June 18, 2008

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

Dear Ms. Finegold:

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

Skookum Creek Tobacco Company currently produces two brands of cigarettes, "Complete" and "Premis." The Company requests the renewal of its existing rotation plan. All brand styles and packaging remain unchanged from our prior submissions on April 12, 2007.

The following pages outline the brands and styles manufactured by Skookum Creek Tobacco Company. In addition please find a table indicating sales for fiscal year 2007 and projected sales for fiscal year 2008. The Skookum Creek Tobacco Company fiscal year runs from October 1 to September 30. Skookum Creek Tobacco Company anticipates submitting an additional rotation plans for approval this year, with sales figures that will not disqualify it from use of the "equalization" rotation method.

Style	Packaging	Style	Packaging
Full Flavor Deluxe Kings	Soft Pack	Full Flavor Deluxe 100's	Soft Pack
Light Deluxe Kings	Soft Pack	Light Deluxe 100's	Soft Pack
Ultra Light Deluxe Kings	Soft Pack	Ultra Light Deluxe 100's	Soft Pack
Menthol Deluxe Kings	Soft Pack	Menthol Deluxe 100's	Soft Pack

"COMPLETE" BRAND FAMILY

Menthol Light Deluxe Kings	Soft Pack	
Non Filtered Deluxe Kings	Soft Pack	
Full Flavor Deluxe Kings	Hard Pack	
Light Deluxe Kings	Hard Pack	
Ultra Light Deluxe Kings	Hard Pack	
Menthol Deluxe Kings	Hard Pack	
Menthol Light Deluxe Kings	Hard Pack	
Non Filtered Deluxe Kings	Hard Pack	
Menthol Light Deluxe 100's	Soft Pack	

"PREMIS" BRAND FAMILY

Style	Packaging	Style	Packaging
Full Flavor Deluxe Kings	Soft Pack	Full Flavor Deluxe 100's	Soft Pack
Light Deluxe Kings	Soft Pack	Light Deluxe 100's	Soft Pack
Ultra Light Deluxe Kings	Soft Pack	Ultra Light Deluxe 100's	Soft Pack
Menthol Deluxe Kings	Soft Pack	Menthol Deluxe 100's	Soft Pack
Menthol Light Deluxe Kings	Soft Pack	Menthol Light Deluxe 100's	Soft Pack

SALES FIGURES (STICKS) FISCAL YEARS 2007 2008 Estimated

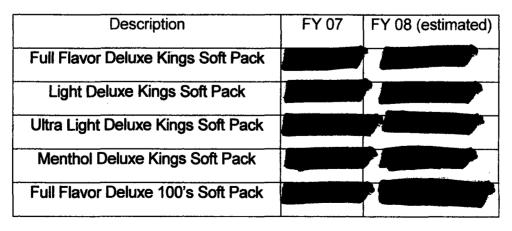
"COMPLETE"

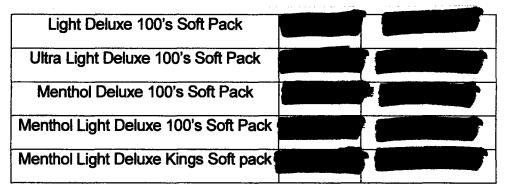
Description	FY 07	FY 08 (estimated)
Full Flavor Deluxe King Soft Pack		
Light Deluxe King Soft Pack		
Ultra Light Deluxe King Soft Pack		



SALES FIGURES (STICKS) FISCAL YEARS 2007 2008 Estimated

"PREMIS"





Skookum Creek Tobacco Company will ensure, through controlled processes, that all four warnings will be equally displayed on the packs and cartons of each brand style of the Complete and Premis brands 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.

Web Site Rotation

Skookum Creek Tobacco continues to be in compliance with its plan for Internet advertising as set out in its letter dated July 5, 2007. Skookum Creek Tobacco Co., Inc. engages in no other advertising in any other format.

Sincerely,

Bryan Johnson, General Manager



UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

Division of Advertising Practices

July 1, 2008

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

Dear Mr. Johnson:

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 June 25, 2008, calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Complete and Premis brands of cigarettes.

Skookum Creek's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your April 12, 2007 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. Skookum Creek's plan for the display of the four health warnings on packaging for the Complete brand is hereby approved for the following seventeen varieties: Full Flavor kings (soft pack and hard pack), Light kings (soft pack and hard pack), Ultra Light kings (soft pack and hard pack), Menthol kings (soft pack and hard pack), Menthol Light kings (soft pack and hard pack), Non-Filter kings (soft pack and hard pack), Full Flavor 100's soft pack, Light 100's soft pack, Ultra Light 100's soft pack, Menthol 100's soft pack, and Menthol Light 100's soft pack.¹ Skookum Creek's plan for the display of the four health warnings on packaging for the Premis brand is hereby approved for the following ten soft pack varieties: Full Flavor kings, Light kings, Ultra Light kings, Menthol kings, Menthol Light kings, Full Flavor 100's, Light 100's, Ultra Light 100's, Menthol 100's, and Menthol Light 100's. This approval is effective on the date of this letter and ends on June 30, 2009. 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 This approval does <u>not</u> pertain to the following Complete "Deluxe" 100's hard pack varieties: Full Flavor, Light, Ultra Light, Menthol, and Menthol Light.

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. Bryan Johnson July 1, 2008 Page 2

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

If you have any questions regarding this approval, please contact Diana Finegold at (202) 326-3182.

Very truly yours,

Mary K. Engle

Associate Director



1 300 EYE STREET N.W. SUITE 400 EAST WASHINGTON, DC 20005 202.216.8317 DIRECT 202.625.0600 MAIN 202.338.6340 FAX ckoenigs@ralaw.com

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June 27, 2008

VIA FEDERAL EXPRESS

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

Re: <u>European Cigarette Imports, Inc. / Bracar</u>

Dear Ms. Engle:

On behalf of European Cigarette Imports, Inc. ("ECI"), 149 Center Grove Road, Randolph, New Jersey 07869, whose President is George E. Petrides, we hereby submit this label statement rotation plan (the "Plan") for renewal by the Federal Trade Commission ("FTC") for the Bracar brand of cigarettes imported by ECI. The original plan was approved by the FTC on July 3, 2003, with supplements to the plan approved on November 13, 2003 and June 28, 2004, and a consolidated plan approved on June 28, 2004. Renewals of the Plan were approved on June 20, 2005, June 26, 2006 and June 21, 2007.

I. <u>Background</u>

Pursuant to the Federal Cigarette Labeling and Advertising Act (the "Act"), importers of cigarettes are required to submit a label statement rotation plan to the FTC for approval. 15 U.S.C. §1333(c). Section 1333(a) sets forth the wording of the warning labels required for all packaging and advertising of cigarettes sold, distributed, or advertised in the United States. Section 1333(b)(1) provides the placement and size requirements for the warning labels on cigarette packaging. Section 1333(b)(2) sets forth the requirements for warnings in advertisements, except for outdoor billboards, which are covered in Section 1333(b)(3).

ECI intends to import the Bracar brand of cigarettes into the United States in twenty-six (26) corresponding brand styles. (See Schedule A, attached hereto). This Plan sets forth the manner in which ECI will comply with the warning label requirements of the Act.

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Ms. Mary K. Engle June 27, 2008 Page 2

II. <u>Packaging</u>

A. Beginning on the Effective Date,¹ the following label statements required by 15 U.S.C. § 1333(a)(1), shall be displayed on the packs and cartons of the Bracar brand styles imported by ECI:

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.

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

B. ECI intends to utilize the label statement rotation option provided by 15 U.S.C. § 1333(c)(2), to display the four warnings an equal number of times on the packs and cartons of each of the Bracar brand styles it imports. ECI will ensure equal use of the warning label statements by requiring that each page of labels printed is equally divided using the four (4) different warning labels. Therefore, the packs and cartons simultaneously will be printed and distributed using all four (4) warning labels. Accordingly, ECI shall maintain records accounting for the number of packs and cartons using each warning label for every production run. ECI will equalize the use of the four (4) warning labels on the packs and cartons of all twenty-six (26) Bracar brand styles for the one year period beginning on the date of renewal of the Plan.

The label statements required by 15 U.S.C. § 1333(a)(1), shall be printed on the packaging in the country of origin prior to ECI's importation of the cigarettes into the United States. The warning labels will appear on the packs and cartons of the Bracar brand cigarettes exactly as they appeared on the specimens submitted with the original Plan and the respective supplements.

¹ The Effective Date of the Plan shall be the date the Plan is renewed by the FTC.

Ms. Mary K. Engle June 27, 2008 Page 3

III. Advertising

ECI currently has an approved advertising plan in place and continues to be in compliance with that plan. Any advertising of the Bracar brand shall be conducted in accordance with ECI's advertising plan approved by the FTC on January 30, 2004.

IV. Miscellaneous

A. ECI shall be deemed to have satisfied its responsibilities under this Plan, if it has taken reasonable steps: (1) to provide, by written contract or the giving of clear instructions or otherwise, for rotation of the label statements required by the Act in accordance with the pertinent provisions of this Plan; (2) when appropriate, to furnish materials for the production of cigarette packages or advertising materials bearing the label statement(s) required by the pertinent provisions of this Plan; and (3) to prevent the recurrence of any mistakes, errors or omissions that have come to its attention.

B. Nothing herein shall be construed to require the manufacture, packaging, distribution or importation of any cigarettes during any period of time.

C. No provision of this Plan constitutes or shall be construed as an admission by ECI (1) that the Government of the United States has the authority to require the inclusion on any cigarette package or in any cigarette advertisement of a statement or statements concerning any alleged relationship between smoking or health or (2) that the label statements required by the Act are necessary or correct.

D. No provision of the 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.

If you have any further questions regarding the Plan, please do not hesitate to contact me. As always, your prompt attention and assistance in this matter are greatly appreciated.

Sincerely,

Cig G. Korig

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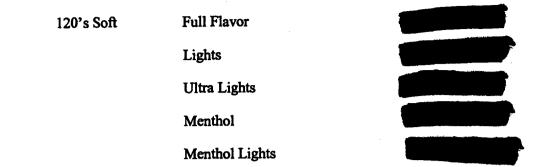
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CAK/tk Enclosure

SCHEDULE A

The following is a list of the Bracar brand styles that ECI imports and the approximate annual sales volume in sticks for fiscal year 2007 (May 1, 2007 - April 30, 2008) for each brand style:

Brand	Size	Brand Style	Sales Volume
Bracar	Kings Box	Full Flavor	
		Lights	
		Ultra Lights	
		Menthol	
		Menthol Lights	
	Kings Soft	Full Flavor	
		Lights	
		Ultra Lights	
		Menthol	
		Menthol Lights	
		Non-Filter	
	100's Box	Full Flavor	
		Lights	
		Ultra Lights	
		Menthol	
		Menthol Lights	
	100's Soft	Full Flavor	
		Lights	
		Ultra Lights	
		Menthol	
		Menthol Lights	



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1 300 EYE STREET N.W. SUITE 400 EAST WASHINGTON, DC 20005 202.216.8317 DIRECT 202.625.0600 MAIN 202.338.6340 FAX ckoenigs@ralaw.com

Section 2

June 27, 2008

VIA FEDERAL EXPRESS

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

Re: <u>European Cigarette Imports, Inc. / Rodeo</u>

Dear Ms. Engle:

On behalf of **European Cigarette Imports, Inc. ("ECI")**, 149 Center Grove Road, Randolph, New Jersey 07869, whose President is George E. Petrides, we hereby submit this label statement rotation plan (the "Plan") for renewal by the Federal Trade Commission ("FTC") for the **Rodeo** brand of cigarettes imported by ECI. The original plan was approved by the FTC on March 18, 2002, with supplements to the plan approved on May 8, 2002, July 15, 2002, August 2, 2002, October 30, 2002 and June 20, 2003, and a consolidated plan approved on June 20, 2003. A subsequent supplement to the consolidated plan was approved on June 17, 2004. Renewals of the Plan were approved on June 20, 2005, June 26, 2006 and June 21, 2007.

I. <u>Background</u>

Pursuant to the Federal Cigarette Labeling and Advertising Act (the "Act"), importers of cigarettes are required to submit a label statement rotation plan to the FTC for approval. 15 U.S.C. §1333(c). Section 1333(a) sets forth the wording of the warning labels required for all packaging and advertising of cigarettes sold, distributed, or advertised in the United States. Section 1333(b)(1) provides the placement and size requirements for the warning labels on cigarette packaging. Section 1333(b)(2) sets forth the requirements for warnings in advertisements, except for outdoor billboards, which are covered in Section 1333(b)(3).

ECI intends to import the Rodeo brand of cigarettes into the United States in twenty-four (24) corresponding brand styles. (See Schedule A, attached hereto). This Plan sets forth the manner in which ECI will comply with the warning label requirements of the Act.

Ms. Mary K. Engle June 27, 2008 Page 2

II. Packaging

A. Beginning on the Effective Date,¹ the following label statements required by 15 U.S.C. § 1333(a)(1), shall be displayed on the packs and cartons of the Rodeo brand styles imported by ECI:

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.

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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.

B. ECI intends to utilize the label statement rotation option provided by 15 U.S.C. § 1333(c)(2), to display the four warnings an equal number of times on the packs and cartons of each of the Rodeo brand styles it imports. ECI will ensure equal use of the warning label statements by requiring that each page of labels printed is equally divided using the four (4) different warning labels. Therefore, the packs and cartons simultaneously will be printed and distributed using all four (4) warning labels. Accordingly, ECI shall maintain records accounting for the number of packs and cartons using each warning label for every production run. ECI will equalize the use of the four (4) warning labels on the packs and cartons of all twenty-four (24) Rodeo brand styles for the one year period beginning on the date of renewal of the Plan.

The approximate annual sales volume for fiscal year 2007 (May 1, 2007-April 30, 2008) for the Rodeo brand styles is set forth in Schedule A. ECI also imports the Bracar, GR, Marathon, Mond International, Nova and Primo brands of cigarettes. For the fiscal year 2007, ECI's sales of any one brand style of Rodeo, Bracar, GR, Marathon, Mond International, Nova and Primo cigarettes it imported did not exceed an exceed

The label statements required by 15 U.S.C. § 1333(a)(1), shall be printed on the packaging in the country of origin prior to ECI's importation of the cigarettes into the United States. The warning labels will appear on the packs and cartons of the Rodeo brand cigarettes exactly as they appeared on the specimens submitted with the original Plan and the respective supplements.

¹ The Effective Date of the Plan shall be the date the Plan is renewed by the FTC.

Ms. Mary K. Engle June 27, 2008 Page 3

III. <u>Advertising</u>

ECI currently has an approved advertising plan in place and continues to be in compliance with that plan. Any advertising of the Rodeo brand shall be conducted in accordance with ECI's advertising plan approved by the FTC on January 30, 2004.

IV. Miscellaneous

A. ECI shall be deemed to have satisfied its responsibilities under this Plan, if it has taken reasonable steps: (1) to provide, by written contract or the giving of clear instructions or otherwise, for rotation of the label statements required by the Act in accordance with the pertinent provisions of this Plan; (2) when appropriate, to furnish materials for the production of cigarette packages or advertising materials bearing the label statement(s) required by the pertinent provisions of this Plan; and (3) to prevent the recurrence of any mistakes, errors or omissions that have come to its attention.

B. Nothing herein shall be construed to require the manufacture, packaging, distribution or importation of any cigarettes during any period of time.

C. No provision of this Plan constitutes or shall be construed as an admission by ECI (1) that the Government of the United States has the authority to require the inclusion on any cigarette package or in any cigarette advertisement of a statement or statements concerning any alleged relationship between smoking or health or (2) that the label statements required by the Act are necessary or correct.

D. No provision of the 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.

If you have any further questions regarding the Plan, please do not hesitate to contact me. As always, your prompt attention and assistance in this matter are greatly appreciated.

Sincerely,

Ci Ce. Koury Craig A Koenigs

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CAK/tk Enclosure

SCHEDULE A

The following is a list of the Rodeo brand styles that ECI imports the approximate annual sales volume in sticks for fiscal year 2007 (May 1, 2007 – April 30, 2008) for each brand style.

Brand	<u>Packaging</u>	Brand Style	<u>Sales Volume</u>
<u>Rodeo</u>	Kings Box	Full Flavor	
		Lights	
		Ultra Lights	
		Menthol	
		Menthol Lights .	
	Kings Soft	Full Flavor	
	* • • • •	Lights	
		Ultra Lights	
		Menthol	
		Menthol Lights	
		Non-Filter	
	100's Box	Full Flavor	
		Lights	
		Ultra Lights	
		Menthol	
		Menthol Lights	
	100's Soft	Full Flavor	
		Lights	

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A. Wanda A. J. H.

Ultra Lights

Menthol

Menthol Lights

120's Soft

Lights

Ultra Lights

Menthol Lights



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UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

July 1, 2008

Craig A. Koenigs, Esq. Roetzel & Andress 1300 Eye Street N.W. Suite 400 East Washington, DC 20005

Dear Mr. Koenigs:

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 two revised letters, which constitute a plan, filed on behalf of European Cigarette Imports, Inc. ("ECI") on June 27, 2008 calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Bracar and Rodeo brands of cigarettes.

ECI's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons of the Bracar brand submitted with your June 27 and November 12, 2003 letters, and of the Rodeo brand submitted with your March 13, April 26, July 12, and July 24, 2002 and May 16, 2003 letters appear to meet the requirements of the Cigarette Act for size and conspicuousness. ECI's plan for packaging of the Bracar brand is hereby approved for sixteen soft pack varieties (Full Flavor King, Lights King, Ultra Lights King, Menthol King, Menthol Lights King, Non-Filter King, Full Flavor 100's, Lights 100's, Ultra Lights 100's, Menthol 100's, Menthol Lights 100's, Full Flavor 120's, Lights 120's, Ultra Lights 120's, Menthol 120's, and Menthol Lights 120's) and for ten hard pack varieties (Full Flavor King, Lights King, Ultra Lights King, Menthol King, Menthol Lights King, Full Flavor 100's, Light 100's, Ultra Lights 100's, Menthol 100's, Menthol Lights 100's). ECI's plan for the packaging of the Rodeo brand is hereby approved for fourteen soft pack varieties (Full Flavor King, Lights King, Ultra Lights King, Menthol King, Menthol Lights King, Non-Filter King, Full Flavor 100's, Lights 100's, Ultra Lights 100's, Menthol 100's, Menthol Lights 100's, Lights 120's, Ultra Lights 120's, and Menthol Lights 120's) and for ten hard pack varieties (Full Flavor King, Lights King, Ultra Lights King, Menthol King, Menthol Lights King, Full Flavor 100's, Light 100's, Ultra Lights 100's, Menthol 100's, Menthol Lights 100's). This approval is effective on the date of this letter and ends on June 30, 2009. Approval of the plan is contingent on its good faith implementation. We may ask for information

Craig A. Koenigs, Esq. July 1, 2008 Page 2

demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

You should also be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services ("HHS"). Furthermore, the Tariff Act of 1930, 19 U.S.C. § 1681a(c)(1), as amended by the Tariff Suspension and Trade Act of 2000, Pub. L. No. 106-476, 114 Stat. 2179, 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 HHS.

If you have any questions regarding this approval, please contact Diana Finegold at (202) 326-3182.

Very truly yours,

Mary K. Engle

Associate Director

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.

James Gary Hamilton 17576 Via Del Bravo Rancho Santa Fe, CA 92067

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July 2, 2008

Ms. Mary K. Engle, Associate Director Division of Advertising Practices Federal Trade Commission 600 Pennsylvania Ave. NW Wasnington, D. C. 20008 Attn: Bonnie Pulley, Program Support Specialist

Dear Ms. Engle,

1 am writing to seek approval for a cigarette nealth warning equalization plan. I would like to request approval to use the alternative to quarterly rotation, equalizing use of the warnings throughout the year. I intend to import two brand styles each of Durango, Morocco, Giacier, and one brand style of 24 Carat and Prism. Each brand style that I will be selling is listed in Exhibit A. I will display the four warnings an equal number of times on the packs and cartons for each brand style for one year period beginning on the date of approval of this plan.

Actual packs and cartons of each brand style that I will be selling, displaying the four warnings, were pre submitted. The warnings will appear exactly as shown on the samples provided with my letters of May 12th and June 6, 2008.

I do not intend to advertise at this time. If I decide to advertise I will submit an advertising plan to the FTC prior to advertising.

I believe that my sales will qualify me to use the equalization method. I have not imported cigarettes in 2008. But if I do, my sales shall not exceed **the sales** sticks. The chart attached as exhibit, A shows my estimated sales for fiscal year 2008.

The contact person for this plan is:

Janes Harry Xan to

James Gary Hamilton (858)756-9459 P. U. Box 954 Rancho Santa Fe, CA 92067 ATF Permit # CA-T1-15058

EXHIBIT A

Brand Style

Durango King Size Hard Pack Durango Light King Size Hard Pack

Morocco King Size Hard Pack Morocco Light King Size Hard Pack

Glacier King Size Hard Pack Glacier Light King Size Hard Pack

24 Carat King Size Hard Pack

Prism King Size Hard Pack

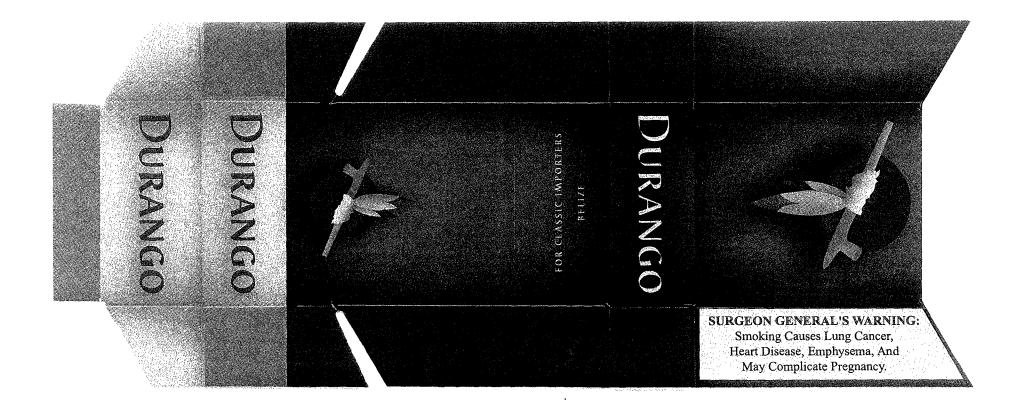
Contact Person:

Games they landton

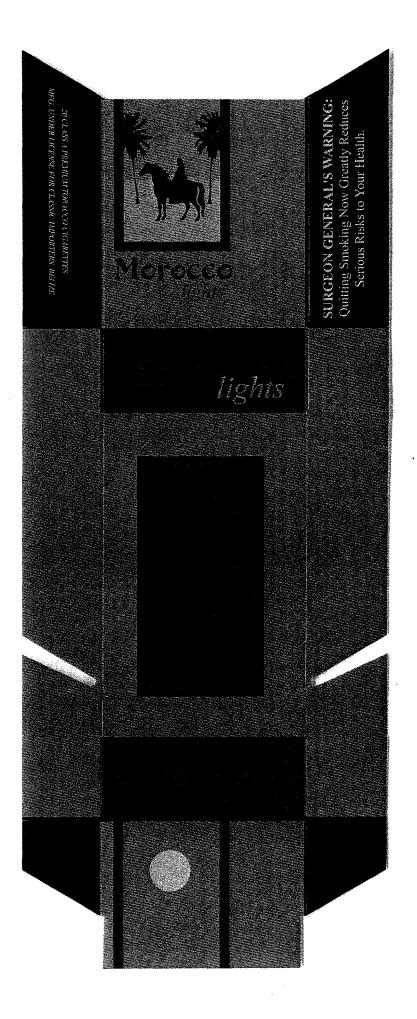
James Gary Hamilton (858)756-9459 P. O. Box 954 Rancho Santa Fe, CA 92067 ATF Permit # CA-TI- 15058 Authorized Sales Sticks Sticks

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Selected packaging samples from those submitted with the plan.



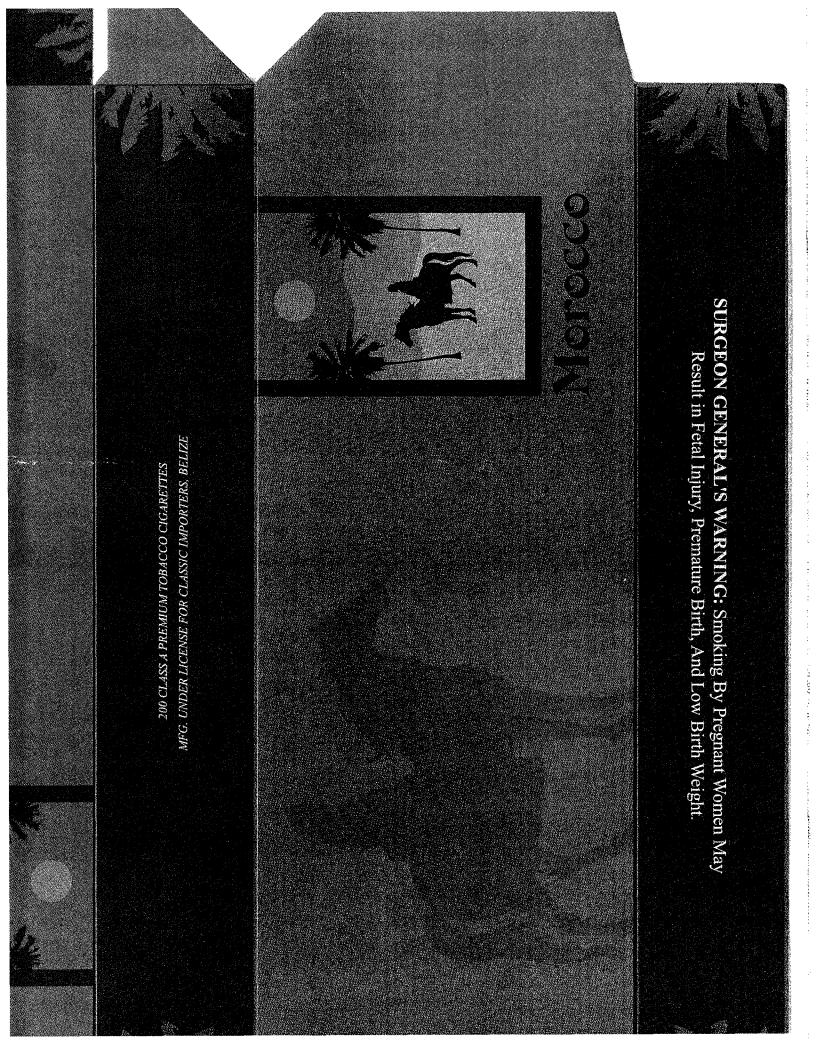




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SURGEON GENERAL'S WARNING: Smoking Causes Lung Cancer, Heart Disease, Emphysema, And May Complicate Pregnancy.

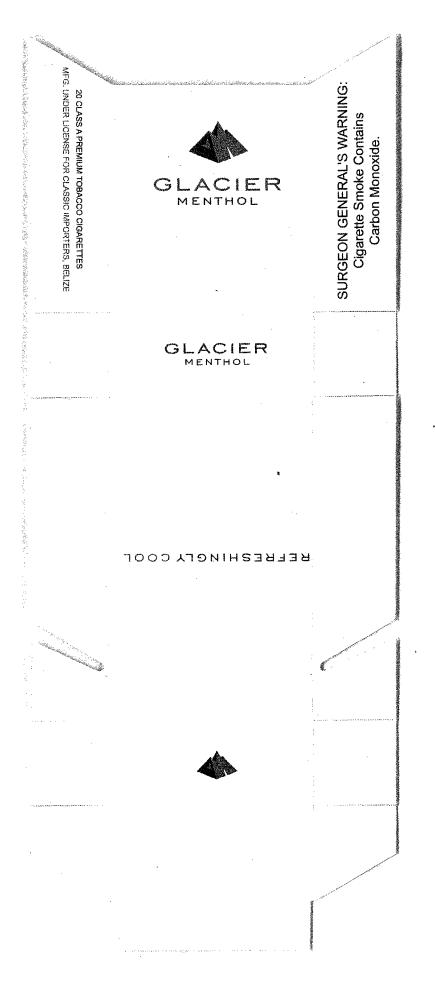
GLACIER MENTHOL



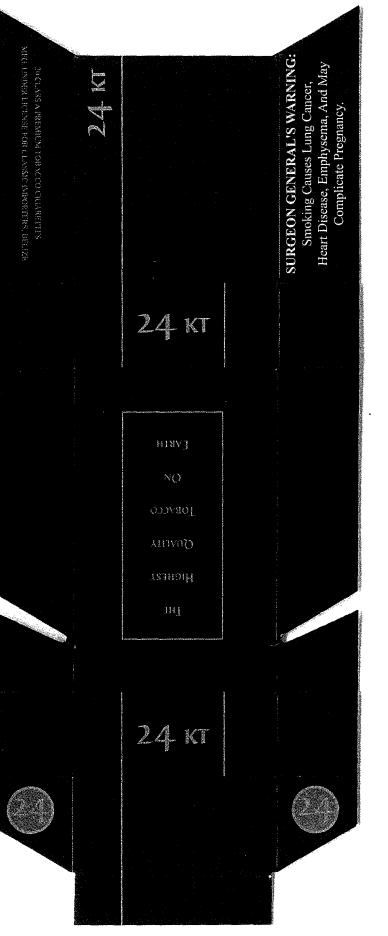
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200 CLASS A PREMIUM TOBACCO CIGARETTES MFG. UNDER LICENSE FOR CLASSIC IMPORTERS, BELIZE



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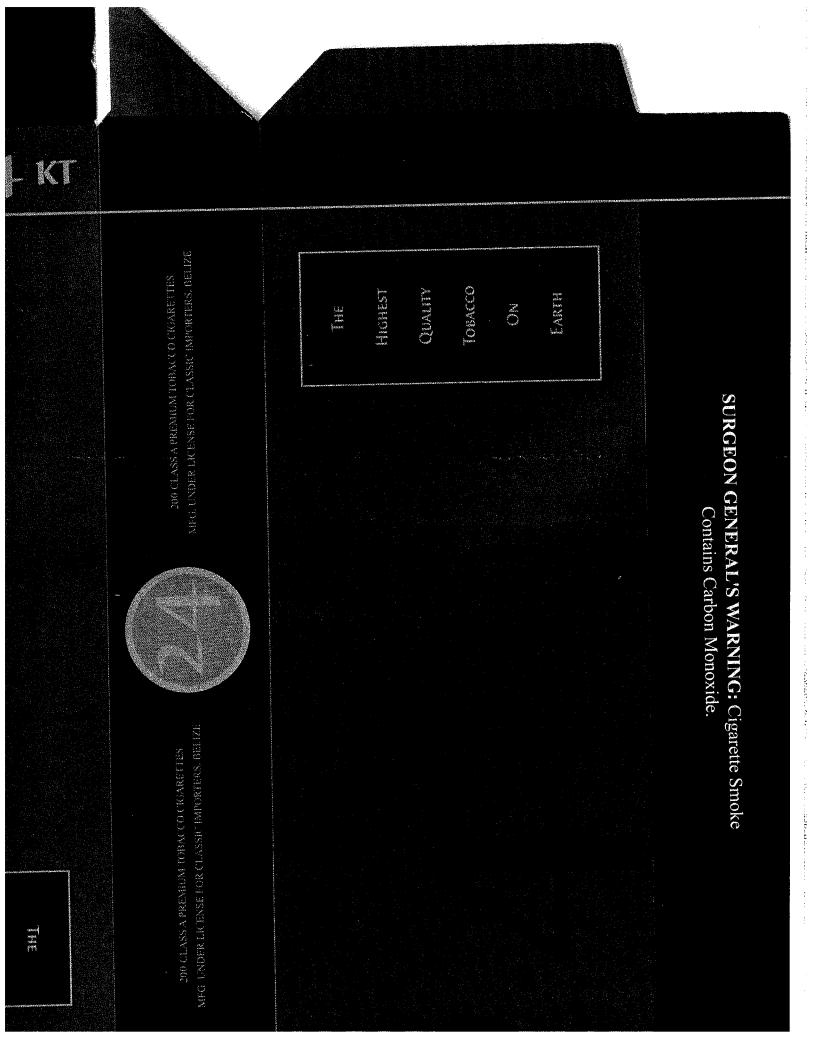
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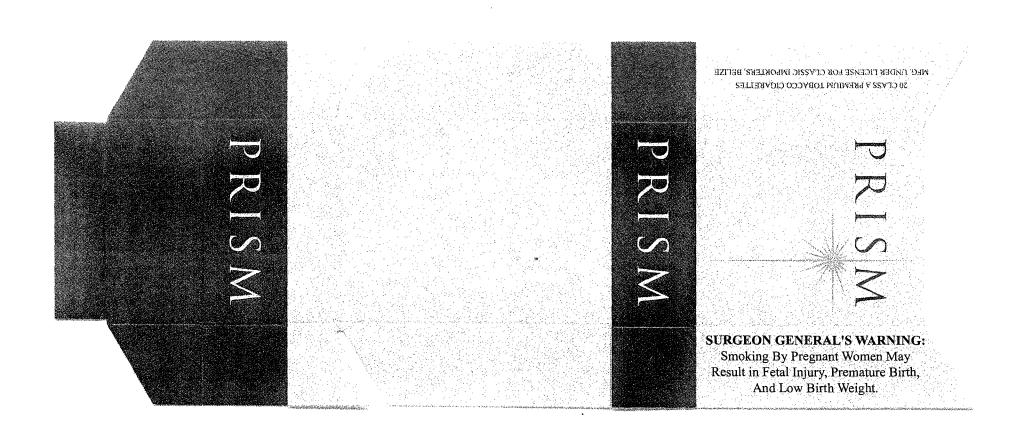
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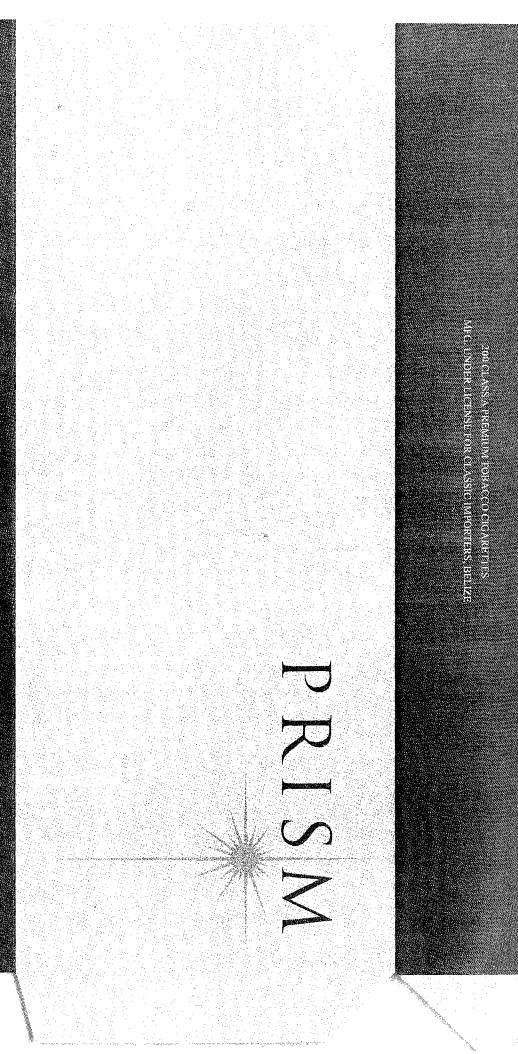
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UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

Division of Advertising Practices

July 10, 2008

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Mr. James Gary Hamilton 176676 Via Del Bravo P.O. Box 954 Rancho Santa Fe, CA 92067

Dear Mr. Hamilton:

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 you, as an individual importer, on July 2, 2008, calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Durango, Morocco, Glacier, 24 KT, and Prism brands of cigarettes.

Your sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons of the Durango, Morocco, Glacier, 24 KT, and Prism brands submitted on May 12 and June 6, 2008 appear to meet the requirements of the Cigarette Act for size and conspicuousness.¹ Your plan for the simultaneous display of the four health warnings on packaging is hereby approved for the following king size hard pack varieties: Durango Full Flavor, Durango Light, Morocco Full Flavor, Morocco Light, Glacier Full Flavor, Glacier Light, 24 KT Full Flavor, and Prism Full Flavor. This approval is effective on the date of this letter and ends on July 9, 2009. 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 you do decide to advertise in the future, you must submit a plan detailing how you will comply with the requirements of the Cigarette Act with respect to display of the health warning statements in advertisements.

You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary

¹ Although some of the warnings originally submitted contained punctuation errors or were not sufficiently conspicuous, corrected samples were submitted. This approval pertains only to packaging that meets the requirements of the Cigarette Act.

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. James Gary Hamilton July 10, 2008 Page 2

of the Department of Health and Human Services ("HHS"). Furthermore, the Tariff Act of 1930, 19 U.S.C. § 1681a(c)(1), as amended by the Tariff Suspension and Trade Act of 2000, Pub. L. No. 106-476, 114 Stat. 2179, 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 HHS.

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

Very truly yours,

hary K. Engle Mary K. Engle

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Associate Director

GCORP, LLC. 1004 CR 833 Guntown, MS 38849 Ph 662-348-3015 Fax 662-348-3069

July 10, 2008

Ms. Sally Schools Bureau of Consumer Protection Division of Advertising Practices Federal Trade Commission Sixth and Pennsylvania Avenue, N. W. Washington, D. C. 20580 Via Fax 202-326-3259

Dear Ms. Schools,

I had submitted a quarterly rotation warning statement plan with the FTC for packaging for the CHL Chancellor brand of cigarettes on January 16, 2003 for my company GCORP, LLC. The plan was subsequently approved for such plan on January 17, 2003.

Since I am no longer importing this CHL Chancellor brand of cigarettes and have not done such since 2003, I would respectfully like to withdraw the approval for this plan for my company GCORP, LLC. Please let me know if I need to fill out any special forms or documents for your approval of this withdrawal. Thank you. I appreciate your help in this matter.

Sincerely

Jerry W. Gammons President GCORP, LLC.



UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

July 11, 2008

Mr. Jerry W. Gammons GCORP, LLC. 1004 CR 833 Guntown, MS 38849

Dear Mr. Gammons:

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, on January 17, 2003, I approved a plan filed by GCORP, LLC for the display of the health warnings on packaging for certain varieties of the CHL Chancellor brand of cigarettes. In your letter dated July 10, 2008 you propose to withdraw your plan for the CHL Chancellor brand.

GCORP's plan for the CHL Chancellor brand of cigarettes is hereby considered withdrawn.

If you have any further questions regarding this letter please contact Aine Farrell at (202)326-3013.

Very truly yours,

Mary K Engle

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Associate Director

Call of Film Dates of the

July 10, 2008

Ms. Mary K. Engle Associate Director Division of Advertising Practices Federal Trade Commission 601 Pennsylvania Avenue, N.W. Washington D.C. 20580

Attn: Coner McEvily 202-326-2949 202-326-3259, fax

RE: <u>Cigarette Health Warning Rotation Plan Submitted by L.A.B. Consulting, Inc. d/b/a</u> <u>Discount Brands</u>

Dear Ms. Engle:

This letter is to submit a warning statement plan for the MAXXUM brand cigarettes. I was originally given a letter of approval for statement warning plan in June 2005.

On behalf of our company, L.A.B. Consulting, Inc. ("LAB") we submit our Surgeon General's Warning rotation plan as required under the Federal Cigarette Labeling and Advertising Act of 1984 (15 U.S.C. 1331 (1997), et seq.) as amended. The cigarettes covered by the proposed plan are cigarettes that will be manufactured outside the United States, are produced to our specifications, and are complete with health warnings that comply with the Surgeon General warning language set forth in the statute. L.A.B Consulting, Inc. plans to import the Maxxum Brand of cigarettes. L.A.B Consulting will not be importing another brand in 2008.

The cigarettes covered by this plan are: 'MAXXUM' BRAND – Maxxum full flavor king size (soft pack); Maxxum lights king size (soft pack); and Maxxum menthol king size (soft pack). We plan to use the alternative to the quarterly rotation. During the past year (2007) LAB has not imported any cigarettes. We anticipate that the volume of cigarettes to be sold in 2008 will not exceed sticks for any single brand style. Furthermore, we anticipate the volume of cigarettes sold in 2008 to not exceed sticks for all brand styles. During the past year L.A.B has not manufactured or imported any cigarettes in the United States. MAXXUM is the only brand we intend to import.

We respectfully submit that the cigarettes imported by LAB qualify for the requested rotation plan insofar as all requirements set forth in Section 1333 have been met. More specifically, the one-fourth of the percent requirement, meaning that 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 one percent of all cigarettes sold in the United States, has been met as demonstrated by the quantity of cigarettes imported for sale. As a result, all of the brand styles qualify since all brand sales are below the one-fourth of one percent requirement as set forth above.

Therefore, LAB qualifies for the alternative to the quarterly rotation of the Surgeon General Health Warnings. Under this plan, all four Surgeon General's Health Warnings will appear an equal number of times on all the packs and cartons of each brand style that are imported during the one-year period beginning on the date this plan is approved. LAB will monitor the production and maintain a log to ensure that the health warning will be produced in such a manner so as to result in the equal rotation of the four health warnings within each production lot for the United States market. In addition, we will monitor production and importation to ensure that over the year covered by this plan, we will employ an equal number of health warnings for each brand style.

The health warnings will appear exactly as they do on the revised pack samples provided on July 8, 2008 and the carton samples provided April 18 2008. LAB will maintain records of compliance with the approved plan. LAB will ensure that the cigarettes are manufactured to meet all United States packaging requirements including the location and display of the Surgeon General's Health Warning.

The four health warnings to be used in equal rotation on the packs and cartons are:

- 1. **SURGEON GENERAL'S WARNING:** Quitting Smoking Now Greatly Reduces Serious Risks to Your Health.
- 2. **SURGEON GENERAL'S WARNING:** Smoking Causes Lung Cancer, Heart Disease, Emphysema, And May Complicate Pregnancy.
- 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.

LAB does not presently advertise the Maxxum brand of cigarettes to consumers. In the future, if LAB does decide to advertise to consumers, a plan will be submitted to the Federal Trade Commission for approval.

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 you require any additional information with respect to the foregoing, please contact the undersigned at the above Miami, Florida address and/or the following e-mail address: <u>vincer11@hotmail.com</u>.

Respectfully submitted,

L.A.B. Consulting, Inc. d/b/a Discount Brands

Vicente O. Fernandez Director/President

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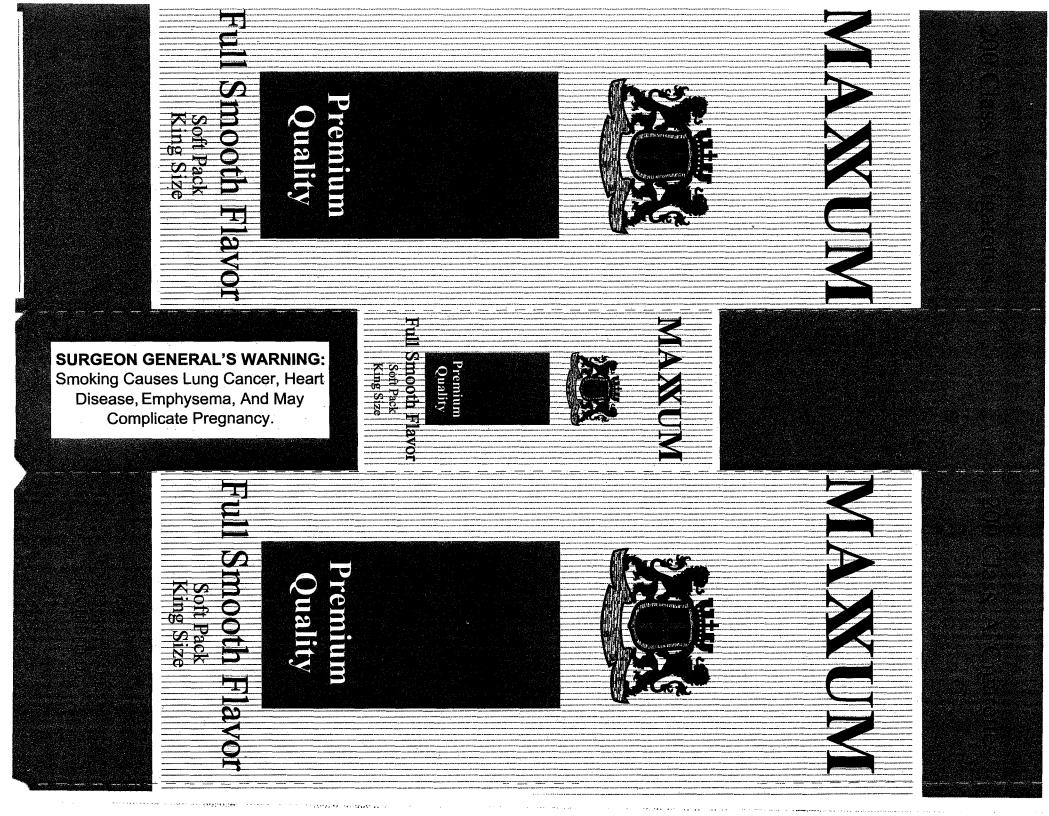
Selected packaging samples from those submitted with the plan.

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UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

July 16, 2008

Mr. Vicente O. Fernandez L.A.B. Consulting, Inc. d/b/a Discount Brands 612 S.W. 31st Ave. Miami, FL 33135

Dear Mr. Fernandez:

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 L.A.B. Consulting, Inc. d/b/a Discount Brands ("L.A.B.") on July 10, 2008, calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Maxxum brand of cigarettes.

L.A.B.'s sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample cartons submitted with your April 18, 2008 letter, and the revised sample packs submitted with your July 8, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness.¹ L.A.B.'s plan for the display of the four health warnings on packaging for the Maxxum brand is hereby approved for the following three king size, soft pack varieties: Full Flavor, Light, and Menthol. This approval is effective on the date of this letter and ends on July 15, 2009. 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 L.A.B. does decide 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.

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.

¹ Although the warnings on the packs initially submitted were not sufficiently conspicuous, revised samples were submitted. This approval pertains only to packaging that meets the requirements of the Cigarette Act.

Mr. Vicente O. Fernandez July 16, 2008 Page 2

You should also be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services ("HHS"). Furthermore, the Tariff Act of 1930, 19 U.S.C § 1681a (c)(1), as amended by the Tariff Suspension and Trade Act of 2000, Pub. L. No. 106-476, 114 Stat. 2179, 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 HHS.

If you have any questions regarding this approval, please contact Conor McEvily at (202) 326-2410.

Very truly yours,

Mary Kingle

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Mary K. Engle Associate Director



July 16, 2008

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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 AND ADVERTISING PLANS

Dear Ms. Engle:

On January 8, 2008, Commonwealth's plan for the display of the four health warnings for packaging and advertising for the Davidoff brand was approved. On February 21, 2008, Commonwealth's plan for packaging for the Malibu, Montclair, Riviera, Sonoma, Tuscany and USA Gold brands, and for Internet advertising for all of its brands was approved.

Commonwealth's plan for packaging and advertising for the West brand was approved on March 5, 2008. Commonwealth is now proposing a plan for packaging and advertising for the Fortuna brand.

Fortuna will be offered in three styles:

- Full-Flavor Filter King Size Box
- Light Filter King Size Box
- Menthol Filter King Size Box

Based on the sales volume for the one-year period ending December 31, 2007, it appears that one USA Gold brand style (Full-Flavor Filter King Size Box) and one Sonoma brand style (Full-Flavor Filter King Size Box) will exceed one fourth of one percent of cigarettes sold in the United States. The USA Gold brand style (Full-Flavor Filter King Size Box) and the Sonoma brand style (Full-Flavor King Size Box) will continue to follow the quarterly rotation schedules previously approved for these styles. A listing of all Commonwealth Brands' styles is attached at Exhibit A. The sales figures for each of Commonwealth Brands' styles that qualified for the exemption for the one-year period ending December 31, 2007, are reported in the attached Exhibit B.

Sample packs and cartons for each brand style of Fortuna Full-Flavor King Size Box, Light King Size Box and Menthol King Size Box were enclosed with my June 24, 2008, letter. The four health warnings will appear exactly as shown on these samples. The warnings read precisely as required by the Cigarette Act.

For all Fortuna brand styles, each of the four statutory warning labels will be displayed an equal number of times on all packages and cartons in a process during manufacturing that will insure an equal number of each warning notice being used for packages and cartons for each brand style for the one-year period beginning on the date of approval of this plan. To insure this, Commonwealth will require one-fourth of each package and carton material order to be printed with each of the four warnings. Commonwealth will maintain records documenting compliance with the rotation plan.

P.O. Box 51587, Bowling Green, KY 42102 Ph. (270) 781-9100 Fax (270) 781-7651

www.commonwealthbrands.com An IMPERIAL TOBACCO GROUP company Commonwealth also proposes to expand its plan for advertising its' brands as approved to include the Fortuna brand. We will use the warning formats that were submitted with the 1985 plans of the five leading U.S. cigarette manufacturers and we will place the warnings as specified in those plans. The warnings will be rotated quarterly according to the schedule set out in Exhibit C.

Commonwealth Brands plans to advertise the Fortuna brand on the Internet. The warnings will be displayed in an unavoidable manner on every web page where it may be viewed without scrolling and shall not be accessed through hyperlinks, pop ups, interstitials or other similar means. We will use the warning formats that were submitted with the 1985 plans of the five leading cigarette manufacturers and the size of the warnings shall be proportionate to those warning formats. The warnings will be rotated quarterly according to the schedule, which includes the Fortuna brand, set out in the attached Exhibit C. In advertising for multiple brands of cigarettes or for no specific brand, the warnings shall be rotated quarterly according to the schedule set out for the USA Gold brand, the company's largest selling brand.

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If you require any additional information, please contact me.

Sincerely,

W/ X talla

William H. Melton Vice President, Compliance and Regulations

EXHIBIT A

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COMMONWEALTH BRANDS ROTATION PLAN PACKAGING AND CARTON LABELS

BRAND STYLES AS OF JULY 16, 2008

BRAND STYLE

DAVIDOFF	FULL FLAVOR FILTER LUXURY LENGTH
DAVIDOFF	LIGHT FILTER LUXURY LENGTH
DAVIDOFF	MENTHOL FILTER LUXURY LENGTH
DAVIDOFF	MENTHOL LIGHT FILTER LUXURY LENGTH
DAVIDOFF	BLACK FULL FLAVOR FILTR LUXURY LENGTH
DAVIDOFF	WHITE LIGHT FILTER LUXURY LENGTH
DAVIDOFF	SLIMS LIGHT FILTER LUXURY LENGTH
DAVIDOFF	SLIMS MENTHOL LIGHT FILTER LUXURY LENGTH
Difficult	
FORTUNA	FULL FLAVOR FILTER KING SIZE
FORTUNA	LIGHT FILTER KING SIZE
FORTUNA	MENTHOL FILTER KING SIZE
MALIBU	LIGHT FILTER SLIMS BOX 100'S
MALIBU	LIGHT FILTER 100'S SOFT PACK
MALIBU	ULTRA LIGHT FILTER SLIMS BOX 100'S
MALIBU	ULTRA LIGHT FILTER 100'S SOFT PACK
MALIBU	MENTHOL LIGHT FILTER SLIMS BOX 100'S
MALIBU	MENTHOL LIGHT FILTER 100'S SOFT PACK
MALIBU	LIGHT FILTER 120'S SOFT PACK
MALIBU	MENTHOL LIGHT FILTER 120'S SOFT PACK
MONTCLAIR	FULL FLAVOR FILTER KING SIZE SOFT PACK
MONTCLAIR	FULL FLAVOR FILTER BOX KING SIZE
MONTCLAIR	FULL FLAVOR FILTER 100'S SOFT PACK
MONTCLAIR	LIGHT FILTER KING SIZE SOFT PACK
MONTCLAIR	LIGHT FILTER BOX KING SIZE
MONTCLAIR	LIGHT FILTER 100'S SOFT PACK
MONTCLAIR	ULTRA LIGHT FILTER KING SIZE SOFT PACK
MONTCLAIR	ULTRA LIGHT FILTER 100'S SOFT PACK
MONTCLAIR	MENTHOL LIGHT FILTER KING SIZE SOFT PACK
MONTCLAIR	MENTHOL LIGHT FILTER 100'S SOFT PACK
MONTCLAIR	MENTHOL FILTER 100'S SOFT PACK
RIVIERA	MENTHOL FILTER BOX KING SIZE
RIVIERA	MENTHOL FILTER KING SIZE SOFT PACK
RIVIERA	MENTHOL FILTER BOX 100'S
RIVIERA	MENTHOL FILTER 100'S SOFT PACK
SONOMA	FULL FLAVOR FILTER 100'S SOFT PACK
SONOMA	FULL FLAVOR FILTER 100'S BOX
SONOMA	LIGHT FILTER KING SIZE BOX
SONOMA	LIGHT FILTER 100'S SOFT PACK
SONOMA	LIGHT FILTER 100'S BOX

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SONOMA	ULTRA LIGHT FILTER 100'S SOFT PACK
SONOMA	MENTHOL LIGHT FILTER 100'S SOFT PACK
SONOMA	MENTHOL LIGHT FILTER KING SIZE BOX
SONOMA	MENTHOL FILTER KING SIZE BOX
SONOMA	MENTHOL FILTER 100'S SOFT PACK
SONOMA	MENTHOL FILTER 100'S BOX
SONOMA	NON FILTER KING SIZE SOFT PACK
TUSCANY	FULL FLAVOR FILTER KING BOX
TUSCANY	FULL FLAVOR FILTER 100'S BOX
TUSCANY	LIGHT FILTER KING BOX
TUSCANY	LIGHT FILTER 100'S BOX
TUSCANY	ULTRA LIGHT 100'S BOX
TUSCANY	MENTHOL FILTER KING BOX
TUSCANY	MENTHOL LIGHT FILTER KING BOX
TUSCANY	MENTHOL LIGHT FILTER 100'S BOX
	FULL FLAVOR FILTER KING SIZE SOFT PACK
USA GOLD USA GOLD	FULL FLAVOR FILTER 100'S BOX
USA GOLD	FULL FLAVOR FILTER 100'S SOFT PACK
USA GOLD	LIGHT FILTER KING SIZE SOFT PACK
USA GOLD	LIGHT FILTER KING SIZE BOX
USA GOLD	LIGHT FILTER 100'S BOX
USA GOLD	LIGHT FILTER 100'S SOFT PACK
USA GOLD	ULTRA LIGHT FILTER KING SIZE SOFT PACK
USA GOLD	ULTRA LIGHT FILTER 100'S SOFT PACK
USA GOLD	ULTRA LIGHT FILTER 100'S BOX
USA GOLD	MENTHOL LIGHT FILTER KING SIZE SOFT PACK
USA GOLD	MENTHOL LIGHT FILTER 100'S BOX
USA GOLD	MENTHOL LIGHT FILTER 100'S SOFT PACK
USA GOLD	MENTHOL FILTER KING SIZE SOFT PACK
USA GOLD	MENTHOL FILTER KING SIZE BOX
USA GOLD	MENTHOL FILTER 100'S SOFT PACK
USA GOLD	MENTHOL FILTER 100'S BOX
USA GOLD	NON FILTER KING SIZE SOFT PACK
WEST	FULL FLAVOR FILTER KING SIZE BOX
WEST	LIGHT FILTER KING SIZE BOX
WEST	MENTHOL FILTER KING SIZE BOX
WEST	MENTHOL LIGHT FILTER KING BOX
WEST	FULL FLAVOR FILTER 100'S BOX
WEST	LIGHT FILTER 100'S BOX
WEST	MENTHOL FILTER 100'S BOX
WEST	MENTHOL LIGHT FILTER 100'S BOX
WEST	MEDIUM FILTER KING SIZE BOX
WEST	SUPER LIGHTS FILTER KING SIZE BOX
WEST	ORIGINAL ICE FILTER KING SIZE BOX
WEST	ICE FILTER KING SIZE BOX
WEST	ULTRA LIGHTS FILTER KING SIZE BOX
WEST	MEDIUM FILTER 100'S BOX
WEST	SUPER LIGHTS FILTER 100'S BOX
WEST	ORIGINAL ICE FILTER 100'S BOX
WEST	ICE FILTER 100'S BOX
WEST	ULTRA LIGHTS FILTER 100'S BOX

BRAND STYLES UTILIZING THE QUARTERLY WARNING STATEMENT ROTATION:

USA GOLD FULL FLAVOR FILTER KING SIZE BOX SONOMA FULL FLAVOR FILTER KING SIZE BOX

Exhibit B

		Sales Volu	th Brands, Inc. me by Style 2007 - December 31, 2007	PAGE 1
Brand	Item Number	Description	Quantity Ordered	STICKS
MA10	00200	MALIBU LIGHT 120	TOIAL	
MA10	00201	MALIBU LT 100'S	TOTAL	
MALO	00202	MALIBU ULLT 100'S	TOTAL	
MA10	00203	MALIBU MT LT 100'S	TOTAL	
MA10	00204	Malibu Lt Sl	TOTAL	
MA10	00205	MALIBU UT LT SL	TOTAL	
MALO	00206	MALIBU MN LT SL	TOTAL	
MA10	00207	MALIBU MENTHOL LIGHT 120	TOTAL	210042402011
M A10			TOTAL	
RV10	03851	Riviera Menthol Kings	TOTAL	
RV10	03853	Riviera Menthol 100's	TOTAL	
RV10	03854	Riviera Kings Box	TOTAL	
RV10	03855	Riviera Menthol 100's Box	TOTAL	
RV10			TOTAL	
SINIO	04269	Sonoma FF Ment 100 Box	TOTAL	
SN10	04274	Sonoma FF Menthol King Bo	TOTAL	

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Brand	Item Number	Description	Quantity Ordered	STICKS
SN10	04275	Sonoma Light Menthol King	Box TOTAL	
SN10	04276	Sonama FF King Box 6M	TOTAL	
SN10	04277	Sonoma FF 100 Box	TOTAL	
SN10	04278	Sonama Menthol Lt 100 6M	TOIAL	
SN10	04279	SCNOMA FF MENTHOL 100	TOTAL	
SN10	04280	Sonoma Ultra Lt 100 6M	TOTAL	
SN10	04281	Sonoma Light 100 GM	TOTAL	
SN10	04282	Sonoma FF 100 6M	TOTAL	
SN10	04283	Sonoma Non-Filter King	TOTAL	
SN10	04284	Sonoma Light King Box 6M	TOTAL	
SN10	04285	Sonoma Light 100 Box 6M	TOFAL	
SN10	34269	LIP Sonoma FFM 100 Box	TOTAL	
SN10	34274	LIP Sonama FF Ment Kg Box	TOTAL	
SN10	34275	LIP Sonoma Lt Ment Kg Box	TOTAL	
SN10	34276	LIP Sonoma FF King Box 6M	TOTAL	
SN10	34277	LIP Sonama FF 100 Box	TOTAL	

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Brand	Item Number	Description	Quantity Ordered	STICKS
S N10	34278	LIP Sonoma Ment Lt 100 QM	TOTAL	
SN1 0	34279	LIP SONOMA FF MENT 100	TOTAL	
SN1 0	34280	LIP Sonoma Ultra Lť 100 6	M TOTAL	
SN10	34281	LIP Sonoma Light 100 GM	TOTAL	
SN10	34282	LIP Sonoma FF 100 8M	TOTAL	
SN10	34283	LIP Sonoma Non-Filter Kin	g TOTAL	
SN10	34284	LIP Sonoma Lt King Box 6M	TOTAL	
SN10	34285	LIP Sonoma Lt 100 Box 6M	TOTAL	
SN10			TOTAL	
TU10	05240	Tuscany Full Flavor King	Box TOIAL	
TU10	05241	Tuscany Full Flavor 100 B	OX TOTAL	
TU10	05242	Tuscany Light King Box	TOTAL	
TU10	05244	Tuscany Light 100 Box	TOTAL	
TU10	05245	Tuscany Ult Lt 100 Box	TOTAL	
TV10	05264	Tuscany FF Menthol KG Box		
T U10	05265	Tuscany Light Menthol Kin		

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Brand	Item Number	Description	Quantity Ordered	STICKS
TU10	05266	Tuscany Lt Men 100 Box	IOIAL	
TU10	35240	LIP Tuscany FF King Box	IOIAL	
TU10	35241	LIP Tuscany FF 100 Box	IOIAL	
TU10	35242	LIP Tuscany Light King Box	IOIAL	
TU10	35244	LIP Tuscany Light 100 Box	IOIAL	
TU10	35245	LIP Tuscany Ult Lt 100 Box	IOTAL	
TU10	35264	LIP Tuscany FF Menthol KG	BOX IOTAL	
TU10	35265	LIP Tuscany Lt Ment King B	OX IOTAL	
TU1 0	35266	LIP Tuscany Lt Men 100 Box	IOTAL	
TU10			IOTAL	
UG10	01208	USA Gold FF Menthol King 6	M IOTAL	
UG10	01209	USA Gold Full Flavor 100 6	M IOIAL	
UG10	01210	USA Gold Light 100 Box	IOIAL	
UG10	01211	USA Gold FF 100 Box	IOIAL	
UG10	01212	USA Gold FF Menthol KG Box	QM IOIAL	
UG1 0	01213	USA Gold Ultra Lt 100 Box	TOTAL	

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Brand	Item Number	Description	Quantity Ordered	STICKS
UG10	01214	USA Gold FF Menthol 100 Box TOTAL		
UG10	01215	USA Gold Non-Filter King TOTAL		
UG10	01216	USA Gold FF King Box OM TOTAL		
UG10	01217	USA Gold Lights Kings Box 6M TOTAL		
UG10	01218	USA Gold Ultra Light King TOTAL		
UG10	01219	USA Gold Ultra Lt 100 6M TOTAL		
UG10	01228	USA Gold Light 100 6M TOTAL		
UG10	01232	USA Gold Lt Men 100 Box TOTAL		
UG10	01233	USA Gold Light King 6M . TOTAL		
UG10	01234	USA Gold Full Flavor Kg 6M TOTAL		
UG10	01235	USA Gold Menthol Light Kings TOTAL		
UG10	01236	USA Gold Menthol Lt 100 6M TOTAL		
UG10	01237	USA Gold FF Menthol 100's 6M TOTAL		
UG10	05245	Tuscany Ult Lt 100 Box TOTAL		
UG10	31208	LIP USA Gold FF Ment Kg 6M TOTAL		
UG10	31209	LIP USA Gold FF 100 QM TOTAL		

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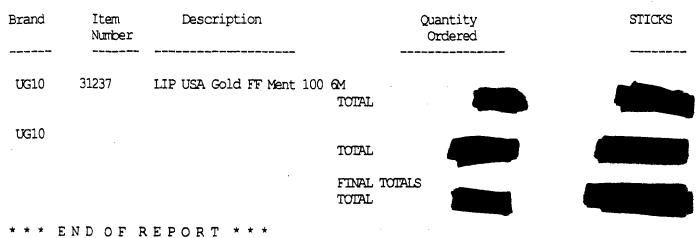
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Brand	Item Number	Description	Quantity Ordered	STICKS
UG10	31210	LIP USA Gold Light 100 Box TOTAL		
UG1 0	31211	LIP USA Gold FF 100 Box TOTAL		
UG10	31212	LIP USA Gold FF Ment KG Box 6M TOTAL		
UG10	31213	LIP USA Gold Ult Lt 100 Box TOTAL		
UG10	31214	LIP USA Gold FF Ment 100 Box TOTAL		
UG10	31215	LIP USA Gold Non-Filter 6M TOTAL		
UG10	31216	LIP USA Gold FF Kg Box 6M TOTAL		
UG10	31217	LIP USA Gold Lt Kg Box 6M TOTAL		
UG10	31218	LIP USA Gold Ul Lt King TOTAL		
UG10	31219	LIP USA Gold Ul Lt 100 6M TOTAL		
UG10	31228	LIP USA Gold Light 100 GM TOTAL		
UG10	31232	LIP USA Gold Lt Men 100 Box TOTAL		
UG10	31233	LIP USA Gold Light King 6M TOTAL		
UG10	31234	LIP USA Gold FF Kg 6M TOTAL		
U G10	31235	LIP USA Gold Ment Lt Kg TOTAL		
UG10	31236	LIP USA Gold Ment Lt 100 &M TOTAL		

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EXHIBIT C

COMMONWEALTH BRANDS ADVERTISING ROTATION PLAN

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QUARTER IN WHICH	WARNING NOTICE UTILIZED
MATERIALS ARE PRODUCED	

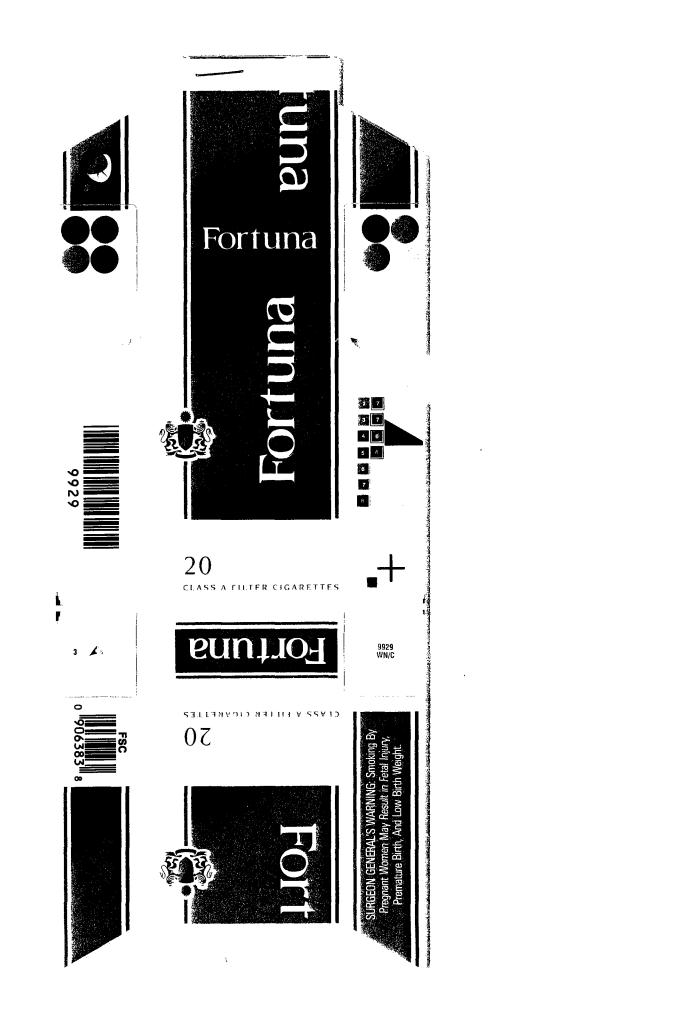
BRAND

	USA GOLD	RIVIERA	SONOMA	MONTCLAIR
FIRST	A	B	C	D
SECOND	B	C	D	A
THIRD	C	D	A	B
FOURTH	D	A	B	C
	DAVIDOFF	TUSCANY	WEST	MALIBU
FIRST	A	B	C	D
SECOND	B	C	D	A
THIRD	C	D	A	B
FOURTH	D	A	B	C

	FORTUNA
FIRST	Α
SECOND	В
THIRD	С
FOURTH	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.

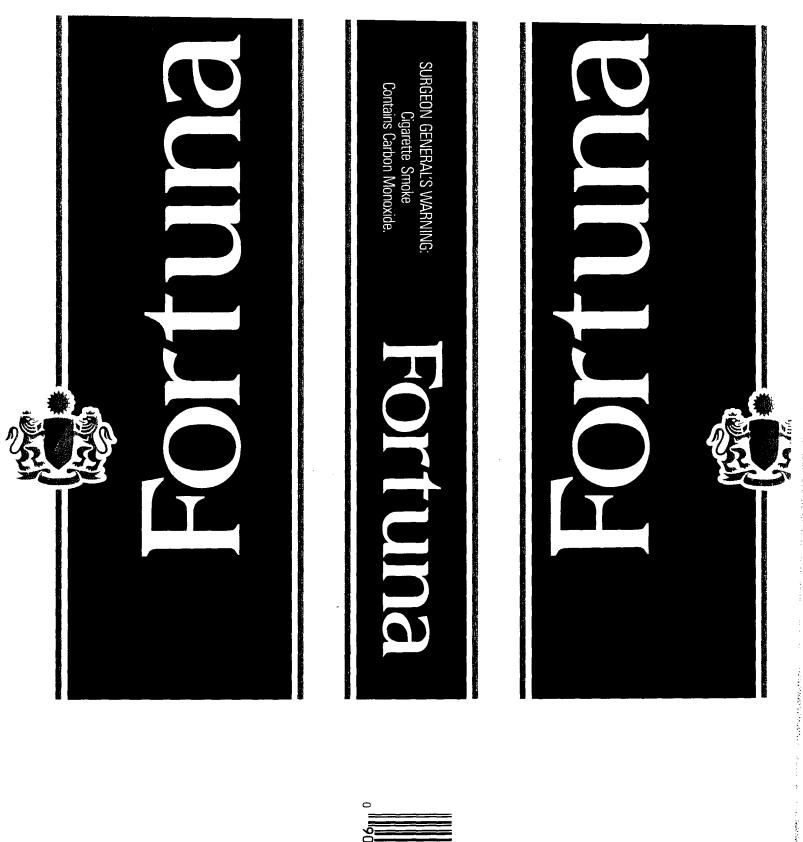


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UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

July 29, 2008

CONTRACTOR OF A DAMAGE

Mr. William H. Melton Vice President, Compliance and Regulations Commonwealth Brands, Inc. 900 Church St. Bowling Green, KY 42101

Dear Mr. Melton:

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 Commonwealth Brands, Inc. ("Commonwealth") on July 16, 2008, calling for quarterly rotation of the four health warnings in advertising for the Fortuna brand of cigarettes, and for the simultaneous display of the four health warnings on the packaging of three hard pack varieties of that brand.

Commonwealth's plan for the rotation of the warnings in advertising for the Fortuna brand of cigarettes has been approved. Approval of the plan assumes that the plan is implemented in good faith. Commonwealth's advertising plan provides for Internet advertising. With respect to the question of whether it is legal to advertise cigarettes on the Internet, Section 1335 of the Cigarette Act prohibits advertising cigarettes on any medium of electronic communication subject to the jurisdiction of the Federal Communications Commission. The enforcement of that provision is the responsibility of the Department of Justice and you should contact DOJ directly (Kenneth Maddox at 202-307-0092) to determine whether such advertising on the Internet is permissible.

Commonwealth's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your June 24, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. Commonwealth's plan for the display of the four health warnings on packaging for the Fortuna brand is hereby approved for the Full Flavor, Lights, and Menthol king size hard pack varieties. This approval is effective on the date of this letter and ends on July 28, 2009. Approval of the plan is contingent on its good faith implementation. We may ask

Mr. William H. Melton July 29, 2008 Page 2

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.

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

If you have any questions regarding this approval, please contact Aine Farrell at (202) 326-3013.

Very truly yours,

Nerry K. Enfe

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Mary K Engle Associate Director

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.



1041 W. State Route 108 Shelton, WA. 98584

July 18, 2008

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

Dear Ms. Finegold:

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

Skookum Creek Tobacco Company currently manufactures two brands of cigarettes, "Complete" and "Premis". The Federal Trade Commission approved a rotation plan for Skookum Creek Tobacco Company on July 1, 2008. The Company now requests a supplement to its plan to add five additional varieties for the Complete brand family. The warnings will appear exactly as shown on the sample packs submitted with my June 9, 2008 letter, and on the sample packs for the deluxe full flavor box 100s variety and on the revised sample cartons for all five varieties submitted with my July 10, 2008 letter.

The chart below describes the five brand styles for the Complete brand, and provides sales figures (in sticks) for the five brand styles for which approval is sought as well as other Skookum Creek Tobacco brand styles. Please note the Skookum Creek Tobacco Company fiscal year runs from October 1 to September 30.

Description	FY 07	FY 08 (estimated)
Full Flavor Deluxe 100's Hard Box		
Light Deluxe 100's Hard Box		
Ultra Light Deluxe 100's Hard Box		
Menthol Deluxe 100's Hard Box		
Menthol Light Deluxe 100's Hard Box		

Description	FY 07	FY 08 (estimated)
Description	FTO	r 1 00 (estimated)
Full Flavor Deluxe King Soft Pack		
Light Deluxe King Soft Pack		
Ultra Light Deluxe King Soft Pack		
Menthol Deluxe King Soft Pack		
Menthol Light Deluxe King Soft Pack		
Non Filtered Deluxe King Soft Pack		
Full Flavor Deluxe 100's Soft Pack		
Light Deluxe 100's Soft Pack		
Ultra Light Deluxe 100's Soft Pack		
Menthol Deluxe 100's Soft Pack		
Menthol Light Deluxe 100's, Soft Pack		
Full Flavor Deluxe King Hard Box		
Light Deluxe King Hard Box		
Ultra Light Deluxe King Hard Box		
Menthol Deluxe King Hard Box		
Menthol Light Deluxe King Hard Box		
Non Filtered Deluxe King Hard Box	· · · · · · · · · · · · · · · · · · ·	
		· · · · · · · · · · · · · · · · · · ·

OTHER "COMPLETE" BRAND STYLES

"PREMIS"

Description	FY 07	FY 08 (estimated)
Full Flavor Deluxe Kings Soft Pack		
Light Deluxe Kings Soft Pack		
Ultra Light Deluxe Kings Soft Pack		
Menthol Deluxe Kings Soft Pack		

Full Flavor Deluxe 100's Soft Pack	
Light Deluxe 100's Soft Pack	
Ultra Light Deluxe 100's Soft Pack	
Menthol Deluxe 100's Soft Pack	
Menthol Light Deluxe 100's Soft Pack	
Menthol Light Deluxe Kings Soft pack	

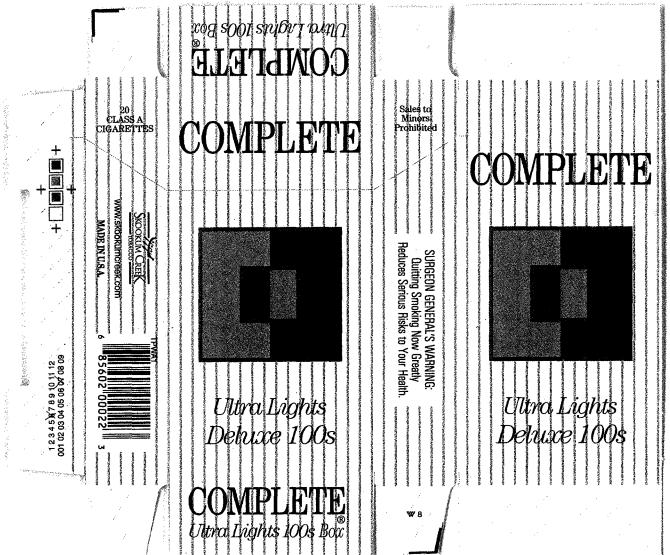
Skookum Creek Tobacco Company will ensure, through controlled processes, that all four warnings will be equally displayed on the packs and cartons of each brand style described in this letter for the one year period beginning on the date of approval of this plan. Skookum Creek Tobacco will maintain records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

Skookum Creek Tobacco continues to be in compliance with its plan for Internet advertising as set out in its letter dated July 5, 2007. Skookum Creek Tobacco Co., Inc. engages in no other advertising in any other format.

Sincerely,

Bryan Johnson, General Manager

Selected packaging samples from those submitted with the plan.



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COMPLETE

Lights Deluxe 100s Box

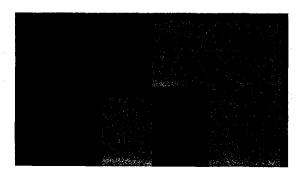
SURGEON GENERAL'S WARNING: Cigarette Smoke Contains Carbon Monoxide.





Sales to Minors Prohibited





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July 29, 2008

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A STATE AND A STATE OF A

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

Dear Mr. Johnson:

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, on July 1, 2008, I approved a plan filed by Skookum Creek Tobacco Co., Inc. ("Skookum Creek") calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Complete and Premis brands of cigarettes. You now propose in a letter dated July 18, 2008 to expand your plan to include five additional varieties of the Complete brand.

Skookum Creek's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs submitted with your June 9, 2008 letter, and on the sample packs and revised sample cartons submitted with your July 10, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness.¹ Skookum Creek's expansion of its plan for the display of the four health warnings on packaging for the Complete brand is hereby approved for the following five "Deluxe" 100's hard pack varieties: Full Flavor, Light, Ultra Light, Menthol, and Menthol Light. This approval is effective on the date of this letter and ends on July 28, 2009. 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 the warnings on the sample cartons initially submitted were not sufficiently conspicious, revised samples were submitted. This approval pertains only to packaging that meets the requirements of the Cigarette Act.

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. Bryan Johnson July 29, 2008 Page 2

If you have any questions regarding this approval, please contact Diana Finegold at (202) 326-3182.

Very truly yours,

Misy C, Engle Mary K. Engle

Line in

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Associate Director

LAW OFFICES OF BARRY M. BOREN

borenlaw@bellsouth.net

One Datran 9100 South Dadeland Boulevard Suite 1809 Miami, Florida 33156 Telephone (305) 670-2200 Facsimile (305) 740-5610

July 10, 2008

CONTAINS TRADE SECRETS AND CONFIDENTIAL BUSINESS INFORMATION NOT FOR PUBLIC DISCLOSURE

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

Attention: Ms. Sallie Schools

Surgeon General's Health Warning Equalization and Advertising Plan for American Cigarette Company, Inc. for Bravado Cigarettes

Dear Ms. Engle:

Please be advised that we are the attorneys for a manufacturer of tobacco products, American Cigarette Company, Inc. ("ACC"), a Florida corporation, with offices located at 1291-B N.W. 65th Pl., Fort Lauderdale, FL 33309 and the phone number is (954) 974-8853. ACC wishes to file a Surgeon General's Health Warning Equalization Plan as required by the Federal Cigarette Labeling and Advertising Act of 1964, as amended, ("Act") (15 U.S.C. §1331 *et seq.*) for a brand of cigarettes they wish to manufacture in the United States under the brand name "Bravado." ACC currently has an equalization plan for its Union brand cigarettes¹ and its Prestige brand cigarettes. ²

² An equalization and advertising plan for one brand style of Prestige cigarettes was approved by the FTC on October 22, 2007 and is attached hereto as Exhibit "E."

¹ Both the equalization plan and the advertising plan were approved for Union cigarettes on October 21, 2005. A copy of the approval letter is attached hereto as Exhibit "A." Revised plans were approved by the FTC on November 16, 2006 and on March 15, 2007 (see Exhibits "B" and "C" attached). The renewal plan presented by ACC on November 20, 2007 and approved by the FTC on December 3, 2007 (see Exhibit "D" attached) incorporated all the Union Cigarette brand styles previously approved by the FTC on October 21, 2005, November 16, 2006 and March 15, 2007.

Ms. Mary Engle, Associate Director Federal Trade Commission Page 2 July 10, 2008

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The contact person for the company will be its President, Basil Battah, who can be reached at the above address and phone number. The new plan we are proposing for the Bravado cigarettes is an equalization plan.

The brand styles of Bravado brand cigarettes ACC intends to manufacture are listed on Exhibit "F." Enclosed with this submission are 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 ACC will be manufacturing.

ACC manufactured approximately access cigarettes (all were Union brand cigarettes) in the fiscal year 2007. In fiscal year 2008 to date, it has manufactured approximately for the cigarettes (all were Union and Prestige brand cigarettes). ACC anticipates manufacturing approximately for the cigarettes of all its brand styles (Union, Prestige, and Bravado) in fiscal year 2008. ³ No Bravado cigarettes have been manufactured to date.

No one brand style of cigarettes sold by ACC 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 ACC 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, ACC wishes to submit a plan to equalize the four health warning statements required by 15 U.S.C. §1333(c) for its Bravado brand. Each of the four warning statements will appear on the packs and cartons of each brand style of Bravado brand cigarettes manufactured by ACC an equal number of times in the one year period beginning on the date this plan is approved and ACC will continue to maintain records demonstrating compliance with this plan.

The individual packs of Bravado cigarettes to be manufactured by ACC 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. ACC will keep a running total of the number of cartons and packs it manufactures with each warning label for each brand style.

ACC understands that the FTC is charged with ensuring that ACC'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.

³ ACC's fiscal year coincides with the calendar year.

Ms. Mary Engle, Associate Director Federal Trade Commission Page 3 July 10, 2008

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ACC 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, ACC 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.

Nothing herein shall be construed to require the manufacture, packaging, distribution or importation of any cigarette during any period of time. ACC shall be deemed to have satisfied its responsibilities under the plan if it has taken reasonable steps to: (1) provide by written contract or the giving of clear instructions, or otherwise, for the rotation of the warning statements required by the Act in accordance with the pertinent provisions of this plan; and (2) prevent the recurrence of any mistakes, errors, or omissions that have come to its attention.

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, any State Government, or any instrumentality thereof.

Advertising Plan

ACC, which already has a Surgeon General's Warning Rotation Plan in place for labeling its Union and Prestige brands of cigarettes and an advertising plan for the same brands (see Exhibits "A" and "E"), wishes to present an advertising rotation plan for its Bravado brand of cigarettes. It, therefore, proposes the following plan as required by Paragraphs 2 and 3 of Sub-section (a) of Section 4 of the Federal Cigarette Labeling and Advertising Act of 1964, as amended (15 U.S.C. § 1331 *et seq.*) (the "Act"). These sections provide for the placement of certain Surgeon General Health Warnings in advertisements for cigarettes within the United States. This Advertising Quarterly Rotation Plan is being submitted to the Federal Trade Commission ("FTC") pursuant to Section 4(c) of the Act.

1. Advertisements (other than billboard advertisements):

A. Pursuant to the requirements of Section 4(a)(2) of the Act, ACC will rotate quarterly, in alternating sequence, the four Surgeon General's Health Warnings on all advertisements it produces for the Bravado brand of cigarettes. The advertising rotation sequence is set forth in Exhibit "G"

Ms. Mary Engle, Associate Director Federal Trade Commission Page 4 July 10, 2008

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attached hereto. 4

- B. Any advertisement appearing in an issue of a newspaper, magazine or other periodical shall bear the health warning statement referenced in the plan for the quarter in which the cover date falls; provided that any advertisement appearing in an issue of a newspaper, magazine or other periodical having a cover date that encompasses a period of more than one calendar month shall bear the label statement for the quarter during which such issue is first scheduled for sale or distribution to the public.
- C. Any advertisement prepared for public transit facilities or vehicles, point-ofsale promotional materials for which a label statement is required, and nonpoint-of sale leaflets, direct mail circulars, paperback book inserts and programs shall bear the label statement for the quarter in which mechanical artwork for such advertisement is first delivered in final form for engraving or comparable production, regardless of the date(s) on which such advertisement is thereafter published, distributed, installed or displayed; provided, however, that the deliveries described in this paragraph shall be made in a manner that is consistent with customary business practices or with business considerations unrelated to the rotation obligation imposed by this paragraph.
- D. Any advertisements prepared for vending machines pursuant to a contract for advertisements or cigarette package display panels (excluding contracts for column placements) shall bear the label statement for the quarter in which mechanical artwork for such advertisement is first delivered in final form for engraving or comparable production, regardless of the date(s) on which such advertisement is thereafter distributed, installed or displayed; provided, however, that the deliveries described in this paragraph shall be made in a manner that is consistent with customary business practices or with business considerations unrelated to the rotation obligation imposed by this paragraph.
- E. Each advertisement (other than outdoor billboard advertisements and advertisements in newspapers, magazines and other periodicals), shall bear a reference, in code or otherwise, indicating the calendar quarter in which the mechanical artwork therefor was first delivered in final form for engraving or comparable production.
- F. ACC will utilize the English language formats that were submitted with the 1985 plans of the five leading U.S. cigarette manufacturers and intends to use

⁴ Exhibit "G" also contains the advertising rotation schedule of all of the ACC cigarette brands.

Ms. Mary Engle, Associate Director Federal Trade Commission

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these formats on all their advertising materials. These formats cover all advertising from zero square inches to 10 square feet (as printed on the FTC website as Cigarette Memo Exhibits 1 through 7). At this time, all of ACC' advertising will be in English so only English language warnings will be used. If this changes, ACC will notify the FTC and modify its plan accordingly. All the warning statements used by ACC in any of its advertising will use black print on a white background. ACC will use the formats on all its advertisements as follows:

CATEGORY	SIZE OF ADVERTISEMENT	WARNING STATEMENT	
Category 1.	0 to 65 square inches	Exhibit 1 or 1(a)	
Category 2.	Over 65 to 110 square inches	Exhibit 2 or 2(a)	
Category 3.	Over 110 to 180 square inches	Exhibit 3	
Category 4.	Over 180 to 360 square inches	Exhibit 4	
Category 5.	Over 360 to 470 square inches	Exhibit 5	
Category 6.	Over 470 to 720 square inches	Exhibit 6	
Category 7.	Over 5 to 10 square feet	Exhibit 7	

Printed samples of the health warning formats to be used by ACC are attached hereto as composite Exhibit "H".

2. Outdoor Billboard Advertisements:

At this time, ACC does not intend to advertise on outdoor billboards and therefore, is not proposing, nor need it comply, with the Act's requirements (Section 4(a)(3) concerning such advertising. If this should change, we will notify the FTC and modify our plan accordingly.

3. <u>Multiple Brand Advertising:</u>

In advertisements within the United States for more than one brand of cigarettes, or which are not for a specific brand, the label statements required by Section 4(a)(2) of the Act shall be rotated as provided for in paragraph 1 in the Union cigarette advertising plan approved by the FTC on October 21, 2005. The sequence for Union will be used because it was the first brand listed in the first ACC advertising plan approved by the FTC.

Ms. Mary Engle, Associate Director Federal Trade Commission Page 6 July 10, 2008

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4. <u>Internet Advertising:</u>

Please be advised that, at this time, ACC does not advertise Union, Prestige or Bravado cigarettes on the internet. Before ACC begins to advertise on the internet, it will notify the FTC and modify its plan accordingly.

- 5. <u>Miscellaneous:</u>
 - A. ACC shall be deemed to have satisfied its responsibilities under this Plan if it has taken reasonable steps to comply with the statutory requirements by: (1) providing by written contract or the giving of clear instructions or otherwise, for rotation of the label statements required by the Act in accordance with the pertinent provisions of this Plan, (2) when appropriate, furnishing materials for the production of advertisements bearing the label statement(s) required by the pertinent provisions of this Plan; and (3) preventing the recurrence of any mistakes, errors or omissions that have come to its attention.
 - B. Nothing herein shall be construed to require the advertising of any cigarette during any period of time.
 - C. 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.

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 Cigarette S moking 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.

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 Barer

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Division of Advertising Practices

October 21, 2005

Andrew M. Parish Attorneys at Law 6100 Hollywood Boulevard Suite 421 Hollywood, FL 33024-7900

Dear Mr. Parish:

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 American Cigarette Company ("ACC") on October 19, 2005, calling for quarterly rotation of the four health warnings in advertising of the Union brand of cigarettes, and for the simultaneous display of the four health warnings on the packaging of five soft pack varieties of that brand.

ACC's plan for the rotation of the warnings in advertising of the Unior brand of cigarettes has been approved. Approval of the plan assumes that the plan is in plemented in good faith.

ACC's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your September 28, 2005 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. ACC's plan for the display of the four health warnings on packaging for the Union brand is hereby approved for the following five soft pack varieties: Ultra Light 100's, Light 100's, Full Flavor 100's, Menthol 100's, and Menthol Light 100's. This approval is effective on the date of this letter and ends on October 20, 2006. Approval of the 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.

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.

EXHIBIT "A

Andrew M. Parish October 21, 2005 Page 2

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

If you have any questions regarding this approval, please contact Diana Finegold at (202) 326-3182.

professionen La strategie Statut Very truly yours,

E. Eng

Mary K Engle Associate Director

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Division of Advertising Practices

UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

November 16, 2006

Barry M. Boren, Esq. Datran One 9100 South Dadeland Boulevard Suite 1800 Miami, Florida 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 American Cigarette Company ("ACC") on November 8, 2006, calling for the simultaneous display of the four health warnings on the packaging of fourteen varieties of the Union brand of cigarettes.

ACC's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your October 19, 2006 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. ACC's plan for the display of the four health warnings on packaging is hereby approved for ten soft pack varieties of the Union brand of cigarettes (Full Flavor kings, Light kings, Ultra Light kings, Menthol kings, Menthol Light kings, Full Flavor 100s, Light 100s, Ultra Light 100s, Menthol 100s, and Menthol Light 100s) and five box varieties of the brand (Full Flavor kings, Light kings, Ultra Light kings, Menthol kings, and Menthol Light kings). This approval is effective on the date of this letter and ends on November 15, 2007. Approval of the 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.

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

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.

Exhibit

Barry M. Boren, Esq. November 16, 2006 Page 2

If you have any questions regarding this approval, please contact Katherine Zownir at (202) 326-2949.

Very truly yours,

Nearly K. Engle Mary K. Engle

Associate Director



Division of Advertising Practices

March 15, 2007

Barry M. Boren, Esq. Datran One 9100 South Dadeland Blvd., Suite 1800 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, on November 16, 2006, I approved a plan filed on behalf of American Cigarette Company ("ACC") calling for the simultaneous display of the four health warnings on packaging for fifteen varieties of the Union brand of cigarettes. You now propose in a letter dated February 26, 2007 to expand ACC's plan to include five additional hard pack varieties of that brand.

ACC's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your February 26, 2007 letter appear to meet with the requirements of the Cigarette Act for size and conspicuousness. ACC's expansion of its plan for the display of the four health warnings on packaging for the Union brand is hereby approved for the following five hard pack varieties: Full Flavor 100's, Lights 100's, Ultra Lights 100's, Menthol 100's and Menthol Lights 100's. This approval is effective on the date of this letter and ends on March 14, 2008. Approval of the 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.

If you have any questions regarding this approval, please contact Clovia Hutchins at (202) 326-3215.

Very truly yours,

Engle Mary K(Engle

Associate Director

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

EXHIBIT "C"



Division of Advertising Practices

December 3, 2007

Barry M. Boren, Esq. One Datran 9100 South Dadeland Boulevard Suite 1800 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 American Cigarette Company ("ACC") on November 20, 2007, calling for the simultaneous display of the four health warnings on packaging for twenty varieties of the Union brand of ciagrettes.

ACC's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your September 28, 2005, November 8, 2006, and February 26, 2007 letters appear to meet the requirements of the Cigarette Act for size and conspicuousness. ACC's plan for the display of the four health warnings on packaging for the Union brand is hereby approved for the following ten soft pack varieties (Full Flavor King, Lights King, Ultra Lights King, Menthol King, Menthol Light King, Full Flavor 100's, Light 100's, Ultra Lights King, Ultra Lights King, Menthol Light 100's) and ten hard pack varieties (Full Flavor King, Lights King, Ultra Lights King, Menthol King, Menthol Light King, Full Flavor 100's, Light 100's, Light 100's, Ultra Light 100's, Menthol 100's, and Menthol Light 100's). This approval is effective on the date of this letter and ends on December 2, 2008. Approval of the 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.

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.

EXHIBIT

Barry M. Boren, Esq. December 3, 2007 Page 2

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You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

If you have any questions regarding this approval, please contact Diana Finegold at (202) 326-3182.

Very truly yours,

Mary K. Engle

Associate Director



October 22, 2007

Barry M. Boren, Esq. One Datran 9100 South Dadeland Boulevard, Suite 1800 Miami, Florida 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 American Cigarette Company, Inc. ("ACC") on October 15, 2007, calling for quarterly rotation of the four health warnings in advertising of the Prestige brand of cigarettes, and for the simultaneous display of the four health warnings on the packaging of the king size hard pack variety of that brand.

ACC's plan for the rotation of the warnings in advertising of the Prestige brand of cigarettes has been approved. Approval of the plan assumes that the plan is implemented in good faith.

ACC's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your September 27, 2007 letter appear to comply with the size and conspicuousness requirements of the Cigarette Act. ACC's plan for the display of the four health warnings on packaging is hereby approved for the king size hard pack variety of the Prestige brand. This approval is effective on the date of this letter and ends on October 21, 2008. Approval of the 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.

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers and importers annually file with the Secretary of the Department of Health and

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.

EXHIBIT "**E**'

Barry M. Boren, Esq. October 22, 2007 Page 2

Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

If you have any questions regarding this approval, please contact Haley Zernich at (202) 326-3485.

Very truly yours,

Mary K. Engle

Associate Director

AMERICAN CIGARETTE COMPANY BRAVADO CIGARETTES EXHIBIT "F"

Brand Styles

Full Flavor 100's Box Lights 100's Box Ultra Lights 100's Box Menthol 100's Box Menthol Lights 100's Box Black Label 100's Box

Full Flavor King Size Box Lights King Size Box Ultra Lights King Size Box Menthol King Size Box Menthol Lights King Size Box Black Label King Size Box

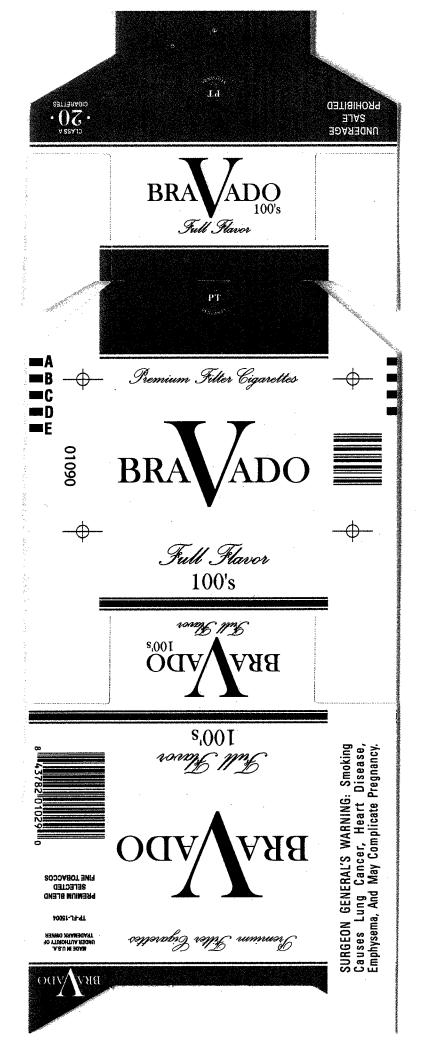
EXHIBIT "G" AMERICAN CIGARETTE COMPANY CHART OF WARNINGS

Brand Name	Quarter One Jan. 1 st to March 31 st	Quarter Two April 1 st to June 30 th	Quarter Three July 1 st to Sept. 30 th	Quarter Four Oct. 1 st to Dec. 31 st
Union	В	А	С	D
Prestige	А	С	D	В
Bravado	С	D	В	А

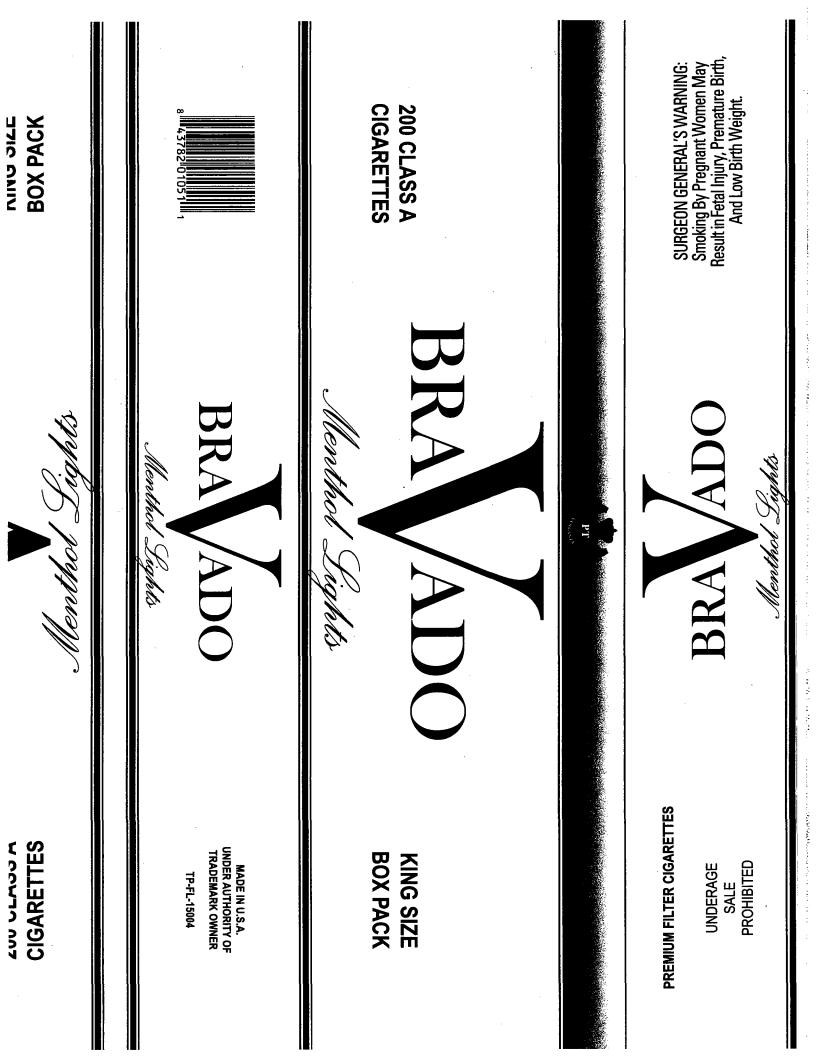
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- •A = SURGEON GENERAL'S WARNING: Smoking Causes Lung Cancer, Heart Disease, Emphysema, And May Complicate Pregnancy.
- B = SURGEON GENERAL'S WARNING: Quitting Smoking Now Greatly Reduces Serious Risks to Your Health.
- C = SURGEON GENERAL'S WARNING: 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.



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Division of Advertising Practices

UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

July 30, 2008

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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, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a proposed plan filed on behalf of American Cigarette Company ("ACC") on July 10, 2008, calling for quarterly rotation of the four health warnings in advertising of the Bravado brand of cigarettes, and for the simultaneous display of the four health warnings on the packaging of certain varieties of that brand.

ACC's plan for the rotation of the warnings in advertising for the Bravado brand of cigarettes has been approved. ACC's plan applies to advertisements that measure up to ten square feet. Approval of the plan assumes that the plan is implemented in good faith.

ACC's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your July 10, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. ACC's plan for the display of the four health warnings on packaging for the Bravado brand is hereby approved for the following twelve hard pack varieties: Full Flavor King, Full Flavor 100's, Lights King, Lights 100's, Ultra Lights King, Ultra Lights 100's, Menthol King, Menthol 100's, Menthol Lights King, Menthol Lights 100's, Black Label King, and Black Label 100's. This approval is effective on the date of this letter and ends on July 29, 2009. Approval of the 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.

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.

Barry M. Boren, Esq. July 30, 2008 Page 2

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

If you have any questions regarding this approval, please contact Diana Finegold at (202) 326-3182.

Very truly yours,

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Mary K. Engle Associate Director



Tuesday, July 22, 2008

Mrs. Linda Henry Associate Director Division of Advertising Practice Federal Trade Commission 601 New Jersey Av., Room NJ3212 Washington, DC 20580

Re: Cigarette Health Warning Rotation Plan renewal.

Dear Mrs. Henry:

Winner Company is submitting a renewal Cigarette Health Warning Plan (the "plan"), as required under the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. 1331, et seq. ("the Cigarette Act"). The cigarettes covered by the proposed plan are "Winner" brand.

The company will be importing nine brand styles of "Winner" cigarettes: full flavor king box, full flavor 100's box, lights king box, lights 100's box, menthol full flavor king box, menthol full flavor 100's box, menthol lights 100's box, ultra lights 100's box and non filter king soft.

All of the brand styles to be imported by the company under the plan qualify for the alternative to quarterly rotation set forth in 15 U.S.C. 1333(C)(2). The company imported during the previous year plan less than **construction** of cigarettes of all brand styles, and anticipates that during the one year period covered by this renewal plan it will not import more than **construction** of cigarettes of any one-brand style.

Under the alternative method for rotating the warnings on packaging, set forth in 15 U.S.C. 1333(c) (2)(c), the company assures that each of the four health warnings specified in 15 U.S.C. 1333(a)(1) will appear on the packaging, both packs and cartons, of each brand style an equal number of times for the one year period beginning on the date this plan is approved. The warnings continue to appear exactly as they appear on the sample packs and cartons submitted with my letters dated January 22nd 2002 and May 09th 2002. Winner Co. will keep records demonstrating compliance with this undertaking. The four health warnings are printed in white lettering on dark background.

All of the "Winner" cigarettes covered by this plan will be sold in their original packaging. All of the individual packs and cartons of cigarettes bear the statutorily mandated health warnings in a manner that complies with the Cigarette Act. All four warnings specified in the Cigarette Act appear on the individual packs and cartons of each brand style the company is importing. In order to assure that the four warnings specified in the Cigarette Act appear on the individual packs and cartons of each brand style an equal number of times during the year, the manufacturer will print packs on sheets, containing 16 packs each, in a row of 4. Because of this, it is very easy to arrange the printing machine so that each row of packs is printed with a different Health Warning. That way, it is certain that no matter how many sheets of packs are printed of the same style, the 4 Health Warnings will be evenly distributed among them. It is a similar case with the cartons for the packs. Instead of being printed on sheets of 16, cartons are printed 4 per sheet, giving us one of each Health Warning on each printed sheet. During the year, the company will maintain a log for each brand style of cigarette to determine if the cigarettes it has imported had an equal number of the 4 Health Warnings on the packs and cartons of each brand style.

The company will not be advertising the cigarettes imported under this plan and therefore is not submitting a plan for the rotation of the health warnings in advertising.

The company will keep records to demonstrate compliance with this plan. These records will be maintained at 763 Kasota Avenue SE. Minneapolis Minnesota, and the person responsible for maintaining these records will by Elias Yazbeck.

Sincerely, Elias Yazbeck, President.



Division of Advertising Practices

July 30, 2008

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Mr. Elias Yazbeck President Winner Company 763 Kasota Ave., SE Minneapolis, MN 55414

Dear Mr. Yazbeck:

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 the Winner Company on July 22, 2008, calling for the simultaneous display of the four health warnings on the packaging of nine varieties of the Winner brand of cigarettes.

Winner's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons of the Winner brand submitted with your January 22 and May 9, 2002 letters appear to meet the requirements of the Cigarette Act for size and conspicuousness. Winner's plan for the Winner brand is hereby approved for the Non Filter Kings soft pack variety, and for the following hard pack varieties: Full Flavor Kings, Full Flavor 100's, Lights Kings, Lights 100's, Menthol Kings, Menthol 100's, Ultra Lights 100's, and Menthol Lights 100's. This approval is effective on the date of this letter and ends on July 29, 2009. Approval of the 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.

If Winner does decide 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.

You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services ("HHS"). Furthermore, the Tariff Act of

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.

Mr. Elias Yazbeck July 30, 2008 Page 2

1930, 19 U.S.C. § 1681a(c)(1), as amended by the Tariff Suspension and Trade Act of 2000, Pub. L. No. 106-476, 114 Stat. 2179, 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 HHS.

If you have any questions regarding this approval, please contact Linda Henry at (202) 326-2542.

Very truly yours,

Mary K. Engle

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Mary K. Engle Associate Director

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July 28, 2008

Ms. Mary K. Engle Associate Director Division of Advertising Practices Federal Trade Commission 601 Pennsylvania Avenue, N.W. Washington D.C. 20580

Attn: Coner McEvily 202-326-2949 202-326-3 259, fax

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RE: Cigarette Health Warning Rotation Plan Submitted by Smokers' Suite, Inc.

Dear Ms. Engle:

On behalf of our company, Smokers' Suite, Inc. we submit our Surgeon General's Warning rotation plan as required under the Federal Cigarette Labeling and Advertising Act of 1984 (15 U.S.C. 1331 (1997), et seq.) as amended. The cigarettes covered by the proposed plan are cigarettes that will be manufactured outside the United States, are produced to our specifications, and are complete with health warnings that comply with the Surgeon General warning language set forth in the statute. Smokers' Suite, Inc. plans to import the Maxxum Brand of cigarettes. Smokers' Suite will not be importing another brand in 2008.

The cigarettes covered by this plan are: 'MAXXUM' BRAND - Maxxum full flavor king size (soft pack); Maxxum lights king size (soft pack); and Maxxum menthol king size (soft pack). We plan to use the alternative to the quarterly rotation. During the past year (2007) Smokers' Suite has not imported any cigarettes. We anticipate that the volume of cigarettes to be sold in 2008 will not exceed **states** sticks for any single brand style. Furthermore, we anticipate the volume of cigarettes sold in 2008 to not exceed **states** sticks for all brand styles. During the past year Smokers' Suite has not manufactured or imported any cigarettes in the United States. MAXXUM is the only brand we intend to import.

We respectfully submit that the cigarettes imported by Smokers' Suite qualify for the requested rotation plan insofar as all requirements set forth in Section 1333 have been met. More specifically, the one-fourth of the percent requirement, meaning that 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 one percent of all cigarettes sold in the United States, has been met as demonstrated by the quantity of cigarettes imported for sale. As a result, all of the brand styles qualify since all brand sales are below the one-fourth of one percent requirement as set forth above.

360 Menores Avenue Coral Gables, Fl 33134 305-665-6512 Therefore, Smokers' Suite qualifies for the alternative to the quarterly rotation of the Surgeon General Health Warnings. Under this plan, all four Surgeon General's Health Warnings will appear an equal number of times on all the packs and cartons of each brand style that are imported during the one-year period beginning on the date this plan is approved. Smokers' Suite will monitor the production and maintain a log to ensure that the health warning will be produced in such a manner so as to result in the equal rotation of the four health warnings within each production lot for the United States market. In addition, we will monitor production and importation to ensure that over the year covered by this plan, we will employ an equal number of health warnings for each brand style.

The health warnings will appear exactly as they do on the revised pack samples provided on July 10, 2008 and the carton samples provided with this letter. Smokers' Suite will maintain records of compliance with the approved plan. Smokers' Suite will ensure that the cigarettes are manufactured to meet all United States packaging requirements including the location and display of the Surgeon General's Health Warning.

The four health warnings to be used in equal rotation on the packs and cartons are:

- 1. SURGEON GENERAL'S WARNING: Quitting Smoking Now Greatly Reduces Serious Risks to Your Health.
- 2. SURGEON GENERAL'S WARNING: Smoking Causes Lung Cancer, Heart Disease, Emphysema, And May Complicate Pregnancy.
- 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.

Smokers' Suite does not presently advertise the Maxxum brand of cigarettes to consumers. In the future, if Smokers' Suite does decide to advertise to consumers, a plan will be submitted to the Federal Trade Commission for approval.

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 you require any additional information with respect to the foregoing, please contact the undersigned at the above Miami, Florida address and/or the following e-mail address: <u>bdelpozo@bellsouth.net</u>

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Respectfully submitted,

Robert N. Del Pozo

President

Smøkers' Suite, Inc.

360 Menores Ave Coral Gables, F! 33134

Selected packaging samples from those submitted with the plan.

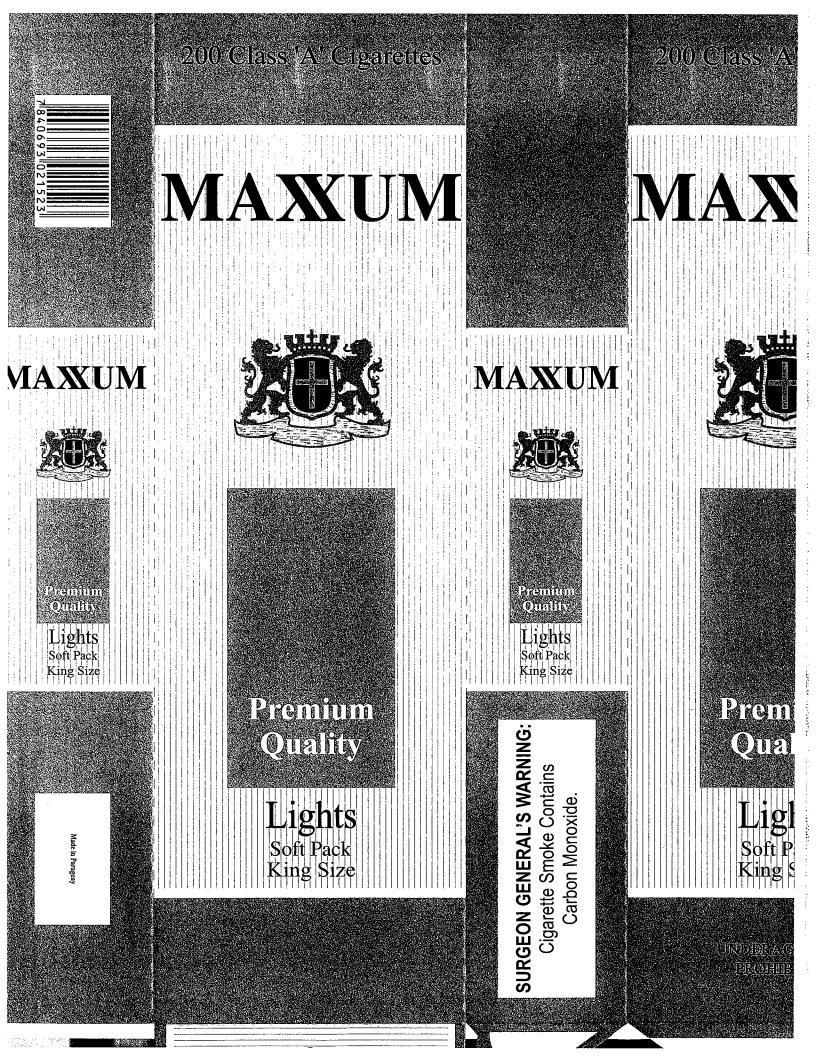


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Division of Advertising Practices

July 30, 2008

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0.00003-0012-012-00

Section Contention

Mr. Robert N. Del Pozo Smokers' Suite, Inc. 360 Menores Ave. Coral Gables, FL 33134

Dear Mr. Del Pozo:

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 Smokers' Suite, Inc. on July 28, 2008, calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Maxxum brand of cigarettes.

Smokers' Suite's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the revised sample packs submitted with your July 10, 2008 letter, and on the sample cartons submitted with your July 28, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness.¹ Smokers' Suite's plan for the display of the four health warnings on packaging for the Maxxum brand is hereby approved for the following three king size, soft pack varieties: Full Flavor, Light, and Menthol. This approval is effective on the date of this letter and ends on July 29, 2009. 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 Smokers' Suite does decide 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.

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.

¹ Although the warnings on the packs initially submitted were not sufficiently conspicuous, revised samples were submitted. This approval pertains only to packaging that meets the requirements of the Cigarette Act.

Mr. Robert N. Del Pozo July 30, 2008 Page 2

You should also be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services ("HHS"). Furthermore, the Tariff Act of 1930, 19 U.S.C § 1681a (c)(1), as amended by the Tariff Suspension and Trade Act of 2000, Pub. L. No. 106-476, 114 Stat. 2179, 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 HHS.

If you have any questions regarding this approval, please contact Conor McEvily at (202) 326-2410.

Very truly yours,

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and the second second

Mary K. Engle Associate Director

FAMCO GROUP HOLDINGS LLC

4590 DEODAR STREET, SILVER SPRINGS, NV 89429 USA Phone: (818) 331-8813 Fax: (775) 546-9955 E-mail: famco_group@yahoo.com

FEDERAL TRADE COMMISSION

600 Pennsylvania Avenue, NW Washington, DC 20580 Mail Drop NJ-3212 Diana Finegold Division of Advertising Practices

July 31, 2008

Dear Ms. Diana Finegold,

On behalf of Famco Group Holdings LLC, a company registered according to the laws of the United States of America, Mrs. Marina Hug is submitting to the Commission a cigarette health warning display plan pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. code 1331, et *seq*. ("the Cigarette Act"). We plan to import the Lucky Star brand of cigarettes. This proposed plan calls for the simultaneous display of the four health warnings on the packaging of the Lucky Star brand of cigarettes.

BRAND NAME : Lucky Star

BRAND & BRAND STYLES FOR WHICH APPROVAL IS SOUGHT

A. Lucky Star Full King Size Hard Pack

HEALTH WARNINGS AND ROTATION PLAN

The four health warnings will appear exactly as shown on the package samples for packs and cartons of the Lucky Star Full flavor king size hard pack brand style which was submitted with my letter dated Sept.7, 2005 for Lucky Star.

Famco Group Holdings LLC will display the four health warnings on the packs and cartons of each brand style of Lucky Star brand of cigarettes an equal number of times for the one year period beginning on the date the plan is approved.

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The health 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.

SALES VOLUME

Famco Group Holdings LLC has no previous cigarette sales history. A plan was approved for the Lucky Star brand September 26th 2005, however, Famco Group Holdings LLC never imported nor distributed the brand Lucky Star.

Our anticipated sales for the one year period following approval is expected to be under **constant** cigarettes total for Lucky Star brand of cigarettes.

HEALTH WARNING ROTATION FOR ADVERTISING

Famco Group Holdings LLC does not intend to advertise Lucky Star cigarettes. If Famco Group Holdings LLC does decide to advertise, it will submit a plan to the Federal Trade Commission and receive FTC approval prior to engaging in any cigarette advertising.

LIST OF INGREDIENTS

Famco Group Holdings LLC filed with the Secretary of the Department of Health and Human Services a list of ingredients added to tobacco in the manufacture of Lucky Star cigarettes. The submission meets the requirements and is in full compliance with the Section 1335a of the Cigarette Act.

RECORDS OF COMPLIANCE

Famco Group Holdings LLC will maintain documented records of compliance and these records will be available for inspection by the FTC.

Sincerely

Marina Hug on behalf of Famco Group Holdings LLC



UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

August 8, 2008

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Ms. Marina Hug Famco Group Holdings, LLC 4590 Deodar Street Silver Springs, NV 89429

Dear Ms. Hug:

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 the revised proposed plan filed by Famco Group Holdings, LLC ("Famco") on July 31, 2008, calling for the simultaneous display of the four health warnings on the packaging of the Full Flavor King Size Hard Pack variety of the Lucky star brand of cigarettes.

Famco's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your September 7, 2005 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. Famco's plan for packaging is hereby approved for the Full Flavor King Size Hard Pack variety of the Lucky star brand. This approval is effective on the date of this letter and ends on August 7, 2009. Approval of the 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.

If Famco does decide 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.

You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services ("HHS"). Furthermore, 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 HHS.

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.

Ms. Marina Hug August 8, 2008 Page 2

If you have any questions regarding this approval, please contact Diana Finegold at (202) 326-3182.

Very truly yours,

Mey V. Engle Mary K. Engle

ALTERNAL PROPERTY OF

Associate Director

LAW OFFICES OF BARRY M. BOREN

borenlaw@bellsouth.net

One Datran 9100 South Dadeland Boulevard Suite 1809 Miami, Florida 33156 Telephone (305) 670-2200 Facsimile (305) 740-5610

and the second second

July 30, 2008

CONTAINS TRADE SECRETS AND CONFIDENTIAL BUSINESS INFORMATION NOT FOR PUBLIC DISCLOSURE

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

Attention: Ms. Sallie Schools

Surgeon General's Health Warning Equalization and Advertising Plan for American Cigarette Company, Inc. for Swint Cigarettes

Dear Ms. Engle:

Please be advised that we are the attorneys for a manufacturer of tobacco products, American Cigarette Company, Inc. ("ACC"), a Florida corporation, with offices located at 1291-B N.W. 65th Pl., Fort Lauderdale, FL 33309 and the phone number is (954) 974-8853. ACC wishes to file a Surgeon General's Health Warning Equalization Plan as required by the Federal Cigarette Labeling and Advertising Act of 1964, as amended, ("Act") (15 U.S.C. §1331 *et seq.*) for a brand of cigarettes they wish to manufacture in the United States under the brand name "Swint." ACC currently has an equalization plan for its Union brand cigarettes,¹ its Prestige brand cigarettes ² and its

² An equalization and advertising plan for one brand style of Prestige cigarettes was approved by the FTC on October 22, 2007 and is attached hereto as Exhibit "E."

¹ Both the equalization plan and the advertising plan were approved for Union cigarettes on October 21, 2005. A copy of the approval letter is attached hereto as Exhibit "A." Revised plans were approved by the FTC on November 16, 2006 and on March 15, 2007 (see Exhibits "B" and "C" attached). The renewal plan presented by ACC on November 20, 2007 and approved by the FTC on December 3, 2007 (see Exhibit "D" attached) incorporated all the Union Cigarette brand styles previously approved by the FTC on October 21, 2005, November 16, 2006 and March 15, 2007.

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Bravado cigarettes. ³ The contact person for the company will be its President, Basil Battah, who can be reached at the above address and phone number. The new plan we are proposing for the Swint cigarettes is an equalization plan.

There is only one brand style of Swint cigarettes ACC intends to manufacture at this time, and that is Swint brand cigarettes, menthol 100's box in black and green packaging. Enclosed with this submission are the actual production packs and cartons for the brand style being submitted showing exactly where and how the four (4) Surgeon General's health warnings will appear on individual packs and cartons ACC will be manufacturing.

ACC manufactured approximately constrained cigarettes (all were Union brand cigarettes) in the fiscal year 2007. In fiscal year 2008 to date, it has manufactured approximately cigarettes (all were Union and Prestige brand cigarettes). ACC anticipates manufacturing approximately constrained cigarettes of all its brand styles (Union, Prestige, Bravado and Swint) in fiscal year 2008. ⁴ No Swint cigarettes have been manufactured to date.

No one brand style of cigarettes sold by ACC 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 ACC 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, ACC wishes to submit a plan to equalize the four health warning statements required by 15 U.S.C. §1333(c) for its Swint brand. Each of the four warning statements will appear on the packs and cartons of each brand style of Swint brand cigarettes manufactured by ACC an equal number of times in the one year period beginning on the date this plan is approved and ACC will continue to maintain records demonstrating compliance with this plan.

The individual packs of Swint cigarettes to be manufactured by ACC 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. ACC will keep a running total of the number of cartons and packs it manufactures with each warning label for each brand style.

³ An equalization and advertising plan for its Bravado brand cigarettes was approved by the FTC on July 30, 2008 and is attached hereto as Exhibit "F."

⁴ ACC's fiscal year coincides with the calendar year.

Page 3 July 30, 2008

ACC understands that the FTC is charged with ensuring that ACC'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.

ACC 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, ACC 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.

Nothing herein shall be construed to require the manufacture, packaging, distribution or importation of any cigarette during any period of time. ACC shall be deemed to have satisfied its responsibilities under the plan if it has taken reasonable steps to: (1) provide by written contract or the giving of clear instructions, or otherwise, for the rotation of the warning statements required by the Act in accordance with the pertinent provisions of this plan; and (2) prevent the recurrence of any mistakes, errors, or omissions that have come to its attention.

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, any State Government, or any instrumentality thereof.

Advertising Plan

ACC, which already has a Surgeon General's Warning Rotation Plan in place for labeling its Union, Prestige and Bravado brands of cigarettes and an advertising plan for the same brands (see Exhibits "A," "E" and "F"), wishes to present an advertising rotation plan for its Swint brand of cigarettes. It, therefore, proposes the following plan as required by Paragraphs 2 and 3 of Sub-section (a) of Section 4 of the Federal Cigarette Labeling and Advertising Act of 1964, as amended (15 U.S.C. § 1331 *et seq.*) (the "Act"). These sections provide for the placement of certain Surgeon General Health Warnings in advertisements for cigarettes within the United States. This Advertising Quarterly Rotation Plan is being submitted to the Federal Trade Commission ("FTC") pursuant to Section 4(c) of the Act.

1. Advertisements (other than billboard advertisements):

A. Pursuant to the requirements of Section 4(a)(2) of the Act, ACC will rotate quarterly, in alternating sequence, the four Surgeon General's Health

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Warnings on all advertisements it produces for the Swint brand of cigarettes. The advertising rotation sequence is set forth in Exhibit "G" attached hereto.

- B. Any advertisement appearing in an issue of a newspaper, magazine or other periodical shall bear the health warning statement referenced in the plan for the quarter in which the cover date falls; provided that any advertisement appearing in an issue of a newspaper, magazine or other periodical having a cover date that encompasses a period of more than one calendar month shall bear the label statement for the quarter during which such issue is first scheduled for sale or distribution to the public.
- C. Any advertisement prepared for public transit facilities or vehicles, point-ofsale promotional materials for which a label statement is required, and nonpoint-of sale leaflets, direct mail circulars, paperback book inserts and programs shall bear the label statement for the quarter in which mechanical artwork for such advertisement is first delivered in final form for engraving or comparable production, regardless of the date(s) on which such advertisement is thereafter published, distributed, installed or displayed; provided, however, that the deliveries described in this paragraph shall be made in a manner that is consistent with customary business practices or with business considerations unrelated to the rotation obligation imposed by this paragraph.
- D. Any advertisements prepared for vending machines pursuant to a contract for advertisements or cigarette package display panels (excluding contracts for column placements) shall bear the label statement for the quarter in which mechanical artwork for such advertisement is first delivered in final form for engraving or comparable production, regardless of the date(s) on which such advertisement is thereafter distributed, installed or displayed; provide d, however, that the deliveries described in this paragraph shall be made in a manner that is consistent with customary business practices or with business considerations unrelated to the rotation obligation imposed by this paragraph.
- E. Each advertisement (other than outdoor billboard advertisements and advertisements in newspapers, magazines and other periodicals), shall bear a reference, in code or otherwise, indicating the calendar quarter in which the mechanical artwork therefor was first delivered in final form for engraving or comparable production.

⁵ Exhibit "G" also contains the advertising rotation schedule of all of the ACC cigarette brands.

F. ACC will utilize the English language formats that were submitted with the 1985 plans of the five leading U.S. cigarette manufacturers and intends to use these formats on all their advertising materials. These formats cover all advertising from zero square inches to 10 square feet (as printed on the FTC website as Cigarette Memo Exhibits 1 through 7). At this time, all of ACC's advertising will be in English so only English language warnings will be used. If this changes, ACC will notify the FTC and modify its plan accordingly. All the warning statements used by ACC in any of its advertising will use black print on a white background. ACC will use the formats on all its advertisements as follows:

CATEGORY	SIZE OF ADVERTISEMENT WARNING STATE		
Category 1.	0 to 65 square inches	Exhibit 1 or 1(a)	
Category 2.	Over 65 to 110 square inches	Exhibit 2 or 2(a)	
Category 3.	Over 110 to 180 square inches	Exhibit 3	
Category 4.	Over 180 to 360 square inches	Exhibit 4	
Category 5.	Over 360 to 470 square inches	Exhibit 5	
Category 6.	Over 470 to 720 square inches	Exhibit 6	
Category 7.	Over 5 to 10 square feet	e feet Exhibit 7	

Printed samples of the health warning formats to be used by ACC are attached hereto as composite Exhibit "H".

2. Outdoor Billboard Advertisements:

At this time, ACC does not intend to advertise on outdoor billboards and therefore, is not proposing, nor need it comply, with the Act's requirements (Section 4(a)(3) concerning such advertising. If this should change, we will notify the FTC and modify our plan accordingly.

3. <u>Multiple Brand Advertising:</u>

In advertisements within the United States for more than one brand of cigarettes, or which are not for a specific brand, the label statements required by Section 4(a)(2) of the Act shall be rotated as provided for in paragraph 1 in the Union cigarette advertising plan approved by the FTC on October 21, 2005. The sequence for Union will be used because it was the first brand listed in the first ACC advertising

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plan approved by the FTC.

4. Internet Advertising:

Please be advised that, at this time, ACC does not advertise Union, Prestige, Bravado, or Swint cigarettes on the internet. Before ACC begins to advertise on the internet, it will notify the FTC and modify its plan accordingly.

- 5. <u>Miscellaneous:</u>
 - A. ACC shall be deemed to have satisfied its responsibilities under this Plan if it has taken reasonable steps to comply with the statutory requirements by: (1) providing by written contract or the giving of clear instructions or otherwise, for rotation of the label statements required by the Act in accordance with the pertinent provisions of this Plan, (2) when appropriate, furnishing materials for the production of advertisements bearing the label statement(s) required by the pertinent provisions of this Plan; and (3) preventing the recurrence of any mistakes, errors or omissions that have come to its attention.
 - B. Nothing herein shall be construed to require the advertising of any cigarette during any period of time.
 - C. 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.

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 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.

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



UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

Division of Adventising Practices

October 21, 2005

Andrew M. Parish Attorneys at Law 6100 Hollywood Boulevard Suite 421 Hollywood, FL 33024-7900

Dear Mr. Parish:

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 American Cigarette Company ("ACC") on October 19, 2005, calling for quarterly rotation of the four health warnings in advertising of the Union brand of cigarettes, and for the simultaneous display of the four health warnings on the packaging of five soft pack varieties of that brand.

ACC's plan for the rotation of the warnings in advertising of the Unior brand of cigarettes has been approved. Approval of the plan assumes that the plan is in plemented in good faith.

ACC's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your September 28, 2005 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. ACC's plan for the display of the four health warnings on packaging for the Union brand is hereby approved for the following five soft pack varieties: Ultra Light 100's, Light 100's, Full Flavor 100's, Menthol 100's, and Menthol Light 100's. This : pproval is effective on the date of this letter and ends on October 20, 2006. Approval of the 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.

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.

Andrew M. Parish October 21, 2005 Page 2

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

If you have any questions regarding this approval, please contact Diana Finegold at (202) 326-3182.

Very truly yours,

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Mary K Engle Associate Director



UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

November 16, 2006

Barry M. Boren, Esq. Datran One 9100 South Dadeland Boulevard Suite 1800 Miami, Florida 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 American Cigarette Company ("ACC") on November 8, 2006, calling for the simultaneous display of the four health warnings on the packaging of fourteen varieties of the Union brand of cigarettes.

ACC's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your October 19, 2006 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. ACC's plan for the display of the four health warnings on packaging is hereby approved for ten soft pack varieties of the Union brand of cigarettes (Full Flavor kings, Light kings, Ultra Light kings, Menthol kings, Menthol Light kings, Full Flavor 100s, Light 100s, Ultra Light 100s, Menthol 100s, and Menthol Light 100s) and five box varieties of the brand (Full Flavor kings, Light kings, Ultra Light kings, Menthol kings, and Menthol Light kings). This approval is effective on the date of this letter and ends on November 15, 2007. Approval of the 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.

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

EXHIBIT "8"

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. November 16, 2006 Page 2

If you have any questions regarding this approval, please contact Katherine Zownir at (202) 326-2949.

Very truly yours,

Neary K. Engle

Mary K. Engle Associate Director



FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

Division of Advertising Practices

March 15, 2007

Barry M. Boren, Esq. Datran One 9100 South Dadeland Blvd., Suite 1800 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, on November 16, 2006, I approved a plan filed on behalf of American Cigarette Company ("ACC") calling for the simultaneous display of the four health warnings on packaging for fifteen varieties of the Union brand of cigarettes. You now propose in a letter dated February 26, 2007 to expand ACC's plan to include five additional hard pack varieties of that brand.

ACC's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your February 26, 2007 letter appear to meet with the requirements of the Cigarette Act for size and conspicuousness. ACC's expansion of its plan for the display of the four health warnings on packaging for the Union brand is hereby approved for the following five hard pack varieties: Full Flavor 100's, Lights 100's, Ultra Lights 100's, Menthol 100's and Menthol Lights 100's. This approval is effective on the date of this letter and ends on March 14, 2008. Approval of the 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.

If you have any questions regarding this approval, please contact Clovia Hutchins at (202) 326-3215.

Very truly yours,

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Mary K Engle Associate Director

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

EXHIBIT "C"



FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

December 3, 2007

Barry M. Boren, Esq. One Datran 9100 South Dadeland Boulevard Suite 1800 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 American Cigarette Company ("ACC") on November 20, 2007, calling for the simultaneous display of the four health warnings on packaging for twenty varieties of the Union brand of ciagrettes.

ACC's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your September 28, 2005, November 8, 2006, and February 26, 2007 letters appear to meet the requirements of the Cigarette Act for size and conspicuousness. ACC's plan for the display of the four health warnings on packaging for the Union brand is hereby approved for the following ten soft pack varieties (Full Flavor King, Lights King, Ultra Lights King, Menthol King, Menthol Light King, Full Flavor 100's, Light 100's, Ultra Lights King, Ultra Lights King, Menthol Light 100's) and ten hard pack varieties (Full Flavor King, Lights King, Ultra Lights King, Menthol King, Menthol Light King, Full Flavor 100's, Light 100's, Light 100's, Ultra Light 100's, Menthol 100's, and Menthol Light 100's). This approval is effective on the date of this letter and ends on December 2, 2008. Approval of the 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.

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.

Barry M. Boren, Esq. December 3, 2007 Page 2

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

If you have any questions regarding this approval, please contact Diana Finegold at (202) 326-3182.

Very truly yours,

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and address of any tax to a

Mary K. **Fin**gle Associate Director



UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

Division of Advertising Practices

October 22, 2007

Barry M. Boren, Esq. One Datran 9100 South Dadeland Boulevard, Suite 1800 Miami, Florida 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 American Cigarette Company, Inc. ("ACC") on October 15, 2007, calling for quarterly rotation of the four health warnings in advertising of the Prestige brand of cigarettes, and for the simultaneous display of the four health warnings on the packaging of the king size hard pack variety of that brand.

ACC's plan for the rotation of the warnings in advertising of the Prestige brand of cigarettes has been approved. Approval of the plan assumes that the plan is implemented in good faith.

ACC's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your September 27, 2007 letter appear to comply with the size and conspicuousness requirements of the Cigarette Act. ACC's plan for the display of the four health warnings on packaging is hereby approved for the king size hard pack variety of the Prestige brand. This approval is effective on the date of this letter and ends on October 21, 2008. Approval of the 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.

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers and importers annually file with the Secretary of the Department of Health and

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.

EXHIBIT "E"

Barry M. Boren, Esq. October 22, 2007 Page 2

Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

If you have any questions regarding this approval, please contact Haley Zernich at (202) 326-3485.

Very truly yours,

Engle Man

Mary K. Engle Associate Director



UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

July 30, 2008

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, et seq. ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a proposed plan filed on behalf of American Cigarette Company ("ACC") on July 10, 2008, calling for quarterly rotation of the four health warnings in advertising of the Bravado brand of cigarettes, and for the simultaneous display of the four health warnings on the packaging of certain varieties of that brand.

ACC's plan for the rotation of the warnings in advertising for the Bravado brand of cigarettes has been approved. ACC's plan applies to advertisements that measure up to ten square feet. Approval of the plan assumes that the plan is implemented in good faith.

ACC's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your July 10, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. ACC's plan for the display of the four health warnings on packaging for the Bravado brand is hereby approved for the following twelve hard pack varieties: Full Flavor King, Full Flavor 100's, Lights King, Lights 100's, Ultra Lights King, Ultra Lights 100's, Menthol King, Menthol 100's, Menthol Lights King, Menthol Lights 100's, Black Label King, and Black Label 100's. This approval is effective on the date of this letter and ends on July 29, 2009. Approval of the 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.

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.

EXHIBLT "F"

RECEIVED 07-30-108 16:37 INC.

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Jurial City Partner P002/003

Barry M. Boren, Esq. July 30, 2008 Page 2

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

If you have any questions regarding this approval, please contact Diana Finegold at (202) 326-3182.

Very truly yours,

insk Eyle

Mary K. Mglc Associate Director

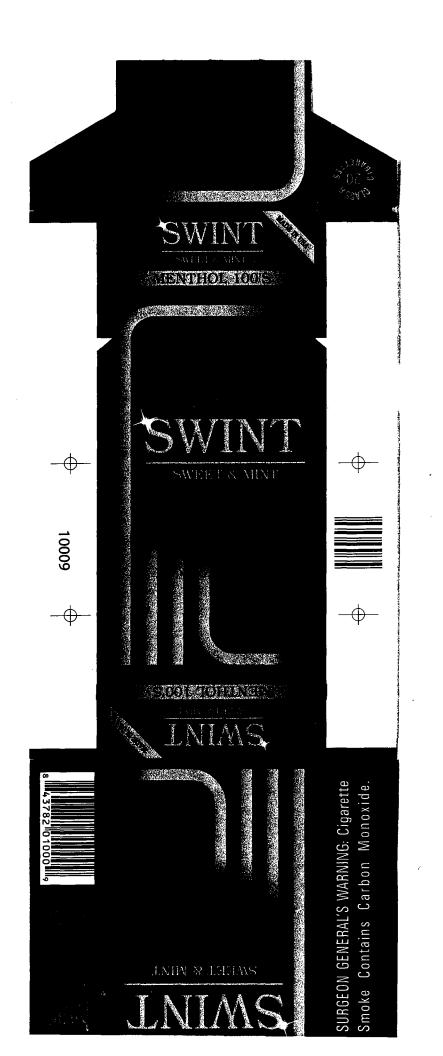
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EXHIBIT "G" AMERICAN CIGARETTE COMPANY CHART OF WARNINGS

Brand Name	Quarter One Jan. 1 st to March 31 st	Quarter Two April 1 st to June 30 th	Quarter Three July 1 st to Sept. 30 th	Quarter Four Oct. 1 st to Dec. 31 st
Union	В	A	С	D
Prestige	A	С	D	В
Bravado	С	D	В	А
Swint	D	В	A	С

- 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.

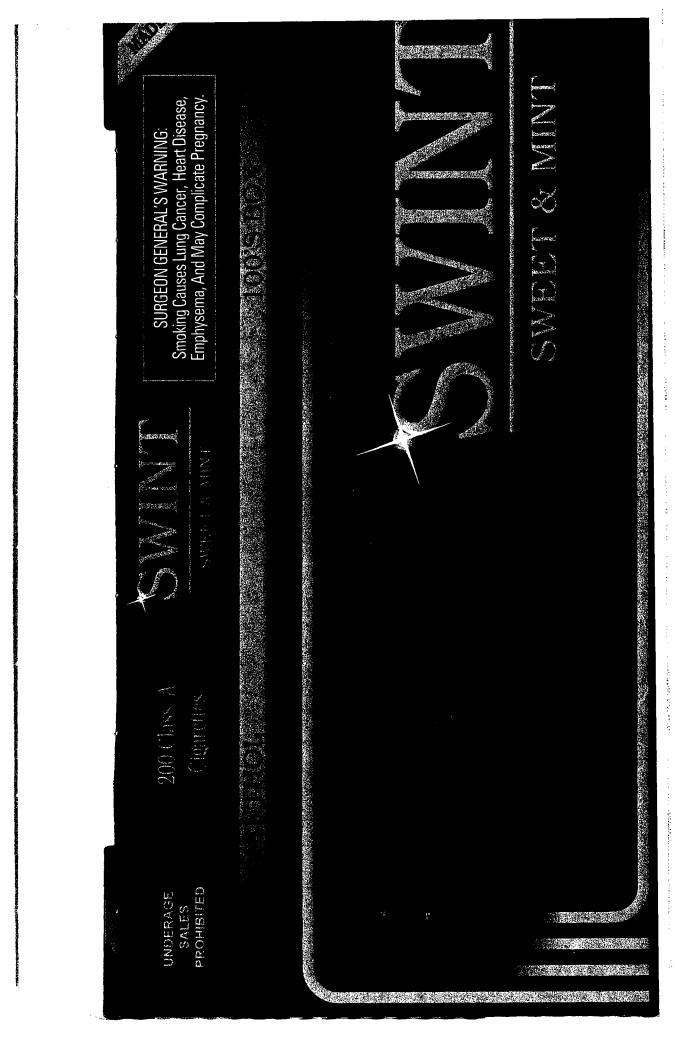
Selected packaging samples from those submitted with the plan.



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Division of Advertising Practices

UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

August 12, 2008

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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, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a proposed plan filed on behalf of American Cigarette Company ("ACC") on July 30, 2008, calling for quarterly rotation of the four health warnings in advertising of the Swint brand of cigarettes, and for the simultaneous display of the four health warnings on the packaging of the Menthol 100's box variety of that brand.

ACC's plan for the rotation of the warnings in advertising of the Swint brand of cigarettes has been approved. Approval of the plan assumes that the plan is implemented in good faith.

ACC's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your July 30, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. ACC's plan for the display of the four health warnings on packaging for the Menthol 100's box variety of the Swint brand is hereby approved. This approval is effective on the date of this letter and ends on August 11, 2009. Approval of the 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.

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

If you have any questions regarding this approval, please contact Aine Farrell at (202) 326-3013.

Very truly yours,

Mary K. Engle

¹Knowingly 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.





PURE TOBACCO, TNC 2802 Ward Lake Rd Ellenwood, GA 30294 Phone: 404-244-7270 / 404-216-5623 Fax: 404-244-7280 Email: <u>puretobaccoinc@msn.com</u> web: www.puretobaccoinc.com

August 12, 2008

Ms. Mary K Engel Associate Director Federal Trade Commission Division of Advertising Practices Mail Drop: NJ3212 600 Pennsylvania Ave. Washington, DC 20580

Pure Tobacco Inc. is the importer of Appu Bidis to the United States.

Pure Tobacco Inc.'s cigarette health warning statement rotation plan was approved by the Federal Trade Commission on September 20, 2002

In this letter we are seeking approval for the flavors listed below.

- APPU MANGO
- APPU STRAWBERRY
- APPU PEACH
- APPU CHERRY
- APPU CHOCOLATE
- APPU HONEY
- APPU VANILLA
- APPU SOUR APPLE
- APPU PINEAPPLE
- APPU CLOVE
- APPU CARDAMON
- APPU MENTHOL
- APPU ORANGE
- APPU NATURAL
- APPU 101

The four warnings will be printed in a clear and conspicuous manner and in a location as required in compliance with the Federal Cigarette Labeling and Advertising Act.

The four warnings will appear exactly as shown on the sample packs and cartons of the Appu Bidis 101 variety submitted on June 19 2008, and on the 14 Appu Bidis flavored varieties submitted on July 31, 2008.





PURE TOBACCO, INC 2802 Ward Lake Rd Ellenwood, GA 30294 Phone: 404-244-7270 / 404-216-5623 Fax: 404-244-7280 Email: puretobaccoinc@msn.com web: www.puretobaccoinc.com

The warnings will be rotated according to the following schedule:

- A. SURGEON GENERAL'S WARNING: Smoking Causes Lung Cancer, Heart Disease, Emphysema, And May Complicate Pregnancy. (January1 – March31)
- B. SURGEON GENERAL'S WARNING: Quitting Smoking Now Greatly Reduces Serious Risks to Your Health. (April1 – June30)
- C. SURGEON GENERAL'S WARNING: Smoking by Pregnant Women May Result in Fetal Injury, Premature Birth, And Low Birth Weight. (July1 – September30)
- D. SURGEON GENERAL'S WARNING: Cigarette Smoke Contains Carbon Monoxide. (October1 December31)

The appropriate warning will appear on all packs and cartons based on the quarter in which the product was ordered.

Pure Tobacco Inc. is submitting an advertising plan for the Appu Bidi Brand. In point of sale materials or print advertisements we will use the warning formats that were submitted with the 1985 plans of the five leading United States cigarette manufacturers and we will place the warnings as specified in those plans. Copies of the formats we will be using are attached.

The size of our advertisement shall not exceed 470 square inches.

Pure Tobacco Inc. intends to advertise on the internet at <u>www.puretobaccoinc.com</u>. In Internet advertising, the warnings will be displayed in an unavoidable manner, on every web page where it may be viewed without scrolling and shall not be accessed through hyperlinks, pop ups, interstitials or other similar means. We will use the warning formats referenced above and the size of the warnings shall be proportional to those warning formats.

The warnings in advertisements will be rotated quarterly according to the schedule set out in this plan. Attached with this letter are sample web pages showing the placement of the warnings on our website. (Attachment A)

LESLIE CHAR

Pure **Cobacco** Inc.



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

About Us -Contact Us Product List Service List

HOME

QUALITY AND EXCELENCE:

Pure Tobacco Inc. is a manufacturer and importer of Appu Bidis. Appu brand are made of pure Indian tobacco leaves, hand wrapped and sealed with cellophane to preserve the freshness. They come in 15 flavors plus the traditional Cone.

Pure Tobacco Inc was established in 1994 by Leslie Charles. His focus was and still is to bring to the market a high quality product with excellent customer service. He aims to be a leader in the market, which is proved by a steady and increasing market share! Pure Tobacco Inc. is in compliance with NPM



LESLIE CHARLES





About Us

-Contact Us

Product List

Service List

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

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QUALITY AND EXCELENCE!

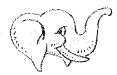
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LESLIE CHARLES Founder & president





About Us

Contact Us

Product List

Service List

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

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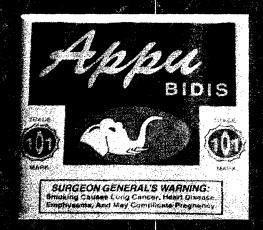
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Pure Tobacco Inc was established in 1994 by Leslie Charles. His focus was and still is to bring to the market a high quality product with excellent customer service. He aims to be a leader in the market, which is proved by a steady and increasing market share! Pure Tobacco Inc. is in compliance with NPM



LESLIE CHARLES





About Us

-Contact Us

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

HOME

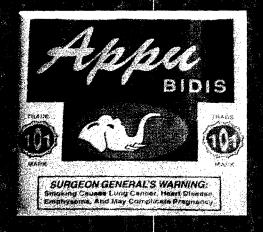
Product List QUALITY AND EXCELENCE! Service List Dura Tabacco Inc. is a manufacturer or

Pure Tobacco Inc. is a manufacturer and importer of Appu Bidis. Appu brand are made of pure Indian tobacco leaves, hand wrapped and sealed with cellophane to preserve the freshness. They come in 15 flavors plus the traditional Cone.

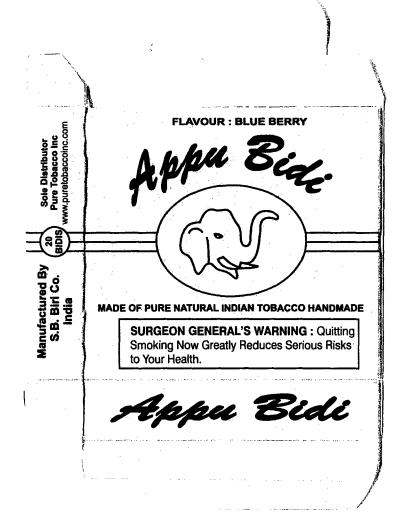
Pure Tobacco Inc was established in 1994 by Leslie Charles. His focus was and still is to bring to the market a high quality product with excellent customer service. He aims to be a leader in the market, which is proved by a steady and increasing market share! Pure Tobacco Inc. is in compliance with NPM



LESLIE CHARLES Founder & president



Selected packaging samples from those submitted with the plan.



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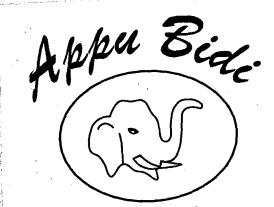
Manufactured By : S.B. Biri Co. India





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

Sole Distributor Pure Tobacco Inc www.puretobaccoinc.com



10 PACKETS 200 CLASS 'A' BIDIS Made in India



UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

August 14, 2008

Mr. Leslie Charles Pure Tobacco Inc. 2802 Ward Lake Rd Ellenwood, GA 30294

Dear Mr. Charles:

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, your July 25, 2002 plan calling for quarterly rotation of the four health warnings on packaging for the Appu 101 variety of the Appu Bidis brand of cigarettes was approved. By letter dated August 12, 2008, you now propose a plan for quarterly rotation of the four health warnings in advertising for the Appu Bidis brand, and to expand your plan for quarterly rotation of the warnings on packaging to include certain additional varieties of that brand.

Pure Tobacco's plan for the rotation of the warnings in advertising for the Appu Bidis brand of cigarettes has been approved. Approval of the plan assumes that the plan is implemented in good faith. Pure Tobacco's advertising plan provides for Internet advertising. With respect to the question of whether it is legal to advertise cigarettes on the Internet, Section 1335 of the Cigarette Act prohibits advertising cigarettes on any medium of electronic communication subject to the jurisdiction of the Federal Communications Commission. The enforcement of that provision is the responsibility of the Department of Justice and you should contact DOJ directly (Kenneth Maddox at 202-307-0092) to determine whether such advertising on the Internet is permissible.

The warnings on the sample packs and cartons, and on the revised samples submitted on June 19 and July 31, 2008 appear to meet the requirements of the Cigarette Act for size and conspicuousness.¹ Pure Tobacco's expansion of its plan for the display of the four health warnings on packaging is hereby approved for the following fourteen varieties of the Appu Bidis brand: Appu Mango, Appu Strawberry, Appu Peach, Appu Cherry, Appu Chocolate, Appu Honey, Appu Vanilla, Appu Sour Apple, Appu Pineapple, Appu Clove, Appu Cardamon, Appu Menthol, Appu Orange, and Appu Natural. Approval of the plan is contingent on its good faith

¹ Although some of the warnings previously submitted contained typographical errors or were not sufficiently conspicuous, corrected samples were submitted. This approval pertains only to packaging that meets the requirements of the Cigarette Act.

Mr. Leslie Charles August 14, 2008 Page 2

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.

The approval of your cigarette health warning display plan is an approval only of your plan for displaying the four health warnings mandated by the Cigarette Act. It is not in any way an approval of any statements or representations, other than the mandated health warnings, made on the packaging or in the advertising of your cigarettes.

You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services ("HHS"). Furthermore, the Tariff Act of 1930, 19 U.S.C. § 1681a(c)(1), as amended by the Tariff Suspension and Trade Act of 2000, Pub. L. No. 106-476, 114 Stat. 2179, 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 HHS.

If you have any questions regarding this approval, please contact Aine Farrell at (202) 326-3013.

Very truly yours,

Mary T. Engle 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.



Ms. Sallie Schools Federal Trade Commission 601 New Jersey Avenue, NW, Room # NJ 3212 Washington, DC 20001

August 20, 2008

Dear Ms. Schools:

Re: Proposed Renewal of the Health Warning Rotation Plan for the MERCI Brand

On September 5, 2007 Kretek International, Inc., ("Kretek") received FTC approval for its health warning rotation plan ("the Plan") for its Non-Filter Regular Size Shell-and-Slide Hard Pack style of the MERCI Brand, and for its two King Size Hard Pack varieties of the MERCI brand: Merci Blondes Filter and MERCI Blondes Light.

The FTC's approval is valid for a period of one year and expires on September 4, 2008. With this letter, we seek to renew the FTC's approval for Kretek's plan for the MERCI brand of cigarettes.

The display of the four health warnings on the packaging of the MERCI brand has been implemented in accordance with the approved plans. In addition, Kretek has also submitted to the Secretary of the Department of Health and Human Services a list of the ingredients added to tobaccos in the manufacture of the cigarettes.

Each year, Kretek will resubmit this equalized health warning statement plan for your review and approval. During fiscal year 2005, 2006, 2007, and 2008 to date, Kretek qualified to equalize the health warnings on its packs and cartons since no single brand style of cigarettes imported by Kretek had sales of more than **statement** sticks. Kretek should qualify to equalize the warnings on its packs and cartons during the next 12 months since none of the brand styles imported by Kretek are expected to exceed sales of more than **statement** sticks.

Kretek will display the 4 health warnings an equal number of times on the packs and cartons of each brand style of the MERCI brand for the next one year period, beginning on the date of approval of the Plan. In addition, Kretek will keep records to demonstrate compliance with the Plan.

Toll Free (800) 358-8100 • (805) 531-8888 • Fax (805) 531-8999



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The health warnings on the packaging appear exactly like the sample packs and cartons submitted with our September 7, 2005 and July 25, 2006, letters.

For its advertising, Kretek currently has an approved advertising rotation plan with the FTC. This plan was submitted to the FTC on September 7, 2005. Kretek agrees to maintain compliance with that plan.

In view of the above practices, Kretek asks that its health warning display plan be approved for the upcoming year.

Sincerely,

Hoo Tjhiang Han Director of Tobacco Tax and Legal Compliance



UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

August 21, 2008

Contraction of the

Mr. Hoo Tjhiang Han Kretek International, Inc. 5449 Endeavor Court Moorpark, California 93021

Dear Mr. Han:

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 Kretek International, Inc. ("Kretek") on August 20, 2008, calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Merci brand of cigarettes.

Kretek's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your letters of September 7, 2005 and July 25, 2006 appear to meet the requirements of the Cigarette Act for size and conspicuousness. Kretek's plan for the display of the four health warnings on packaging for the Merci brand is hereby approved for the Non-Filter Regular Size Shell-and-Slide Hard Pack variety, and the following two King Size Hard Pack varieties: Blondes Filter and Blondes Lights.¹ This approval is effective on the date of this letter and ends on August 20, 2009. 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.

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes. Furthermore,

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.

¹ This approval of your cigarette health warning display plan is an approval of your plan for displaying the four health warnings mandated by the Cigarette Act. Approval of the plan is not in any way an approval of Merci packaging, other than the display of the mandated health warnings. This approval expresses no opinion on whether or not Merci packaging complies with relevant trademark law or with other applicable laws.

Mr. Hoo Tjhiang Han August 21, 2008 Page 2

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 HHS.

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

Very truly yours,

K. Engle Mary K. Engle

Associate Director