



Division of
Advertising Practices

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

MEMORANDUM

TO: Public Records
Office of the Secretary

FROM: Bonnie McGregor
Division of Advertising Practices

DATE: October 31, 2016

SUBJECT: Rotational Health Warnings for Cigarettes
File No. P854505

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

1. March 23, 2015 letter from Neal N. Beaton on behalf of Japan Tobacco International U.S.A. Inc. to Mary K. Engle.
2. April 2, 2015 letter from Mary K. Engle to Neal N. Beaton on behalf of Japan Tobacco International U.S.A. Inc.
3. March 18, 2015 letter from Barry M. Boren on behalf of Everything Tobacco, LLC to Mary Engle.
4. April 17, 2015 letter from Mary K. Engle to Barry Boren on behalf of Everything Tobacco, LLC.
5. April 14, 2015 letter from Rhondetta Walton, Commonwealth Brands, Inc. to Mary Engle.
6. April 17, 2015 letter from Mary K. Engle to Rhondetta Walton, Commonwealth Brands, Inc.
7. March 13, 2015 letter from Rhondetta Walton, ITG Brands, LLC to Mary K. Engle.
8. April 24, 2015 letter from Mary K. Engle to Rhondetta Walton, ITG Brands, LLC.

9. April 24, 2015 letter from J. Conrad Seneca, d.b.a. Six Nations Manufacturing to Mary K. Engle.
10. April 24, 2015 letter from Mary K. Engle to J. Conrad Seneca, Six Nations Manufacturing.
11. April 13, 2015 letter from Barry M. Boren on behalf of Konci G & D Management Group (USA), Inc. to Mary Engle.
12. May 7, 2015 letter from Mary K. Engle to Barry M. Boren on behalf of Konci G & D Management Group (USA), Inc.
13. April 28, 2015 letter from Karen E. Delaney, NASCO Products, LLC to Mary K. Engle.
14. May 7, 2015 letter from Mary K. Engle to Karen E. Delaney, NASCO Products, LLC.
15. February 27, 2015 letter from Swetha Duggirala, Global Tobacco LLC to Mary K. Engle.
16. May 12, 2015 letter from Mary K. Engle to Swetha Duggirala, Global Tobacco LLC.
17. May 11, 2015 letter from William J. McGowan on behalf of Susan Jesmer d/b/a Native Trading Associates to Mary K. Engle.
18. May 12, 2015 letter from Mary K. Engle to William J. McGowan on behalf of Susan Jesmer d/b/a Native Trading Associates.
19. May 1, 2015 letter from Terri Albright, Premier Manufacturing, Inc. to Mary K. Engle.
20. May 12, 2015 letter from Mary K. Engle to Terri Albright, Premier Manufacturing, Inc.
21. May 18, 2015 letter from John R. Long, Liggett Group LLC to Mary K. Engle.
22. May 20, 2015 letter from Mary K. Engle to John R. Long, Liggett Group LLC.
23. May 5, 2015 letter from Nancyellen Keane on behalf of Firebird Manufacturing, LLC to Mary K. Engle.
24. May 26, 2015 letter from Mary K. Engle to Nancyellen Keane on behalf of Firebird Manufacturing, LLC.
25. May 13, 2015 letter from Everett W. Gee III, S&M Brands, Inc. to Mary K. Engle.
26. June 9, 2015 letter from Mary K. Engle to Everett W. Gee III, S&M Brands, Inc.

27. June 11, 2015 letter from Rhondetta Walton, ITG Brands, LLC to Mary Engle.
28. June 12, 2015 letter from Mary K. Engle to Rhondetta Walton, ITG Brands, LLC.
29. May 29, 2015 letter from G. George Bertram on behalf of Tantus Tobacco, LLC to Mary K. Engle.
30. June 16, 2015 letter from Mary K. Engle to G. George Bertram on behalf of Tantus Tobacco, LLC.
31. June 9, 2015 letter from J. Conrad Seneca, Six Nations Manufacturing to Mary K. Engle.
32. June 19, 2015 letter from Mary K. Engle to J. Conrad Seneca, Six Nations Manufacturing.
33. June 23, 2015 letter from Arthur Montour, Native Wholesale Supply Co. to Federal Trade Commission, Advertising Practices.
34. June 26, 2015 letter from Mary K. Engle to Arthur Montour, Native Wholesale Supply Co.
35. June 24, 2015 letter from Veronica Vilarchao on behalf of Dosal Tobacco Corporation to Mary K. Engle.
36. June 26, 2015 letter from Mary K. Engle to Veronica Vilarchao on behalf of Dosal Tobacco Corporation.

Holland & Knight

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Neal N. Beaton
(212) 513-3470
neal.beaton@hklaw.com

March 23, 2015

VIA FEDERAL EXPRESS

Ms. Mary K. Engle
Associate Director
Division of Advertising Practices
Federal Trade Commission
601 New Jersey Avenue, Room 3212
Washington, D.C. 20001
Attention: Caitlyn Brady/Bonnie McGregor

**Re: Application Pursuant to 4(c)(2) of the Federal
Cigarette Labeling and Advertising Act, as amended**

Dear Ms. Engle:

On behalf of Japan Tobacco International U.S.A., Inc., a California corporation with its principal office at Glenpointe Centre West, 500 Frank W. Burr Boulevard, Suite 24, Teaneck, New Jersey 07666 and its affiliates (collectively "JTI"), we respectfully submit an application pursuant to Section 4(c)(2) of the Federal Cigarette Labeling and Advertising Act, as amended (the "Act"), seeking approval for JTI to display the warning labels specified in Section 4(a)(1) of the Act on packages and cartons of cigarettes in the manner provided in Section 4(c)(2)(C) of the Act, as provided in paragraph 2(b) of the Label Statement Rotation Plan of JTI submitted to the Federal Trade Commission on August 28, 1985 (the "Plan"), as subsequently amended and approved, most recently on February 26, 2014 effective through February 25, 2015 and, with respect to the four brand styles of "Export 'A'", on October 23, 2014 effective through February 25, 2015.

The brands and brand styles sold by JTI in the United States to which the Plan (as amended), this application and the confirmations contained herein pertain are as follows:

Four hard pack varieties of the Export 'A' brand: Full Flavor, Rich Taste, Smooth Taste and Ultra Smooth Taste;

Twelve hard pack varieties of the Wave brand with previously approved packaging: Full Flavor (Kings* and 100's*), Menthol (Kings* and 100's*), Blue (Kings*, 100's* and 100's Black Pack), Silver (Kings* and 100's*) and Menthol Green (Kings,* 100's* and 100's Black Pack);

Ten hard pack varieties of the Wave brand with revised packaging submitted on February 25, 2015: Full Flavor (Kings and 100's), Menthol (Kings and 100's) Blue (Kings and 100's), Silver (Kings and 100's) and Menthol Green (Kings and 100's); and

Six hard pack varieties of the Wings brand: Red (Kings and 100's), Gold (King and 100's) and Menthol (Kings and 100's).

Under cover of our letter dated February 25, 2015, JTI submitted new individual packages and cartons for the ten varieties of the "Wave" brand denoted by asterisks above. JTI will run out the previously approved packages and cartons for these varieties by the end of 2015 and replace them with the individual packages and cartons submitted under cover of our letter dated February 25, 2015.

JTI is not including in this application varieties which are no longer being sold, namely: Export 'A' Smooth Taste limited edition and Wave Full Flavor Limited Edition (king size), Wave Menthol Limited Edition (king size), Wave Menthol Green Limited Edition (king size), Wave Blue Limited Edition (king size), and Wave Silver Limited Edition (king size).

With the exception of packaging being discontinued, the dates on which individual packages and cartons were submitted to the FTC for the aforesaid were as follows:

<u>Brand</u>	<u>Date(s)</u>
Export 'A'	August 18, 2014
Wave	January 25, 2013 (Blue 100's Black Pack and Menthol Green 100's Black Pack) February 25, 2015
Wings	September 8, 2010

JTI will continue to use the individual packages and cartons only exactly as submitted on these dates unless and until approved otherwise by the FTC.

Ms. Mary K. Engle

March 23, 2015

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In support of JTI's application for extension of Federal Trade Commission approval of its simultaneous display plan for packages and cartons to cover those packaging varieties, JTI affirms that:

- (a) the cigarettes sold by JTI in the U.S. continue to comply with the two-tiered test in Section 4(c)(2) of the Act. The total number of cigarettes manufactured by JTI and sold in the United States during JTI's last fiscal year ended December 31, 2014 was less than [REDACTED] and the total number of cigarettes of any brand style manufactured by JTI and sold in the United States during such year was less than [REDACTED] and therefore (i) each brand style of cigarettes which JTI manufactures and sells accounted for less than one-fourth of one percent of all cigarettes sold in the United States during the most recent completed year and (ii) more than one-half (*i.e.* all) of the cigarettes manufactured by JTI for sale in the United States are packaged into brand styles which meet the requirements of clause (i);
- (b) the statutorily mandated warnings will appear exactly as shown on the sample individual packages and cartons (or bundles) submitted to and approved by the Federal Trade Commission unless and until revised sample individual packages and cartons are submitted to the Federal Trade Commission on JTI's behalf and approved by the Federal Trade Commission; and
- (c) JTI will equally display the four warning labels specified in Section 4(a)(1) of the Act on packages and cartons of cigarettes for each brand style for the one year period beginning on the date of approval for the Plan and JTI will keep records demonstrating compliance with the Plan.

We submitted under cover of letter dated March 10, 2010 an amended Schedule A to the Plan entitled "Label Statement Rotational For Advertisement Purposes (Only) By Brand And Quarter" which will continue to be followed by JTI unless and until submitted and approved otherwise.

JTI will manufacture and sell packages and cartons of each existing brand style in equal numbers of each warning label throughout the one-year period after this application is approved as set forth on the Attachment 1 hereto. As a result, if requirements for new warnings were to become effective on any date, the current warnings will have been utilized in equal proportions prior to then on all brand styles.

If you should have any further questions in connection with this application, please call me at (212) 513-3470. We enclosed with our letter dated February 25, 2015 a Federal Express airway bill and envelope for your use, if possible, in transmitting an approval letter to us in order to ensure its timely receipt. In addition, it would be appreciated if such approval letter could be faxed to me at 212-341-7103 or sent to me as a pdf attachment to an e-mail at neal.beaton@hklaw.com.

Ms. Mary K. Engle

March 23, 2015

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Thank you for your continued cooperation in this matter.

Very truly yours,

A handwritten signature in dark ink, appearing to read 'Neal N. Beaton', with a stylized, cursive script.

Neal N. Beaton

Attachment 1

Export 'A'

Export 'A' is printed using the gravure method. Rotation of warnings is based on percentage on each sheet of packaging printed. With four health warnings, equal distribution is 25% of the sheet per warning.

Export A 72 Slide and Shell Pack:

The shell of Export 'A' slide and shell format is printed using a 24-ups cylinder configuration. The cylinder prints one sheet per rotation; one sheet contains 24 packs. Warnings A, B, C and D each comprise 25% of the sheet. Each warning appears 6 times per sheet.

Export 'A' 72 Slide and Shell Bundle:

Export 'A' uses a paper-foil bundle rather than a standard carton. The bundle is printed using two sets of cylinders, each configured with 3 ups. The two cylinders print one full sheet per rotation; one sheet contains 6 bundles. Warnings A and B are printed on one cylinder and Warnings C and D are printed on the other. Each warning comprises 50% of the cylinder and 25% of the total sheet. Each warning appears 3 times per sheet.

Wave and Wings

Wave and Wings are printed using the offset method. Rotation of warnings is based on percentage on each sheet of packaging printed. With four health warnings, equal distribution would be 25% of the sheet per warning. All packaging is preprinted and supplied to the factory where it is made into final consumer packaging.

Wave/Wings Round Corner KS/100s Box:

The round corner box utilizes two printing plates, each configured with 22 facings. The two plates are rotated so that they are used equally and collectively have 44 ups in a rotation. Each warning is printed at 11 times per set of two sheets in a rotation, comprising 25% of the sheets.

Wave/Wings Soft Pack KS/100s:

Soft pack styles are printed using a plate with 16 total facings. Each sheet contains 16 ups and is printed in one rotation. Warnings A, B, C and D each comprise 25% of the sheet. Each warning is printed 4 times.

Wave/Wings Cartons KS/100s:

All round corner box and soft pack styles share the same carton printing configuration. These cartons are printed using plates with 4 facings. Each sheet is printed with 4 ups per rotation. Warnings A, B, C and D each comprise 25% of the sheet, appearing once.

#34799241_v4

AFFIDAVIT OF JAPAN TOBACCO INTERNATIONAL U.S.A., INC.
PURSUANT TO SECTION 4(c)(2)(A) OF THE
FEDERAL CIGARETTE LABELING AND ADVERTISING ACT

STATE OF NEW JERSEY)
) ss.:
COUNTY OF BERGEN)

Jacques Coffeng, being duly sworn, deposes and says:

1. I am the President of Japan Tobacco International U.S.A., Inc. (collectively, with its ultimate parent company, Japan Tobacco Inc. and all of Japan Tobacco Inc.'s direct and indirect subsidiaries, "JTI") and make this affidavit on behalf of JTI pursuant to Section 4(c)(2)(A) of the Federal Cigarette Labeling and Advertising Act, as amended (the "Act"), in support of the application of JTI for Federal Trade Commission approval to display the warning labels specified in Section 4(a)(1) of the Act on packages of cigarettes manufactured by JTI for the one-year period beginning on the date of approval, as provided in paragraph 2(b) of the Label Statement Rotation Plan of JTI submitted to the Federal Trade Commission on August 28, 1985, and approved on or as of October 11, 1985 and annually or prior to introduction of new brands or brand styles or new packaging or to amend such Plan since January 1, 1993, most recently on February 26, 2014 (for all then current brand styles of all brands) and October 23, 2014 (for the four "Export 'A'" brand styles).

2. The total number of cigarettes of any brand style sold by JTI in the United States during its last fiscal year ended December 31, 2014, was less than [REDACTED] and therefore (i) each brand style of cigarettes which JTI manufactures accounted for less than one-fourth of one percent of all cigarettes sold in the United States during the most recent completed year and (ii) more than one-half of the cigarettes manufactured by JTI for sale in the United States are packaged into brand styles which meet the requirements of clause (i).

3. The statutorily mandated warnings will continue to appear exactly as shown on the materials previously submitted to the Federal Trade Commission under cover of letters dated July 20, 2012, January 25, 2013, May 17, 2013 and February 25, 2015 ("Wave"), August 18, 2014 ("Export 'A'") and September 8, 2010 ("Wings") and subsequently approved by the Federal Trade Commission, unless and until revised materials are submitted to the Federal Trade Commission on our behalf and approved by the Federal Trade Commission.

4. JTI will continue to equalize utilization of the four warnings on all of its brand styles sold in the United States on an ongoing basis throughout the period for which this application and previous approvals are effective. JTI will keep records demonstrating compliance with its plan.

5. The brands and brand styles sold by JTI in the United States to which the Plan (as amended), this application and the confirmations contained herein pertain are as follows:

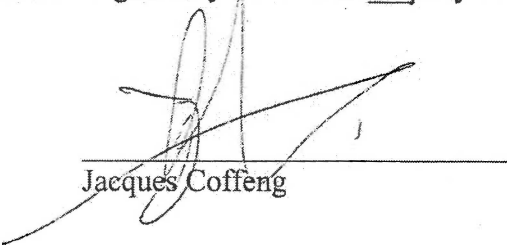
Four varieties of the Export 'A' brand: Full Flavor, Rich Taste, Smooth Taste and Ultra Smooth Taste;

Twelve varieties of the Wave brand with current packaging: Full Flavor (Kings and 100's), Menthol (Kings and 100's), Blue (Kings, 100's and 100's Black Pack), Silver (Kings and 100's), and Menthol Green (Kings, 100's and 100's Black Pack);

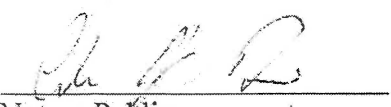
Ten varieties of the Wave brand with revised packaging being submitted with this affidavit: Full Flavor (Kings and 100's), Menthol (Kings and 100's) Blue (Kings and 100's), Silver (Kings and 100's), and Menthol Green (Kings and 100's); and

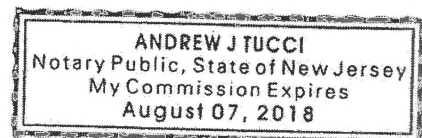
Six varieties of the Wings brand: Red (Kings and 100's), Gold (King and 100's) and Menthol (Kings and 100's).

IN WITNESS WHEREOF, I have hereunto signed my name this 24 day of February, 2015.


Jacques Coffeng

Sworn to before me this
24 day February, 2015


Notary Public



Selected packaging samples from those
submitted with the plan.

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

100's
MENTHOL
AMERICAN BLEND

Wave
Made in Turkey for
JT International U.S.A., Inc. N.J. 07666
Contact US: 1-877-859-3265 - wavecigarettes.com

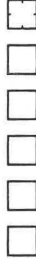


100's
Wave
MENTHOL

Premium Tobacco
Crafted by Master Blenders



10.28 US 1/210
13526518



Wave

100's
Wave
MENTHOL

UNDERAGE
SALE
PROHIBITED

A PRODUCT OF
JT INTERNATIONAL
20 CLASS A
CIGARETTES

Wave

SHOW 110 FOR SAVINGS

Wave



Premium
Crafted



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

BLUE



Wave

BLUE



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

Division of
Advertising Practices

April 2, 2015

Neal N. Beaton, Esq.
Holland & Knight, LLP
31 West 52nd Street
New York, NY 10019

Dear Mr. Beaton:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of Japan Tobacco International U.S.A., Inc. and its affiliates (collectively "JTI") on March 23, 2015, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Export 'A', Wave, and Wings brands of cigarettes.

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

<u>Brand</u>	<u>Date(s)</u>
Export 'A'	August 18, 2014
Wave ¹	January 25, 2013 February 25, 2015
Wings	September 8, 2010

¹ JTI stated in its March 23, 2015 letter that it intends to run out its existing inventory of approved packaging for the Wave brand.

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

- Four varieties of the Export 'A' brand: Full Flavor, Rich Taste, Smooth Taste, and Ultra Smooth Taste;
- Twelve hard pack varieties of the Wave brand: Full Flavor (Kings and 100's), Menthol (Kings and 100's), Blue (Kings and 100's), Silver (Kings and 100's), Menthol Green (Kings and 100's), Blue 100's Black Pack, Menthol Green 100's Black Pack; and
- Six hard pack varieties of the Wings brand: Red (Kings and 100's), Gold (King and 100's) and Menthol (Kings and 100's).

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

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

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

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

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.

Neal N. Beaton, Esq.
April 2, 2015
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Please note that Section 802 of the Tariff Suspension and Trade Act of 2000 prohibits the importation of cigarettes unless at the time of entry the importer presents a sworn statement signed by the original cigarette manufacturer stating that the manufacturer has submitted and will continue to submit the list of ingredients to FDA.

This approval is effective on the date of this letter and runs through April 1, 2016, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

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

Very truly yours,



Mary K. Engle
Associate Director

LAW OFFICES OF
BARRY M. BOREN

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9100 South Dadeland Boulevard
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(305) 670-2200
Facsimile
(305) 670-5221

March 18, 2015

Sent via Fax: 202-326-2190

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

Attention: Ms. Bonnie McGregor

Renewal of Surgeon General's Health Warning Equalization Plan
for Everything Tobacco, LLC
for Seneca, Couture and Opal Cigarettes

Dear Ms. Engle:

Please be advised that we are the attorneys for an importer of tobacco products, Everything Tobacco, LLC ("ET"), a Florida limited liability company with offices located at 7351 N.W. 35th Street, Miami, Florida 33122. ET wishes to renew its existing Surgeon General's Health Warning Equalization Plan for the display of the health warnings on packaging for its Seneca, Couture and Opal brands of cigarettes as required by 15 U.S.C. §1333 for cigarettes they are importing into the United States. The contact person for the company will continue to be its Manager, Michael Vazquez, who can be reached at the above address. His telephone number is (305) 406-2305.

The brand styles of Seneca, Couture and Opal cigarettes ET intends to import are listed in the attachment marked as Exhibit "A." Actual samples of the packs and cartons for the various brand styles (listed in Exhibit "A") showing exactly where and how the four (4) Surgeon General's health warnings appear and will continue to appear on individual packs and cartons of the Seneca, Couture and Opal brands ET is importing were enclosed with the Canadian Agricultural Depot, LLC ("CAD") submissions filed on the dates appearing in Exhibit "B." The health warnings will continue to appear exactly as shown on the samples provided. The brand styles listed in Exhibit "A" have been equalized as of this date.

In fiscal year 2014¹, ET imported approximately [REDACTED] cigarettes (all were Seneca, Couture, and Opal brand cigarettes).² In fiscal year 2015 to date, ET has imported approximately [REDACTED] cigarettes. ET anticipates importing approximately [REDACTED] of all its brand styles (all will be Seneca, Couture, and Opal brand cigarettes) in fiscal year 2015.

No one brand style of cigarettes sold by ET 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 ET for sale in the United States are 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, ET wishes to submit a plan to equalize the four health warning statements required by 15 U.S.C. §1333(c) for its Seneca, Couture and Opal brands. Each of the four warning statements will appear on the packs and cartons of each brand style of the Seneca, Couture and Opal brands of cigarettes imported by ET an equal number of times in the one year period beginning on the date this plan is approved.

The individual packs of Seneca, Couture and Opal cigarettes to be imported by ET 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.

ET understands that the FTC is charged with ensuring that ET'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.

ET 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. If,

¹ ET's fiscal year coincides with the calendar year.

² In fiscal year 2014, ET received its health warning approval letter from the FTC on April 23, 2014. Prior to that time the same brand styles of cigarettes were being imported by Canadian Agriculture Depot, LLC (CAD). In fiscal year 2014, CAD imported approximately [REDACTED] Seneca, Couture, and Opal brand cigarettes. CAD did not import or manufacture any cigarette brands in fiscal year 2015. This information is being provided since CAD and ET were operating with the same manager and operating from the same premises. Once the FTC plan for ET was approved, CAD ceased importing cigarettes. CAD voluntarily cancelled its TTB tobacco import permit and TTB made the cancellation effective as of January 31, 2015.

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, ET 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.

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.


ET does not plan to advertise Seneca, Couture and Opal brand cigarettes at this time. If this should change, we will notify the FTC and modify the plan accordingly.

We believe this plan complies in all respects with the Federal Cigarette Labeling and Advertising Act, as amended, (15 U.S.C. §1331 *et seq.*) including any modifications made by the Public Health 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

BMB: md/encs.

EVERYTHING TOBACCO, LLC
BRAND STYLES OF CIGARETTES
EXHIBIT "A"

Seneca Brand Styles

Full Flavor King Size Hard Pack
Blue King Size Hard Pack
Silver King size Hard Pack
Menthol King Size Hard Pack
Smooth Menthol King Size Hard Pack
Non-filter Full Flavor King Size Hard Pack

Full Flavor 100's Hard Pack
Blue 100's Hard Pack
Silver 100's Hard Pack
Menthol 100's Hard Pack
Smooth Menthol 100's Hard Pack
Extra Smooth Menthol 100's Hard Pack

Full Flavor 120's Hard Pack
Smooth 120's Hard Pack
Ultra 120's Hard Pack
Menthol 120's Hard Pack
Smooth Menthol 120's Hard Pack

Medium King Size Hard Pack
Medium 100's Hard Pack
Chill King Size Hard Pack

Full Flavor King Size Soft Pack
Blue King Size Soft Pack
Silver King Size Soft Pack
Menthol King Size Soft Pack
Smooth Menthol King Size Soft Pack

Full Flavor 100's Soft Pack
Blue 100's Soft Pack
Silver 100's Soft Pack
Menthol 100's Soft Pack
Smooth Menthol 100's Soft Pack

Full Flavor 72's Hard Pack
Blue 72's Hard Pack
Menthol 72's Hard Pack
Extra Smooth Menthol 100's Soft Pack

Couture Brand Styles

Ruby Slims King Size Hard Pack
Amethyst Slims King Size Hard Pack
Diamond Slims King Size Hard Pack
Aquamarine Slims King Size Hard Pack
Turquoise Slims King Size Hard Pack
Sapphire Slims King Size Hard Pack

Opal Brand Styles

Full Flavor Super Thins 120's Hard Pack
Smooth Super Thins 120's Hard Pack
Ultra Super Thins 120's Hard Pack
Menthol Super Thins 120's Hard Pack
Smooth Menthol Super Thins 120's Hard Pack

EXHIBIT "B"
EVERYTHING TOBACCO, LLC

BRAND

DATE[S] PACKAGING SUBMITTED TO FTC

Seneca

February 22, 2012, May 1, 2012
June 15, 2010, December 1, 2010
and December 1, 2011

Couture

February 22, 2012

Opal

February 22, 2012 (packs only) and
March 13, 2014 and April 8, 2014 (cartons only)



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

Division of
Advertising Practices

April 17, 2015

Barry Boren, Esq.
One Datran
9100 South Dadeland Boulevard
Suite 402
Miami, FL 33156

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a proposed plan filed on behalf of Everything Tobacco, LLC ("ET") on March 18, 2015, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Seneca, Couture, and Opal brands of cigarettes.

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

<u>Brand</u>	<u>Date(s)</u>
Seneca	June 15, 2010 December 1, 2010 December 1, 2011 February 22, 2012 May 1, 2012

¹ Although the warnings on certain sample cartons submitted for the Seneca and Opal brands were not sufficiently conspicuous, corrected samples were subsequently submitted. This approval pertains only to packaging that meets the requirements of the Cigarette Act in force as of the date of this letter. Furthermore, the four health warnings must appear exactly as shown on the packs and cartons that the Commission approved.

<u>Brand</u>	<u>Date(s)</u>
Couture	February 22, 2012
Opal	February 22, 2012 (packs only) March 13, 2014 (cartons only) April 8, 2014 (cartons only)

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

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

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

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

Please note that this letter only approves ET's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on ET's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging for ET's

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. Barry Boren
April 17, 2015
Page 3

cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of ET's packaging under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

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

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

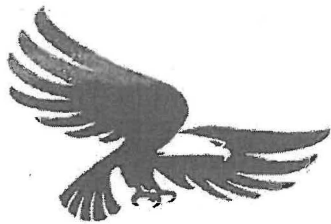
This approval is effective on the date of this letter and runs through April 16, 2016, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

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

Very truly yours,

A handwritten signature in black ink, appearing to read "Mary K. Engle". The signature is fluid and cursive, with the first name "Mary" and last name "Engle" clearly distinguishable.

Mary K. Engle
Associate Director



Commonwealth
B R A N D S, I N C.

April 14, 2015

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

**RE: COMMONWEALTH BRANDS, INC.
2015 CIGARETTE WARNING LABEL ROTATION PLANS**

Dear Ms. Engle:

Commonwealth Brands, Inc., 5900 North Andrews Avenue, Ft. Lauderdale, FL 33309 hereby submits its 2015 Cigarette Warning Label Rotation plans for the following brands:

Crowns	Raven
Davidoff	Riviera
Fortuna	Sonoma
Gauloises	Tuscany
Gitanes	USA Gold
Malibu	West
Montclair	

This requests approval of a plan to conduct our manufacturing operations so that the four health warnings specified in 15 USC §1333(a)(1) of the Federal Cigarette Labeling and Advertising Act (the "Cigarette Labeling Act"), shall appear on the packages and cartons of each brand style of cigarettes an equal number of times during the 12-month period starting from the date this plan is approved by the FTC. These brand styles meet the statutory requirements for the equalization method set out in 15 USC §1333(c)(2)(C) in that (i) none of the brand styles exceed one-fourth of 1 percent of all cigarettes sold in the U.S. during Commonwealth's most recent fiscal year preceding submission of this application; and (ii) more than 50% of the cigarettes manufactured by Commonwealth Brands are packaged into brands styles that fall below the maximum volume set out in (i) above. Through the date of this application the Surgeon General's

5900 N. Andrews Ave., Suite 1100 Fort Lauderdale, FL 33309 Ph. (954) 772-9000

www.commonwealthbrands.com
An IMPERIAL TOBACCO GROUP company

warnings on the packages for the brand styles of Commonwealth Brands have been rotated in accordance with its previously approved plans. If such request is approved, Commonwealth will require one-fourth of each package and carton material order to be printed with each one of the four warnings. Commonwealth Brands will maintain records that document compliance with this rotation plan.

The sales figures for Commonwealth Brands' styles, each of which qualify for the exemption during the most recent fiscal year preceding submission of this application (ending September 30, 2014), are reported in the attached **Exhibit B**.

During 2015, Commonwealth Brands will manufacture 128 brand styles.

The four health warnings will appear exactly as shown on the packs and cartons submitted with Commonwealth's letters of the following dates:

<u>Brand(s)</u>	<u>Date(s)</u>
Crowns	September 7, 2010
Davidoff	January 2, 2013 March 25, 2014
Fortuna	March 18, 2010 April 28, 2010
Gauloises	April 28, 2010
Gitanes	April 28, 2010
Malibu	September 25, 2009 January 5, 2011 (cartons) January 24, 2011 (packs)
Montclair	March 18, 2010 May 29, 2013 (Black & Silver 100s) June 6, 2013 (Blue & Menthol Gold 100s)
Raven	September 7, 2010
Riviera	September 7, 2010
Sonoma	July 28, 2010
Tuscany	September 7, 2010
USA Gold	June 19, 2013

July 18, 2013 (Blue packs and cartons)

September 30, 2013 (Glide Tec outer packs)

November 25, 2013 (Glide Tec inner packs)

January 26, 2015 (Glide Tec cartons)¹

West

March 18, 2010

April 28, 2010

June 3, 2010 (Menthol Dark Green 100s)

The warnings read precisely as required by The Cigarette Labeling Act. Brand style packaging has not changed since the dates noted above.

A listing of all Commonwealth Brands' styles is attached at **Exhibit A**. The sales figures for each of Commonwealth Brands' styles during Commonwealth's most recent fiscal year preceding submission of this application are reported in the attached **Exhibit B**. Industry sales for the corresponding one-year period ending September 30, 2014, were [REDACTED] units. The source of industry sales information are The Maxwell Report, Fourth Quarter 2013 and First, Second and Third Quarters, 2014. Commonwealth Brands' total sales volume during its most recent fiscal year preceding submission of this application was [REDACTED] units and its estimated total sales volume for the next fiscal year is [REDACTED] units. Commonwealth Brands' sales volume is measured on a fiscal year.

Commonwealth Brands will continue to be in compliance with the following plans related to advertising the brand styles:

Crowns – The December 2, 2010, plan for advertising which confirmed that Commonwealth Brands did not plan to advertise Crowns over the internet.

Davidoff - The February 13, 2008, plan for display of the warnings in internet advertising.

Fortuna – The July 16, 2008, plan for advertising which included a plan for display of the warnings in internet advertising.

Gauloises – The May 1, 2009, plan for advertising which confirmed that Commonwealth Brands did not plan to advertise Gauloises over the internet.

Gitanes - The May 1, 2009, plan for advertising which confirmed that Commonwealth Brands did not plan to advertise Gitanes over the internet.

¹ Commonwealth Brands submitted revised samples for the USA Gold Glide Tec carton, but also plans to sell through its inventory of the previously approved cartons.

Malibu – The February 13, 2008, plan for display of the warnings in internet advertising.

Montclair – The January 31, 2002, plan for advertising and the February 13, 2008, plan for display of the warnings in internet advertising.

Raven - The December 2, 2010, plan for advertising which confirmed that Commonwealth Brands did not plan to advertise Raven over the internet.

Riviera – The December 11, 2006, plan for advertising and the December 2, 2010, revision which confirmed that Commonwealth Brands did not plan to advertise Riviera over the internet.

Sonoma – The February 13, 2008, plan for display of the warnings in internet advertising.

Tuscany - The December 2, 2010, plan for advertising which confirmed that Commonwealth Brands did not plan to advertise Tuscany over the internet.

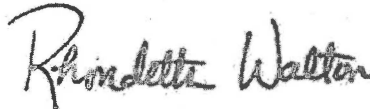
USA Gold – The February 13, 2008, plan for display of the warnings in internet advertising.

West – The March 3, 2008, and the April 16, 2008, plans for advertising which included a plan for display of the warning in internet advertising.

A copy of the Commonwealth Brands advertising rotation plan is attached as **Exhibit C**. This will also confirm that Commonwealth Brands has no Spanish language advertising with regard to any of its brands and no plans to implement same.

If you require any additional information, please contact me.

Sincerely,

A handwritten signature in dark ink, appearing to read "Rhondetta Walton". The signature is fluid and cursive, with the first name being more prominent.

Rhondetta Walton
Sr. Legal Counsel

Attachments:

Exhibit A – List of Brand Styles as of April 14, 2015

Exhibit B – Cigarette Volume 10/01/2013 – 09/30/2014

Exhibit C – Quarterly Warning Rotation Plan for Advertisements

EXHIBIT A

COMMONWEALTH BRANDS ROTATION PLAN
PACKAGING AND CARTON LABELS

BRAND STYLES AS OF APRIL 14, 2015

BRAND STYLES UTILIZING THE EQUAL NUMBER OF TIMES WARNING STATEMENT
ROTATION (15 U.S.C. §1333(c)(2)(C)):

CROWNS

RED KING SIZE BOX
GOLD KING SIZE BOX
BLUE KING SIZE BOX
MENTHOL DARK GREEN KING SIZE BOX
MENTHOL GREEN KING SIZE BOX
RED 100s BOX
GOLD 100s BOX
BLUE 100s BOX
MENTHOL DARK GREEN 100s BOX
MENTHOL GREEN 100s BOX
NON-FILTER KING SIZE SOFT PACK

DAVIDOFF

CLASSIC FILTER LUXURY LENGTH BOX
GOLD FILTER LUXURY LENGTH BOX
MENTHOL FILTER LUXURY LENGTH BOX
MENTHOL SILVER FILTER LUXURY LENGTH BOX
GOLD SLIMS FILTER LUXURY LENGTH BOX
MENTHOL SILVER SLIMS LUXURY LENGTH BOX

FORTUNA

RED FILTER KING SIZE BOX
RED FILTER 100s BOX
BLUE FILTER KING SIZE BOX
BLUE FILTER 100s BOX
MENTHOL FILTER DARK GREEN KING SIZE BOX
MENTHOL FILTER DARK GREEN 100s BOX
PALE BLUE FILTER KING BOX
PALE BLUE FILTER 100s BOX
MENTHOL GREEN FILTER KING BOX
MENTHOL GREEN FILTER 100s BOX
NON-FILTER KING SIZE SOFT PACK

GAULOISES

BLUE FILTER KING SIZE BOX
RED FILTER KING SIZE BOX
YELLOW FILTER KING SIZE BOX

GITANES

DARK BLUE FILTER KING SIZE BOX
BLUE FILTER KING SIZE BOX

MALIBU

BLUE SLIMS FILTER 100s BOX
PINK SLIMS FILTER 100s BOX
MENTHOL GREEN SLIMS FILTER 100s BOX
BLUE SLIMS FILTER 120s BOX
PINK SLIMS FILTER 120s BOX
MENTHOL GREEN SLIMS FILTER 120'S BOX

MONTCLAIR

BLACK FILTER 100s BOX
BLUE FILTER KING SIZE BOX
BLUE FILTER 100s BOX
GRAY FILTER KING SIZE BOX
SILVER FILTER 100s BOX
MENTHOL GOLD FILTER 100s BOX
PURPLE SLIMS FILTER 100s BOX
MENTHOL GREEN SLIMS FILTER 100s BOX

RAVEN

RED KING SIZE BOX
GOLD KING SIZE BOX
BLUE KING SIZE BOX
MENTHOL DARK GREEN KING SIZE BOX
MENTHOL GREEN KING SIZE BOX
RED 100s BOX
GOLD 100s BOX
BLUE 100s BOX
MENTHOL DARK GREEN 100s BOX
MENTHOL GREEN 100s BOX
NON-FILTER KING SIZE SOFT PACK

RIVIERA

RED KING SIZE BOX
GOLD KING SIZE BOX
BLUE KING SIZE BOX
MENTHOL DARK GREEN KING SIZE BOX
MENTHOL GREEN KING SIZE BOX
RED 100s BOX
GOLD 100s BOX
BLUE 100s BOX
MENTHOL DARK GREEN 100s BOX
MENTHOL GREEN 100s BOX
NON-FILTER KING SIZE SOFT PACK

SONOMA

RED FILTER KING SIZE BOX
RED FILTER 100s SOFT PACK
RED FILTER 100s BOX
GOLD FILTER KING SIZE BOX
GOLD FILTER 100s SOFT PACK
GOLD FILTER 100s BOX
BLUE FILTER 100s SOFT PACK
BLUE FILTER KING SIZE BOX
MENTHOL GREEN FILTER 100s SOFT PACK
MENTHOL GREEN FILTER KING SIZE BOX
MENTHOL DARK GREEN FILTER KING SIZE BOX
MENTHOL DARK GREEN FILTER 100s SOFT PACK
MENTHOL DARK GREEN FILTER 100s BOX
NON FILTER KING SIZE SOFT PACK

TUSCANY

RED KING SIZE BOX
GOLD KING SIZE BOX
BLUE KING SIZE BOX
MENTHOL DARK GREEN KING SIZE BOX
MENTHOL GREEN KING SIZE BOX
RED 100s BOX
GOLD 100s BOX
BLUE 100s BOX
MENTHOL DARK GREEN 100s BOX
MENTHOL GREEN 100s BOX
NON-FILTER KING SIZE SOFT PACK

USA GOLD

RED FILTER KING SIZE SOFT PACK
RED FILTER KING SIZE BOX
RED FILTER KING SIZE GLIDE TEC BOX
RED FILTER 100s SOFT PACK
RED FILTER 100s BOX
GOLD FILTER KING SIZE SOFT PACK
GOLD FILTER KING SIZE BOX
GOLD FILTER KING SIZE GLIDE TEC BOX
GOLD FILTER 100s SOFT PACK
GOLD FILTER 100s BOX
BLUE FILTER KING SIZE SOFT PACK
BLUE FILTER KING SIZE BOX
BLUE FILTER 100s SOFT PACK
BLUE FILTER 100s BOX
MENTHOL GOLD FILTER KING SIZE SOFT PACK
MENTHOL GOLD FILTER 100s BOX
MENTHOL GOLD FILTER 100s SOFT PACK
MENTHOL FILTER KING SIZE SOFT PACK (DARK GREEN PACKAGING)
MENTHOL FILTER KING SIZE BOX (DARK GREEN PACKAGING)
MENTHOL FILTER KING SIZE GLIDE TEC BOX (DARK GREEN PACKAGING)
MENTHOL FILTER 100s SOFT PACK (DARK GREEN PACKAGING)
MENTHOL FILTER 100s BOX (DARK GREEN PACKAGING)
NON FILTER KING SIZE SOFT PACK

WEST

RED FILTER KING SIZE BOX
BLUE FILTER KING SIZE BOX
MENTHOL DARK GREEN FILTER KING SIZE BOX
MENTHOL GREEN FILTER KING SIZE BOX
RED FILTER 100s BOX
BLUE FILTER 100s BOX
GRAY FILTER KING SIZE BOX
GRAY FILTER 100s BOX
MENTHOL DARK GREEN FILTER 100s BOX
MENTHOL GREEN FILTER 100s BOX
NON FILTER KING SIZE SOFT PACK

EXHIBIT B**FISCAL YEAR 2014**

BRAND	Product	Gross Units
CROWNS	CROWNS BLUE 100s BOX	
	CROWNS BLUE KINGS BOX	
	CROWNS MN DK GRN 100s BOX	
	CROWNS MN DK GRN KINGS BOX	
	CROWNS GOLD 100s BOX	
	CROWNS GOLD KINGS BOX	
	CROWNS MN GRN 100s BOX	
	CROWNS MN GRN KINGS BOX	
	CROWNS NF SOFT	
	CROWNS RED 100s BOX	
DAVIDOFF FORTUNA	CROWNS RED KINGS BOX	
	FORTUNA BLUE 100s BOX	
	FORTUNA BLUE KINGS BOX	
	FORTUNA MN DK GRN 100s BOX	
	FORTUNA MN DK GRN KINGS BOX	
	FORTUNA MN GRN 100s BOX	
	FORTUNA MN GRN KINGS BOX	
	FORTUNA NF KINGS SOFT	
	FORTUNA PALE BLUE 100s BOX	
	FORTUNA PALE BLUE KINGS BOX	
GAULOISES GITANES MALIBU	FORTUNA RED 100s BOX	
	FORTUNA RED KINGS BOX	
	MALIBU BLUE SLIMS 100s BOX	
	MALIBU BLUE SLIMS 120s BOX	
	MALIBU MN GRN SLIMS 100s BOX	
	MALIBU MN GRN SLIMS 120s BOX	
	MALIBU PINK SLIMS 100s BOX	
	MALIBU PINK SLIMS 120s BOX	
MONTCLAIR	MONTCLAIR BLACK 100s BOX	
	MONTCLAIR BLUE KINGS BOX	
	MONTCLAIR GRAY KINGS BOX	
	MONTCLAIR BLUE 100s BOX	
	MONTCLAIR MN GOLD 100s BOX	
RAVEN RIVIERA	MONTCLAIR SILVER 100s BOX	

SF

SF BLUE 100s BOX
SF BLUE KINGS BOX
SF DK GRN 100s BOX
SF DK GRN KINGS BOX
SF GRAY 100s BOX
SF GRAY KINGS BOX
SF NF KINGS SOFT
SF PALE GRN 100s BOX
SF PALE GRN KINGS BX
SF RED 100s BOX
SF RED KINGS BOX

SONOMA

SONOMA BLUE 100s SOFT
SONOMA BLUE KINGS BOX
SONOMA MN DK GRN 100s BOX
SONOMA MN DK GRN 100s SOFT
SONOMA MN DK GRN KINGS BOX
SONOMA GOLD 100s BOX
SONOMA GOLD 100s SOFT
SONOMA GOLD KINGS BOX
SONOMA MN GRN 100s SOFT
SONOMA MN GRN KINGS BOX
SONOMA NF KINGS SOFT
SONOMA RED 100s BOX
SONOMA RED 100s SOFT
SONOMA RED KINGS BOX

TUSCANY

USA GOLD

USA GOLD BLUE 100s BOX
USA GOLD BLUE 100s SOFT
USA GOLD BLUE KINGS BOX
USA GOLD BLUE KINGS SOFT
USA GOLD MENTHOL 100s BOX
USA GOLD MENTHOL 100s SOFT
USA GOLD MENTHOL KING BOX
USA GOLD MENTHOL KING SOFT
USA GOLD MENTHOL KINGS GLIDE TEC
USA GOLD GOLD 100s BOX
USA GOLD GOLD 100s SOFT
USA GOLD GOLD KINGS BOX
USA GOLD GOLD KINGS GLIDE TEC
USA GOLD GOLD KINGS SOFT
USA GOLD MN GOLD 100s BOX
USA GOLD MN GOLD 100s SOFT
USA GOLD MN GOLD KING SOFT

	USA GOLD NF KINGS SOFT	
	USA GOLD RED 100s BOX	
	USA GOLD RED 100s SOFT	
	USA GOLD RED KINGS BOX	
	USA GOLD RED KINGS GLIDE TEC	
	USA GOLD RED KINGS SOFT	
WEST	WEST BLUE 100s BOX	
	WEST BLUE KINGS BOX	
	WEST MN DK GRN 100s BOX	
	WEST MN DK GRN KINGS BOX	
	WEST GRAY 100s BOX	
	WEST GRAY KINGS BOX	
	WEST MN GRN 100s BOX	
	WEST MN GRN KINGS BOX	
	WEST RED 100s BOX	
	WEST RED KINGS BOX	

Grand Total		
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EXHIBIT C**COMMONWEALTH BRANDS
ADVERTISING ROTATION PLAN****QUARTER IN WHICH
MATERIALS ARE
PRODUCED****WARNING NOTICE UTILIZED****BRAND****USA GOLD****RIVIERA****SONOMA****MONTCLAIR**1st Q (Jan – Mar)

A

B

C

D

2nd Q (Apr. – June)

B

C

D

A

3rd Q (July – Sept.)

C

D

A

B

4th Q (Oct. – Dec.)

D

A

B

C

DAVIDOFF**TUSCANY****WEST****MALIBU**1st Q (Jan – Mar)

A

B

C

D

2nd Q (Apr. – June)

B

C

D

A

3rd Q (July – Sept.)

C

D

A

B

4th Q (Oct. – Dec.)

D

A

B

C

FORTUNA**GAULOISES****GITANES****RAVEN**1st Q (Jan – Mar)

A

B

C

D

2nd Q (Apr. – June)

B

C

D

A

3rd Q (July – Sept.)

C

D

A

B

4th Q (Oct. – Dec.)

D

A

B

C

CROWNS1st Q (Jan – Mar)

C

2nd Q (Apr. – June)

D

3rd Q (July – Sept.)

A

4th Q (Oct. – Dec.)

B

**MULTIPLE BRANDS/
NON-BRAND SPECIFIC**1st Q (Jan – Mar)

A

2nd Q (Apr. – June)

B

3rd Q (July – Sept.)

C

4th Q (Oct. – Dec.)

D

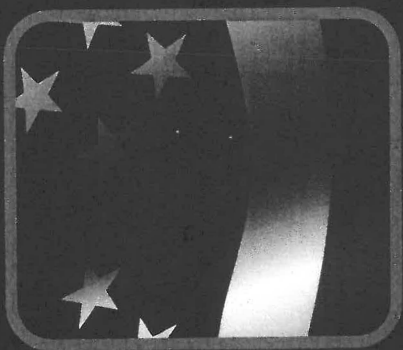
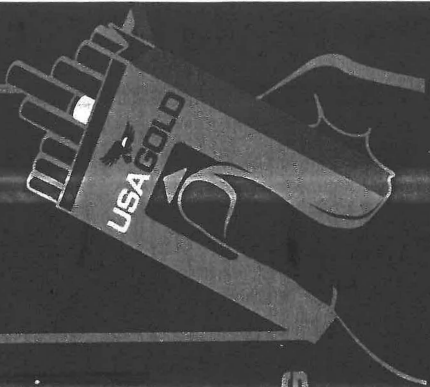
- A -- SURGEON GENERAL'S WARNING: Smoking Causes Lung Cancer, Heart Disease, Emphysema, And May Complicate Pregnancy.
- B -- SURGEON GENERAL'S WARNING: Quitting Smoking Now Greatly Reduces Serious Risks to Your Health.
- C -- SURGEON GENERAL'S WARNING: Smoking By Pregnant Women May Result in Fetal Injury,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

Selected packaging samples from those
submitted with the plan.

USA GOLD MENTHOL

MADE IN AMERICA

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



RAISE THE FLAG

USA GOLD

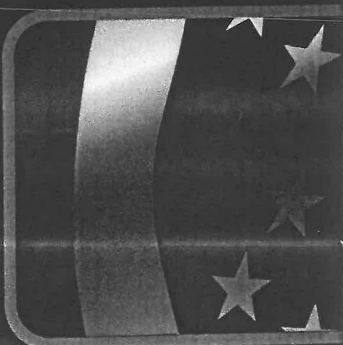


MADE IN AMERICA

USA GOLD MENTHOL



RAISE THE FLAG



GOLD

MADE IN AMERICA

RAISE THE FLAG

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



USAGOLD

FSC



MADE IN AMERICA

GOLD

USAGOLD



RAISE THE FLAG





Division of
Advertising Practices

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

April 17, 2015

Rhondetta Walton, Esq.
Commonwealth Brands, Inc.
5900 North Andrews Avenue
Suite 1100
Fort Lauderdale, FL 33309

Dear Ms. Walton:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Commonwealth Brands, Inc. ("Commonwealth") on April 14, 2015, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Crowns, Davidoff, Fortuna, Gauloises, Gitanes, Malibu, Montclair, Raven, Riviera, Sonoma, Tuscany, USA Gold, and West brands of cigarettes.

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

<u>Brand</u>	<u>Date(s)</u>
Crowns	September 7, 2010
Davidoff	January 2, 2013
Fortuna	March 18, 2010 April 28, 2010
Gauloises	April 28, 2010
Gitanes	April 28, 2010
Malibu	September 25, 2009 January 5, 2011 (cartons only) January 24, 2011 (packs only)

<u>Brand</u>	<u>Date(s)</u>
Montclair	March 18, 2010 May 29, 2013 June 6, 2013
Raven	September 7, 2010
Riviera	September 7, 2010
Sonoma	July 28, 2010
Tuscany	September 7, 2010
USA Gold ¹	June 19, 2013 July 18, 2013 September 30, 2013 November 25, 2013 January 26, 2015
West	March 18, 2010 April 28, 2010 June 3, 2010

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

- Eleven varieties of the Crowns brand: Red Kings Box, Red 100's Box, Gold Kings Box (tan packaging), Gold 100's Box (tan packaging), Blue Kings Box, Blue 100's Box, Menthol Dark Green Kings Box, Menthol Dark Green 100's Box, Menthol Green Kings Box, Menthol Green 100's Box, and Non-filter Kings soft pack;
- Six 93 millimeter "Luxury Length" Box varieties of the Davidoff brand: Classic, Gold, Menthol, Menthol Silver, Gold Slims, and Menthol Silver Slims;

¹ Commonwealth stated in its April 14, 2015 letter that it intends to run out its existing inventory of approved packaging for the USA Gold brand.

² We note that Commonwealth is using colors in the names of most of its cigarette varieties (e.g., Crowns Blue Kings Box) and, except as specified below, the color used for a variety's packaging does conform to the color used in its name. We also note that for many of Commonwealth's varieties neither the color names nor the word "menthol" are printed on the packaging.

Rhondetta Walton, Esq.

April 17, 2015

Page 3

- Eleven varieties of the Fortuna brand: Red Kings Box, Red 100's Box, Blue Kings Box, Blue 100's Box, Pale Blue Kings Box, Pale Blue 100's Box, Menthol Dark Green Kings Box, Menthol Dark Green 100's Box, Menthol Green Kings Box (blue/green packaging), Menthol Green 100's Box (blue/green packaging), and Non-filter Kings soft pack;
- Three Box varieties of the Gauloises brand: Red Kings, Blue Kings, and Yellow Kings;
- Two Box varieties of the Gitanes brand: Dark Blue Kings (packaging has a blue background with white lettering) and Blue Kings (packaging has a white background with blue lettering);
- Six Box varieties of the Malibu brand: Blue Slims 100's, Blue Slims 120's, Pink Slims 100's, Pink Slims 120's, Menthol Green Slims 100's, and Menthol Green Slims 120's;
- Eight varieties of the Montclair brand: Black 100's Box, Blue Kings Box, Blue 100's Box, Gray Kings Box, Silver 100's Box, Menthol Gold 100's Box, Purple Slims 100's Box, and Menthol Green Slims 100's Box;
- Eleven varieties of the Raven brand: Red Kings Box, Red 100's Box, Gold Kings Box (tan packaging), Gold 100's Box (tan packaging), Blue Kings Box, Blue 100's Box, Menthol Dark Green Kings Box, Menthol Dark Green 100's Box, Menthol Green Kings Box, Menthol Green 100's Box, and Non-filter Kings soft pack;
- Eleven varieties of the Riviera brand: Red Kings Box, Red 100's Box, Gold Kings Box (tan packaging), Gold 100's Box (tan packaging), Blue Kings Box, Blue 100's Box, Menthol Dark Green Kings Box, Menthol Dark Green 100's Box, Menthol Green Kings Box, Menthol Green 100's Box, and Non-filter Kings soft pack;
- Fourteen varieties of the Sonoma brand: Red Kings Box, Red 100's soft pack, Red 100's Box, Gold Kings Box (tan packaging), Gold 100's soft pack (tan packaging), Gold 100's Box (tan packaging), Blue Kings Box (blue-gray packaging), Blue 100's soft pack (blue-gray packaging), Menthol Dark Green Kings Box, Menthol Dark Green 100's soft pack, Menthol Dark Green 100's Box, Menthol Green Kings Box, Menthol Green 100's soft pack, and Non-filter Kings soft pack;
- Eleven varieties of the Tuscany brand: Red Kings Box, Red 100's Box, Gold Kings Box (tan packaging), Gold 100's Box (tan packaging), Blue Kings Box, Blue 100's Box, Menthol Dark Green Kings Box, Menthol Dark Green 100's Box, Menthol Green Kings Box, Menthol Green 100's Box, and Non-filter Kings soft pack;
- Twenty-three varieties of the USA Gold brand: Red Kings Box, Red Kings Glide Tec Box, Red Kings soft pack, Red 100's Box, Red 100's soft pack, Gold Kings Box, Gold Kings Glide Tec Box, Gold Kings soft pack, Gold 100's Box, Gold 100's soft pack, Blue Kings Box, Blue Kings soft pack, Blue 100's Box, Blue 100's soft pack, Menthol Gold

Kings soft pack, Menthol Gold 100's Box, Menthol Gold 100's soft pack, Menthol Kings Box (Dark Green Packaging), Menthol Kings Glide Tec Box (Dark Green Packaging), Menthol Kings soft pack (Dark Green Packaging), Menthol 100's Box (Dark Green Packaging), Menthol 100's soft pack (Dark Green Packaging), and Non-filter Kings soft pack; and

- Eleven varieties of the West brand: Red Kings Box, Red 100's Box, Blue Kings Box, Blue 100's Box, Gray Kings Box, Gray 100's Box, Menthol Dark Green Kings Box, Menthol Dark Green 100's Box, Menthol Green Kings Box, Menthol Green 100's Box, and Non-filter Kings soft pack.

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

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

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

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

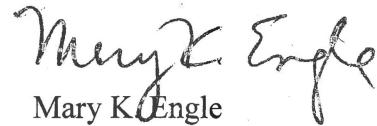
This approval is effective on the date of this letter and runs through April 16, 2016, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

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.

Rhondetta Walton, Esq.
April 17, 2015
Page 5

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

Very truly yours,

A handwritten signature in cursive script that reads "Mary K. Engle". The signature is written in dark ink and is positioned above the printed name and title.

Mary K. Engle
Associate Director



March 13, 2015

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

RE: ITG Brands, LLC (formerly known as Lignum-2, L.L.C.) Cigarette Labeling
Rotation Plan

Dear Ms. Engle:

The following provides the 2015 Cigarette Labeling Rotation plan for the Rave brand of ITG Brands, LLC (formerly known as Lignum-2, L.L.C.) ("ITG Brands"), 5900 North Andrews Avenue, Ft. Lauderdale, FL 33309.

This letter requests approval of a plan to conduct manufacturing operations so that the four health warnings specified in 12 U.S.C. 1331, Section 4 (a)(1), Federal Cigarette Labeling and Advertising Act (the "Act"), shall appear on the packs and cartons of each brand style of Rave cigarettes, an equal number of times during the twelve month period starting from the date this plan is approved by the FTC. During 2015, the Rave brand will be offered in nine styles as listed in Exhibit A. Rave is the only brand that ITG Brands currently manufactures and ITG Brands does not import any cigarette brands.

Based on the sales volume for the fiscal year ending September 30, 2014, none of the Rave brand styles exceed one-fourth of one percent of cigarettes sold in the United States. Sales volume for each of the Rave styles is reported in the attached Exhibit B. Industry sales for the corresponding one year period ending September 30, 2013 are estimated to be 265.9 billion units. Sources used for industry sales information are: The Maxwell Report, Fourth Quarter 2013 and First, Second and Third Quarters, 2014.

ITG Brands total sales volume for 2014 was [REDACTED] units. ITG Brands estimates total sales volume for Rave in 2015 to be [REDACTED] units.

The fourth health warnings will appear exactly as shown on packs and cartons submitted to FTC in a letter dated January 12, 2010. The warnings read precisely as required by the Act.

5900 N. Andrews Ave., Suite 1100 Fort Lauderdale, FL 33309

www.imperial-tobacco.com

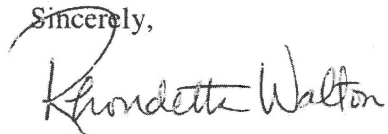
An IMPERIAL TOBACCO GROUP company

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

In addition, ITG Brands will continue to use the advertising plan approved May 14, 2009 for the Rave brand.

If you require any additional information please contact me.

Sincerely,

A handwritten signature in cursive script that reads "Rhondetta Walton". The signature is written in dark ink and is positioned below the word "Sincerely,".

Rhondetta Walton
Sr. Legal Counsel

EXHIBIT A

ITG BRANDS, LLC

RAVE BRAND STYLES AS OF MARCH 13, 2015

BRAND STYLE

RAVE RED KING BOX

RAVE MENTHOL KING BOX

RAVE GOLD KING BOX

RAVE RED 100s SOFT PACK

RAVE MENTHOL 100s SOFT PACK

RAVE GOLD 100s SOFT PACK

RAVE MENTHOL 100s BOX

RAVE RED 100s BOX

RAVE GOLD 100s BOX

EXHIBIT B

ITG Brands, LLC
RAVE UNIT SALES VOLUME
BY STYLE
FY 2014

BRAND STYLE	STICKS
-------------	--------

RAVE RED KING BOX	
-------------------	--

RAVE MENTHOL KING BOX	
-----------------------	--

RAVE GOLD KING BOX	
--------------------	--

RAVE RED 100s SOFT PACK	
-------------------------	--

RAVE MENTHOL 100s SOFT	
------------------------	--

RAVE GOLD 100s SOFT PACK	
--------------------------	--

RAVE MENTHOL 100s BOX	
-----------------------	--

RAVE RED 100s BOX	
-------------------	--

RAVE GOLD 100s BOX	
--------------------	--



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

Division of
Advertising Practices

April 24, 2015

Ms. Rhondetta Walton, Esq.
ITG Brands, LLC
5900 North Andrews Avenue
Suite 1100
Ft. Lauderdale, FL 33309

Dear Ms. Walton:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a proposed plan filed by ITG Brands, LLC ("ITG") on March 13, 2015, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Rave brand of cigarettes.

ITG's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted on January 12, 2010 continue to appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹ Accordingly, ITG's plan for simultaneous display of the four health warnings on packaging is hereby approved for the following nine varieties of the Rave brand: Red Kings box, Red 100's (soft pack and box), Gold Kings box, Gold 100's (soft pack and box), Menthol Kings box, and Menthol 100's (soft pack and box).

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

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

¹ ITG stated in its March 13, 2015 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on January 12, 2010.

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

Ms. Rhondetta Walton
April 24, 2015
Page 2

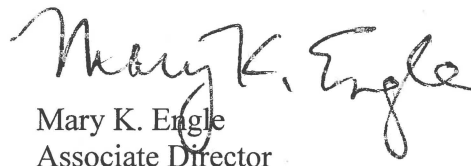
the rotation, size, and conspicuousness of the warnings on ITG's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging or in advertising for ITG's cigarettes. Nor does this letter purport to interpret or express any opinion about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

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

This approval is effective on the date of this letter and runs through April 23, 2016, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

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

Very truly yours,


Mary K. Engle
Associate Director

Six Nations Manufacturing
11359 Southwestern Blvd.

P.O. Box 377

Irving, NY 14081

Tele: 716-934-5130

Fax: 716-934-3189

April 24, 2015

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

Re: Cigarette Health Warning Equalization Plan

Dear Ms. Engle:

This letter is being submitted for the renewal of the Surgeon General Warning Rotation Plan for packaging of Stallion, Bronco and Native Pride. The "Stallion", "Bronco", and "Native Pride" cigarette brands are manufactured by J. Conrad Seneca, d.b.a. Six Nations Manufacturing. Upon renewal of this plan, the manufacturer intends to continue manufacturing these cigarettes under the authority of the Department Of The Treasury, Alcohol and Tobacco Tax and Trade Bureau (Manufacturer of Tobacco Products License TP-NY-15033) and J. Conrad Seneca, d.b.a. Six Nations Manufacturing intends to market and sell the Stallion brands. The Buffalo, Gator, and Senate brands are the other brands we manufacture at this time. We do not import any brands at this time. Six Nations Manufacturing letter dated June 2, 2014 for health warning statement plans for Buffalo, Gator and Senate was approved on June 9, 2014.

Stallion, Bronco and Native Pride cigarettes are manufactured in the following variety of styles:

- (1) Stallion Full Flavor Red Kings Box
- (2) Stallion Smooth Gold Kings Box
- (3) Stallion Menthol Kings Box
- (4) Stallion Full Flavor Red 100's Box
- (5) Stallion Smooth Gold 100's Box
- (6) Stallion Ultra Smooth Silver 100's Box
- (7) Stallion Menthol 100's Box
- (8) Bronco Red Kings Box
- (9) Bronco Gold Kings Box
- (10) Bronco Silver Kings Box
- (11) Bronco Menthol Kings Box
- (12) Bronco Menthol Gold Kings Box

- (13) Bronco Non-Filter Kings Box
- (14) Bronco Red 100's Box
- (15) Bronco Gold 100's Box
- (16) Bronco Silver 100's Box
- (17) Bronco Menthol 100's Box
- (18) Bronco Menthol Gold 100's Box
- (19) Native Pride Robust Full Bodied Flavor King Size Box
- (20) Native Pride Relaxed Smooth Flavor King Size Box
- (21) Native Pride Full Bodied Menthol Flavor King Size Box
- (22) Native Pride Robust Full Bodied Flavor 100's Size Box
- (23) Native Pride Relaxed Smooth Flavor 100's Size Box
- (24) Native Pride Full Bodied Menthol Flavor 100's Size Box
- (25) Native Pride Smooth Menthol Flavor 100's Size Box
- (26) Native Pride Ultra Smooth Flavor 100's Size Box

These cigarettes will be packaged in 200 count cartons ("Outer Cartons"). Each Outer Carton will contain 10 packs of 20 cigarettes each ("Pack"). For the Stallion brands, the warnings will appear exactly as shown on the Stallion Full Flavor Red 100's packs submitted with letter dated April 14, 2014 and on the other packs and cartons exactly as shown on the samples submitted with our March 24, 2014 letter. For the Bronco brand the warnings on the packs and cartons will appear exactly as submitted on November 15, 2012 and for the Native Pride brand they will appear exactly as submitted on November 14, 2011. Under Section 1333(c)(2) J. Conrad Seneca, d.b.a. Six Nations Manufacturing will display the four surgeon general health warnings an equal number of times on the packs and cartons for each brand style of the Stallion, Bronco and Native Pride brands for the one year period beginning on the date of approval of this plan. We have attached "Schedule A" as our actual annual production volume by style for fiscal year 2014 and have attached "Schedule B" as an estimate for our annual production volume by style for fiscal year 2015.

Our advertising plan for Stallion was approved on April 23, 2014 and for the Bronco and Native Pride brands on December 17, 2012 and we will remain in compliance with those plans.

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

Sincerely,



J. Conrad Seneca, Owner

Enclosures

SCHEDULE A: Actual annual (1/1/2014 -12/31/2014) production volume by Six Nations Manufacturing for Senate, Gator, Buffalo, Native Pride, Bronco and Stallion Cigarettes by style in sticks.

Style	Sticks
Bronco Red Kings Box	
Bronco Gold Kings Box	
Bronco Silver Kings Box	
Bronco Menthol Kings Box	
Bronco Menthol Gold Kings Box	
Bronco Non-Filter Kings Box	
Bronco Red 100's Box	
Bronco Gold 100's Box	
Bronco Silver 100's Box	
Bronco Menthol 100's Box	
Bronco Menthol Gold 100's Box	
Native Pride Robust Full Bodied Flavor King Size Box	
Native Pride Relaxed Smooth Flavor King Size Box	
Native Pride Full Bodied Menthol Flavor King Size Box	
Native Pride Robust Full Bodied Flavor 100's Size Box	
Native Pride Relaxed Smooth Flavor 100's Size Box	
Native Pride Full Bodied Menthol Flavor 100's Size Box	
Native Pride Smooth Menthol Flavor 100's Size Box	
Native Pride Ultra Smooth Flavor 100's Size Box	
Senate Full Flavor King's Size Box	
Senate Smooth King's Size Box	
Senate Menthol King's Size Box	
Senate Menthol Smooth King's Size Box	
Senate Ultra Smooth King's Size Box	
Senate Non-Filter King's Size Box	
Senate Full Flavor 100's Size Box	
Senate Smooth 100's Size Box	
Senate Menthol 100's Size Box	
Senate Menthol Smooth 100's Size Box	
Senate Ultra Smooth 100's Size Box	
Gator Full Flavor King's Size Box	
Gator Smooth King's Size Box	
Gator Menthol King's Size Box	
Gator Menthol Smooth King's Size Box	
Gator Ultra Smooth King's Size Box	
Gator Non-Filter King's Size Box	
Gator Full Flavor 100's Size Box	
Gator Smooth 100's Size Box	
Gator Menthol 100's Size Box	
Gator Menthol Smooth 100's Size Box	
Gator Ultra Smooth 100's Size Box	

SCHEDULE A: Actual annual (1/1/2014 -12/31/2014) production volume by Six Nations Manufacturing for Senate, Gator, Buffalo, Native Pride, Bronco and Stallion Cigarettes by style in sticks:
(continued)

Style	Sticks
Buffalo Full Flavor King's Size Box	
Buffalo Smooth King's Size Box	
Buffalo Menthol King's Size Box	
Buffalo Menthol Smooth King's Size Box	
Buffalo Ultra Smooth King's Size Box	
Buffalo Non-Filter King's Size Box	
Buffalo Full Flavor 100's Size Box	
Buffalo Smooth 100's Size Box	
Buffalo Menthol 100's Size Box	
Buffalo Menthol Smooth 100's Size Box	
Buffalo Ultra Smooth 100's Size Box	
Buffalo Full Flavor 100's Size Soft	
Buffalo Smooth 100's Size Soft	
Buffalo Menthol 100's Size Soft	
Buffalo Menthol Smooth 100's Size Soft	
Buffalo Ultra Smooth 100's Size Soft	
Stallion Full Flavor Red King Box	
Stallion Smooth Gold King Box	
Stallion Menthol King Box	
Satlion Full Flavor Red 100's Box	
Satlion Smooth Gold 100's Box	
Satlion Ultra Smooth Silver 100's Box	
Stallion Menthol 100's Box	
Totals	

SCHEDULE B: Estimated annual (1/1/2015 -12/31/2015) production volume by Six Nations Manufacturing for Senate, Gator, Buffalo, Native Pride, Bronco and Stallion Cigarettes by style in sticks.

Style	Sticks
Bronco Red Kings Box	
Bronco Gold Kings Box	
Bronco Silver Kings Box	
Bronco Menthol Kings Box	
Bronco Menthol Gold Kings Box	
Bronco Non-Filter Kings Box	
Bronco Red 100's Box	
Bronco Gold 100's Box	
Bronco Silver 100's Box	
Bronco Menthol 100's Box	
Bronco Menthol Gold 100's Box	
Native Pride Robust Full Bodied Flavor King Size Box	
Native Pride Relaxed Smooth Flavor King Size Box	
Native Pride Full Bodied Menthol Flavor King Size Box	
Native Pride Robust Full Bodied Flavor 100's Size Box	
Native Pride Relaxed Smooth Flavor 100's Size Box	
Native Pride Full Bodied Menthol Flavor 100's Size Box	
Native Pride Smooth Menthol Flavor 100's Size Box	
Native Pride Ultra Smooth Flavor 100's Size Box	
Senate Full Flavor King's Size Box	
Senate Smooth King's Size Box	
Senate Menthol King's Size Box	
Senate Menthol Smooth King's Size Box	
Senate Ultra Smooth King's Size Box	
Senate Non-Filter King's Size Box	
Senate Full Flavor 100's Size Box	
Senate Smooth 100's Size Box	
Senate Menthol 100's Size Box	
Senate Menthol Smooth 100's Size Box	
Senate Ultra Smooth 100's Size Box	
Gator Full Flavor King's Size Box	
Gator Smooth King's Size Box	
Gator Menthol King's Size Box	
Gator Menthol Smooth King's Size Box	
Gator Ultra Smooth King's Size Box	
Gator Non-Filter King's Size Box	
Gator Full Flavor 100's Size Box	
Gator Smooth 100's Size Box	
Gator Menthol 100's Size Box	
Gator Menthol Smooth 100's Size Box	
Gator Ultra Smooth 100's Size Box	

SCHEDULE B: Estimated annual (1/1/2015 -12/31/2015) production volume by Six Nations Manufacturing for Senate, Gator, Buffalo, Native Pride, Bronco and Stallion Cigarettes by style in sticks.
(continued)

Style	Sticks
Buffalo Full Flavor King's Size Box	
Buffalo Smooth King's Size Box	
Buffalo Menthol King's Size Box	
Buffalo Menthol Smooth King's Size Box	
Buffalo Ultra Smooth King's Size Box	
Buffalo Non-Filter King's Size Box	
Buffalo Full Flavor 100's Size Box	
Buffalo Smooth 100's Size Box	
Buffalo Menthol 100's Size Box	
Buffalo Menthol Smooth 100's Size Box	
Buffalo Ultra Smooth 100's Size Box	
Buffalo Full Flavor 100's Size Soft	
Buffalo Smooth 100's Size Soft	
Buffalo Menthol 100's Size Soft	
Buffalo Menthol Smooth 100's Size Soft	
Buffalo Ultra Smooth 100's Size Soft	
Stallion Full Flavor Red King's Box	
Stallion Smooth Gold King's Box	
Stallion Menthol King's Box	
Stallion Full Flavor Red 100's Box	
Stallion Smooth Gold 100's Box	
Stallion Ultra Smooth Gold 100's Box	
Stallion Menthol 100's Box	
Totals	



Division of
Advertising Practices

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

April 24, 2015

Mr. J. Conrad Seneca
Six Nations Manufacturing
11359 Southwestern Blvd.
P.O. Box 377
Irving, NY 14081

Dear Mr. Seneca:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by J. Conrad Seneca d/b/a Six Nations Manufacturing ("Six Nations") on April 24, 2015, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Bronco, Native Pride, and Stallion brands of cigarettes.

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

<u>Brand</u>	<u>Date(s)</u>
Bronco	November 15, 2012
Native Pride	November 14, 2011
Stallion	March 24, 2014 April 14, 2014

¹ Six Nations stated in its April 24, 2015 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on these dates.

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

- Seven box varieties of the Stallion brand: Full Flavor Red (Kings and 100's), Smooth Gold (Kings and 100's), Menthol (Kings and 100's), and Ultra Smooth Silver 100's;
- Eleven box varieties of the Bronco brand: Red (Kings and 100's), Gold (Kings and 100's), Silver (Kings and 100's), Menthol (Kings and 100's), Menthol Gold (Kings and 100's), and Non-Filter Kings; and
- Eight box varieties of the Native Pride brand: Robust Full Bodied Flavor (Kings and 100's), Relaxed Smooth Flavor (Kings and 100's), Full Bodied Menthol Flavor (Kings and 100's), Smooth Menthol Flavor 100's, and Ultra Smooth Flavor 100's.

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

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

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

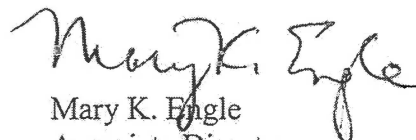
This approval is effective on the date of this letter and runs through April 23, 2016, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

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

Mr. J. Conrad Seneca
April 24, 2015
Page 3

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

Very truly yours,


Mary K. Engle
Associate Director

LAW OFFICES OF
BARRY M. BOREN

One Datan
9100 South Dadeland Boulevard
Suite 402
Miami, Florida 33156

borenlaw@bellsouth.net

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

April 13, 2015

Sent via Fax: 202-326-2190

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

Attention: Ms. Bonnie McGregor

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

Dear Mr. Engle:

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

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

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

In fiscal year 2014, Konci manufactured approximately [REDACTED] Golden Deer brand cigarettes.² In fiscal year 2015 to date, it has manufactured approximately [REDACTED] Golden Deer brand cigarettes. Konci anticipates manufacturing approximately [REDACTED] Golden Deer cigarettes in fiscal year 2015.

In addition to the Golden Deer cigarettes Konci is manufacturing in the United States, it also imports Chung Hwa brand cigarettes and Double Happiness brand cigarettes. In fiscal year 2014, Konci imported approximately [REDACTED] Chung Hwa and Double Happiness brand cigarettes. In fiscal year 2015 to date, Konci has imported approximately [REDACTED] Chung Hwa and Double Happiness brand cigarettes. In fiscal year 2015, Konci anticipates importing approximately [REDACTED] Chung Hwa and Double Happiness brand cigarettes.

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

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

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

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

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

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

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

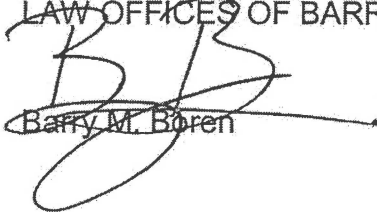
Konci does not plan to advertise the Golden Deer brand cigarettes at this time. If this should change, we will notify the FTC and modify the plan accordingly.

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

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

Sincerely yours,

LAW OFFICES OF BARRY M. BOREN



Barry M. Boren

BMB: md/enc.

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

GOLDEN DEER

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

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



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

Division of
Advertising Practices

May 7, 2015

Barry M. Boren, Esq.
One Datan
9100 South Dadeland Boulevard
Suite 402
Miami, FL 33156

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a proposed plan filed on behalf of Konci G & D Management Group (USA), Inc. ("Konci") on April 13, 2015, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Golden Deer brand of cigarettes.

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

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

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

¹ Konci stated in its April 13, 2015 letter that the four health warnings will appear exactly as shown on the sample packs and cartons submitted on April 23, 2012.

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

Barry M. Boren, Esq.
May 7, 2015
Page 2

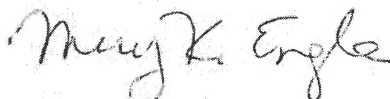
Please note that this letter only approves Konci's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness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

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

This approval is effective on the date of this letter and runs through May 6, 2016, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

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

Very truly yours,



Mary K. Engle
Associate Director

NASCO



PRODUCTS

321 Farmington Road, Mocksville, North Carolina 27028 • Phone: 336-940-3769 • Fax: 336-940-3669

April 28, 2015

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 approval of NASCO Products, LLC's plan to use the alternative method to the quarterly rotation of Surgeon General's Warnings on packaging of the RED SUN cigarette brand. RED SUN brand will be manufactured by NASCO Products, LLC. Upon approval of this plan, the manufacturer intends to sell these cigarettes under the authority of the Alcohol & Tobacco Tax and Trade Bureau (Manufacturer of Tobacco Products License TP-NC-15033).

The RED SUN cigarette brand will be manufactured in the following two (2) king size box varieties:

RED SUN King Size Box
RED SUN Bold Cold Menthol King Size Box

These cigarettes will be packaged in 200 count cartons ("Outer Cartons"). Each Outer Carton will contain 10 packs of 20 cigarettes each ("Pack").

The Surgeon General Warnings will be on each Pack and Outer Carton of cigarettes in the form and content dictated by the Federal Cigarette Labeling and Advertising Act. The warnings will be printed directly on the packaging in a legible and conspicuous manner and will be of a size, format, and type required by the Cigarette Act. The warnings will be placed on the product in a location which complies with applicable labeling statutes. The warnings will appear exactly as they do on the packs and cartons submitted with our letter dated March 3, 2015.

NASCO Products, LLC 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. The enclosed Exhibit A provides sales figures for all

NASCO Products, LLC's brands¹ for the previous fiscal year as well as anticipated sales figures for the one year period covered by this plan. We do not anticipate sales to exceed [REDACTED] sticks for any one brand style of cigarettes for the one year period covered by this plan.

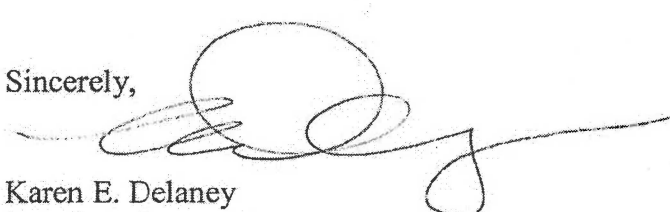
If this plan for the alternative to quarterly rotation of warnings on packaging is approved, the four cigarette health warnings will appear on the packs and cartons of each RED SUN cigarette brand style an equal number of times throughout the plan year. To ensure the cigarette health warnings appear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

NASCO Products, LLC continues to be in compliance with its November 19, 2014, plan for simultaneous display of the four health warnings on packaging for the SF cigarette brand approved on December 4, 2014.

At this time NASCO Products, LLC will do no advertising of cigarettes in any form. If NASCO Products, LLC decides to engage in advertising, NASCO Products, LLC will submit a plan to the FTC.

NASCO Products, LLC, the manufacturer, is aware of the requirements set forth by the FTC in the Cigarette Labeling and Advertising Act and the company's efforts are always to be fully compliant with the Cigarette Act. NASCO Products, LLC 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 716-270-1523 (phone), 716-877-3064 (fax), kdelaney@xxiicentury.com (email), or 9530 Main Street, Clarence, NY 14301 (mailing address).

Sincerely,



Karen E. Delaney
Tax Compliance Manager

¹ NASCO Products, LLC also manufactures the RED SUN and Magic cigarette brands for Goodrich Tobacco Company. Goodrich Tobacco Company, LLC has its own Cigarette Health Warning Rotation Plan. Sales of the RED SUN and Magic cigarette brands distributed by Goodrich Tobacco Company, LLC are not included in Exhibit A of our plan. NASCO Products, LLC and Goodrich Tobacco Company are affiliates and are both wholly-owned subsidiaries of 22nd Century Group, Inc.

EXHIBIT A

Actual sales figures January 1, 2014 - December 31, 2014

PRODUCT	STICKS
SF Red King Size Box	
SF Blue King Size Box	
SF Gray King Size Box	
SF Menthol Dark Green King Size Box	
SF Menthol Pale Green King Size Box	
SF Non-Filter King Size Soft Pack	
SF Red 100's Box	
SF Blue 100's Box	
SF Gray 100's Box	
SF Menthol Dark Green 100's Box	
SF Menthol Pale Green 100's Box	
RED SUN Regular King Size Box	
RED SUN Bold Cold Menthol King Size Box	

Estimated sales figures for one year period covered by plan

PRODUCT	STICKS
SF Red King Size Box	
SF Blue King Size Box	
SF Gray King Size Box	
SF Menthol Dark Green King Size Box	
SF Menthol Pale Green King Size Box	
SF Non-Filter King Size Soft Pack	
SF Red 100's Box	
SF Blue 100's Box	
SF Gray 100's Box	
SF Menthol Dark Green 100's Box	
SF Menthol Pale Green 100's Box	
RED SUN Regular King Size Box	
RED SUN Bold Cold Menthol King Size Box	

Selected packaging samples from those
submitted with the plan.

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



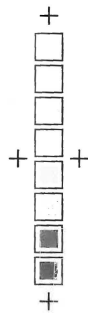
Made in USA
Goodrich Tobacco Company
P.O. Box 508, Clarence, NY 14031
800-225-1838
A subsidiary of 22nd Century Group, Inc.
Stock Ticker Symbol: XXII



TP-NC-15033

RED SUN
REDSUNCIGARETTES.COM

REDSUNCIGARETTES.COM



**IMMENSE TASTE
SATISFACTION**

RED SUN

**IMMENSE TASTE
SATISFACTION**



Underage
Sale
Prohibited

12/11/14

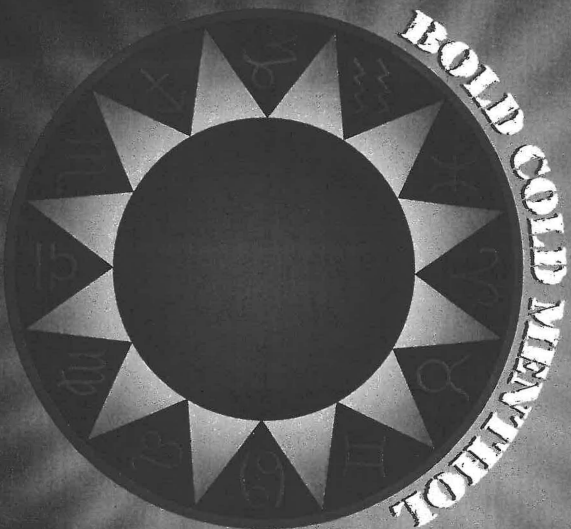
Goodrich Tobacco Company
P.O. Box 808
Clarence, NY 14031

RED SUN



RED

200 CLASS A MENTHOL CIGARETTES



SUN

REDSUNCIGARETTES.COM

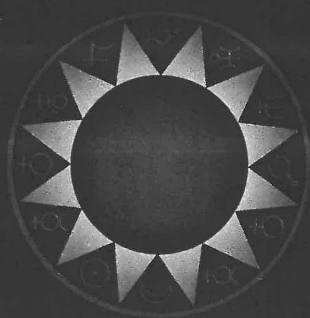
SURGEON GENERAL'S WARNING:
Quitting Smoking Now Greatly
Reduces Serious Risks to Your Health.

UNDERAGE SALE PROHIBITED

RED SUN

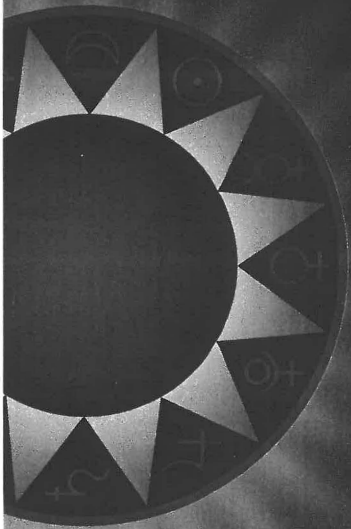
BOLD COLD MENTHOL

MADE IN USA



REDSUNCIGARETTES.COM

SUN



200 CLASS A MENTHOL CIGARETTES

RED



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

Division of
Advertising Practices

May 7, 2015

Ms. Karen E. Delaney
NASCO Products, LLC
321 Farmington Road
Mocksville, NC 27028

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. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by NASCO Products, LLC ("NASCO") on April 28, 2015, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Red Sun brand of cigarettes.

NASCO's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your March 3, 2015 letter appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹

Accordingly, NASCO's plan for simultaneous display of the four health warnings on packaging is hereby approved for the following two varieties of the Red Sun brand: Red Sun Kings box and Red Sun Bold Cold Menthol Kings box.

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

¹ NASCO stated in its April 28, 2015 letter that the four health warnings will appear exactly shown on the packs and cartons submitted on this date.

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

Ms. Karen E. Delaney
May 7, 2015
Page 2

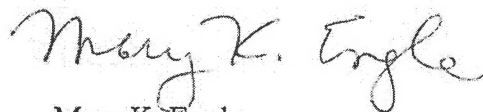
Please note that this letter only approves NASCO's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness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

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

This approval is effective on the date of this letter and runs through May 6, 2016, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

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

Very truly yours,



Mary K. Engle
Associate Director



February 27, 2015

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

Re: Plan for Compliance with the Federal Cigarette Labeling and Advertising Act for
Global Classic and Patriot cigarettes

Dear Ms. Engle:

Global Tobacco LLC received approval from you on May 22, 2014 to equalize the Surgeon General's Warning's on packaging of certain styles of Global Classic and Patriot brands. We now want to renew our plan by submitting this letter on the approved Global Classic and Patriot brand of cigarettes. In order to facilitate such manufacturing, we submit this letter containing our plan for compliance with the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331 et. seq. (the "FCLAA").

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

I. PACKAGING

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

A. Warning Label Size and Location

Please note that Global Tobacco LLC no longer carries Global Fiesta Brand of Cigarettes.

We plan to renew our plan on the following brands:

1. Global Classic
2. Patriot



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

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

The following are the brand styles of the Patriot Brand:

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

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



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

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

As you are no doubt aware, Section 1332(c)(2) allows a cigarette manufacturer or importer to display the four warnings an equal number of times during the year on a brand style's packaging if the company's annual sales of that brand style are less than one-fourth ($1/4^{\text{th}}$) of one percent (1%) of all of the cigarettes sold in the United States and more than half the cigarettes manufactured or imported by that company are packaged into brand styles that meet this threshold. Total sales for all brand styles for fiscal year 2014 were [REDACTED] sticks. The following is the actual sales volume for the fiscal year 2014 and we anticipate more or less the same for the calendar year 2015. Global Tobacco's fiscal year is same as the calendar year.

1.	Global Classic Red /100's/ Box	[REDACTED]	Sticks
2.	Global Classic Gold /100's/Box	[REDACTED]	Sticks
3.	Global Classic Menthol /100's/Box	[REDACTED]	Sticks
4.	Global Classic Menthol Gold /100's/Box	[REDACTED]	Sticks
5.	Global Classic Silver /100's/Box	[REDACTED]	Sticks
6.	Global Classic Red /Kings/Box	[REDACTED]	Sticks
7.	Global Classic Gold /Kings/Box	[REDACTED]	Sticks
8.	Global Classic Menthol /Kings/Box	[REDACTED]	Sticks
9.	Global Classic Red/100's/Soft	[REDACTED]	Sticks
10.	Global Classic Gold/100's/Soft	[REDACTED]	Sticks
11.	Global Classic Menthol/100's/Soft	[REDACTED]	Sticks
12.	Global Classic Menthol Gold/100's/Soft	[REDACTED]	Sticks
13.	Global Classic Silver/100's/Soft	[REDACTED]	Sticks
14.	Global Classic Red /Kings/Soft	[REDACTED]	Sticks
15.	Global Classic Gold /Kings/Soft	[REDACTED]	Sticks
16.	Global Classic Menthol /Kings/Soft	[REDACTED]	Sticks
Total actual sales of Global Classic Brand		[REDACTED]	Sticks



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

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

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

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

C. Records of Compliance

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

II. ADVERTISING

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



On November 4th, 2009 you approved Global Tobacco Company's plan for advertising for the Global Classic brand and on July 19th, 2010 you approved plan for advertising for the Patriot brand. This plan covers print advertisement not to exceed ten square feet in size.

A. Warning Label Size and Placement

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

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

B. Warning Label Rotation:

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

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




www.globaltobaccollc.com

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

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

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

Sincerely,


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



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

Division of
Advertising Practices

May 12, 2015

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

Dear Ms. Duggirala:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Global Tobacco, LLC ("Global Tobacco") on February 27, 2015, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Global Classic and Patriot brands of cigarettes.

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

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

¹ Global Tobacco stated in its February 27, 2015 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on these dates. Although some of the warnings on the sample packs of the Global Classic brand initially submitted on May 13, 2010 contained capitalization errors, corrected samples were submitted on June 17, 2010.

Ms. Swetha Duggirala
May 12, 2015
Page 2

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

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

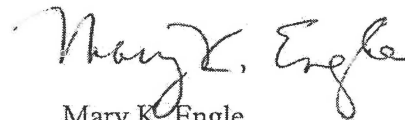
Please note that this letter only approves Global Tobacco's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and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

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

This approval is effective on the date of this letter and runs through May 11, 2016, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

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

Very truly yours,



Mary K. Engle
Associate Director

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

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

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

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

William J. McGowan

WJMcGowan@SMS-LawFirm.Com

May 11, 2015

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

Cigarette Health Warning Rotation Plan

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

Dear Ms Engle:

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

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

NTA previously submitted its 2014 Native Packaging Plan on May 7, 2014 and your office approved the Plan on May 14, 2014. NTA previously submitted its 2013 Native Packaging Plan on May 14, 2013 and your office approved the Plan on May 16,

2013. NTA previously submitted its 2012 Native Packaging Plan on June 7, 2012 and your office approved the Plan on June 8, 2012. NTA previously submitted its 2011 Native Packaging Plan on June 8, 2011 and your office approved the Plan on June 10, 2011. NTA previously submitted its 2010 Native Packaging Plan on August 17, 2010 and your office approved the Plan on August 17, 2010. Your office previously approved, on July 22, 2005, a cigarette health warning display plan for certain Native soft pack varieties which had been submitted on July 7, 2005. In addition, your office previously approved, on September 9, 2005, a cigarette health warning display plan for certain Native hard pack varieties which had been submitted on August 31, 2005. Your office also previously approved, on September 4, 2008, a cigarette health warning display plan for the Native non-filter king size hard pack and the Native non-filter king size soft pack varieties which had been submitted August 18, 2008. On June 21, 2010 NTA submitted a request to rename and repackage certain styles of Native brand soft pack and hard pack varieties and that request was approved by your office on June 21, 2010.

NTA's current approval to display the warnings on packaging expires May 13, 2015. NTA wishes to renew its plan for the 24 Native brand styles and six (6) Mohawk brand styles. NTA represents that the 24 Native brand cigarette styles and six (6) Mohawk brand styles listed in its May 7, 2014, plan have been equalized to this date. The cigarettes covered by this plan are the following U.S. manufactured Native brand style cigarettes, which will display health warnings complying with the Surgeon General warning language set forth in the statute:

Native Full Flavor King Soft
Native Full Flavor 100's Soft

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

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

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

exactly as they do on the packs that were submitted with my June 9, 2010 and May 22, 2010 letters to you. The FOUR (4) health warnings for the cartons for all 24 styles covered by NTA's current Plan continue to appear exactly as they do on the cartons submitted with our August 2, 2010 letter. The FOUR (4) health warnings for the two (2) Native brand Select styles (Native Select King hard pack and Native Select 100's hard pack) will appear exactly as they appear on the pack and carton samples which were submitted with our March 28, 2011, letter. NTA will maintain records to demonstrate compliance with the Plan.

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

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

The most recent plan for Mohawk was submitted on May 7, 2014 and was approved on May 14, 2014. Except for the Mohawk non-filter style, the FOUR (4) health warnings for the above noted new NTA "Mohawk" brand styles will appear exactly as they appear on the samples of pack and carton packaging which were submitted with our March 28, 2011, letter. The FOUR (4) health warnings for the Mohawk non-filter style will appear exactly as they appear on the pack and carton samples which were submitted

with our April 8, 2011, letter. NTA will maintain records to demonstrate compliance with the Plan.

NTA's sales figures for 2014 and projected sales figures for the Native and Mohawk brands for calendar year 2015 (NTA uses the calendar year as its fiscal year) are provided at Exhibit A. NTA does not manufacture or import any other brands. As shown in Exhibit A, each of the styles manufactured by NTA in 2014 were packaged into brand styles that met the requirements of the Cigarette Act with respect to warning equalization, (i.e., less than one quarter of one percent of all cigarettes sold in the United States) for the fiscal year and all of NTA brand styles are projected to meet the requirements for 2015. Based on the above, NTA requests continued approval to use the rotation option provided in Section 1333(c)(2). NTA will equalize the FOUR (4) health warnings on the packs and cartons for each style of the Native and Mohawk brands, for the one year period beginning on the date of approval of this Plan. The printing equalization plan for both Native and Mohawk brands appears at Exhibit B.

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

NTA's advertising plan for Mohawk brand was approved on June 10, 2011. NTA's advertising plan for the Native brand was approved on July 22, 2005. Modifications to the plan were approved by the FTC on October 8, 2009 and February 9,

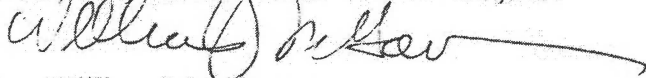
Ms Mary Engle
May 11, 2015
Page 6

2011. NTA will maintain compliance with its approved advertising plans. NTA does not employ any multi-brand advertising.

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

Very truly yours,

SILVER, MCGOWAN & SILVER, P.C.

A handwritten signature in dark ink, appearing to read "William J. McGowan", with a long horizontal flourish extending to the right.

By: William J. McGowan

2014
Cases Sold Sticks

2015
Projected Cases Sold Sticks

Full Flavor (NATIVE Full Flavor King Soft)
Full Flavor 100's (NATIVE Full Flavor 100's Soft)
Full Flavor 100's Box (NATIVE Full Flavor 100's hard pack)
Full Flavor Box (NATIVE Full Flavor hard pack)
Native King Soft (Blue)
Native 100's Soft (Blue)
Native 100's hard pack (Blue)
Native King hard pack (Blue)
Native Menthol King Soft (Green)
Native Menthol 100 Soft (Green)
Native Menthol 100's hard pack (Green)
Native Menthol king hard pack (NATIVE Menthol Box)
Native Menthol Soft (light green)
Native Menthol 100 Soft (light green)
Native Menthol 100's hard pack (light green)
Native Menthol hard pack (light green)
Mohawk Full Flavor hard pack
Mohawk hard pack (Gold)
Mohawk Menthol hard pack (Green)
Mohawk hard pack (light green)
Mohawk Non-Filter king hard pack
Mohawk ultra hard pack (Silver)
Native Non-Filter King soft pack
Native Non-Filter King hard pack
Native Select 100 hard pack
Native Select king hard pack
Native king Soft (Ultra in light blue packaging)
Native 100's Soft (Ultra in light blue packaging)
Native 100's hard pack (Ultra in light blue packaging)
Native King hard pack (Ultra in light blue packaging)

Totals

EXhibit A

Exhibit B

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



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

Division of
Advertising Practices

May 12, 2015

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

Dear Mr. McGowan:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of Susan Jesmer d/b/a Native Trading Associates ("NTA") on May 11, 2015, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Native and Mohawk brands of cigarettes.

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

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

¹ NTA stated in its May 11, 2015 letter that the four health warnings will appear exactly as shown on the sample packaging submitted on these dates.

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

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

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

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

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

² We note that the full names for the varieties of the Native and Mohawk brands set forth in NTA's May 11, 2015 letter do not always appear on the packaging – *e.g.*, the words "Blue," "Green," "Ultra," "Red," "Gold," "Silver," "Light Green," and "Brown" do not appear on the packaging. However, when a color is used in a variety's name, it does appear to conform to the color used in its packaging. We also note that the word "Menthol" does not appear on the packaging for the "Native Menthol (Green)" and "Mohawk Menthol (Light Green)" varieties.

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

William J. McGowan, Esq.
May 12, 2015
Page 3

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

This approval is effective on the date of this letter and runs through May 11, 2016, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

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

Very truly yours,

A handwritten signature in dark ink, appearing to read "Mary K. Engle". The signature is fluid and cursive, with the first name "Mary" and last name "Engle" clearly distinguishable.

Mary K. Engle
Associate Director



May 1, 2015

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

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

Dear Ms. Mary Engle:

We would like to request renewal for 1st Class Brand, Ultra Buy Brand, Shield Brand, Wildhorse, 1839 Brand and Traffic Brand. We are requesting a change in packaging. The change that has been made is "A Product of US Farmers" has been added to the upper flap on the carton and pack of 1st Class, Ultra Buy, Wildhorse, 1839 and Traffic Brands. The Shield Brand change is only on the packs. There are no changes on the Non-Filter King soft on all Brands and on the Ultra Buy Menthol Silver 100's Box. Sample packs and cartons of all Brand Styles were submitted on March 11, 2015.

Upon approval of Premier Manufacturing's new packaging submitted on March 11, 2015, we will no longer use the old packaging.

Premier Manufacturing would like to continue to display the four health warnings an equal number of times on the packs and cartons for each brand style of the 1st Class, Ultra Buy, Shield, Wildhorse, 1839 and Traffic brands for the one-year period beginning on the date of approval of this plan. We will achieve equalization of the four warnings on the packs and cartons of each brand style by having all four warnings printed simultaneously at the time of both pack and carton print runs. Premier will keep records demonstrating compliance with the plan. The warnings on all packs and cartons of each of our Brand styles have been equalized to date.

The four warnings that will be displayed are:

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

PREMIER

MANUFACTURING, INC.

Premier will continue to comply with the advertising rotation plans previously filed for its brands on November 25, 2002, May 23, 2003 and July 16, 2003 for the 1st Class, Ultra Buy, Shield and Wildhorse brands and on September 26, 2014 for the 1839 and Traffic brands.

Our sales for the last fiscal year (calendar year 2014) did not exceed [REDACTED] sticks for any one brand style. We do not anticipate sales to exceed [REDACTED] sticks for any one brand style of cigarettes that we manufacture during the one-year period covered by this plan.

Below are the Brand styles that we have previously had approved for the 1st Class, Ultra Buy, Shield and Wildhorse brands on April 25, 2014 and previously had approved for the 1839 and Traffic brands on November 24, 2014 that we intend to continue to manufacture. The warnings for these brand styles will appear exactly as they do on the sample packs and cartons submitted with our letter on March 11, 2015:

- ten varieties of Shield Brand: Red Kings Box, Red 100's Box, Blue Kings Box, Blue 100's Box, Menthol Green Kings Box, Menthol Green 100's Box, Menthol Silver 100 Box, Silver Kings Box, Silver 100's Box, and Non Filter King soft pack;
- ten varieties of Wildhorse Brand: Red Kings Box, Red 100's Box, Gold Kings Box, Gold 100's Box, Menthol Green Kings Box, Menthol Green 100's Box, Silver King Box, Silver 100's Box, Menthol Silver 100's Box, and Non Filter King soft pack;
- nine varieties of the 1st Class Brand: Red Kings Box, Red 100's Box, Blue Kings Box, Blue 100's Box, Menthol Green Kings Box, Menthol Green 100's Box, Menthol Silver 100's Box, Silver 100's Box, and Non Filter King soft pack;
- nine varieties of Ultra Buy Brand: Red Kings Box, Red 100's Box, Blue Kings Box, Blue 100's Box, Menthol Green Kings Box, Menthol Green 100's Box, Menthol Silver 100's Box, Silver 100's Box, and Non Filter King soft pack;
- eleven varieties of 1839 Brand: Red King Box, Red 100 Box, Blue King Box, Blue 100 Box, Silver King Box, Silver 100 Box, Menthol Green King Box, Menthol Green 100 Box, Menthol Blue King Box, Menthol Blue 100 Box and Non-Filter King soft pack;
- nine varieties of Traffic Brand: Red King Box, Red 100 Box, Blue King Box, Blue 100 Box, Menthol Green King Box, Menthol Green 100 Box, Silver 100 Box, Menthol Silver 100 Box and Non-Filter King soft pack.

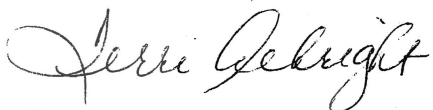
We submit and confirm that the foregoing complies with the Act.

PREMIER

MANUFACTURING, INC.

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

Sincerely,



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



Division of
Advertising Practices

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

May 12, 2015

Ms. Terri Albright
Premier Manufacturing, Inc.
17998 Chesterfield Airport Road
Chesterfield, MO 63005

Dear Ms. Albright:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Premier Manufacturing, Inc. ("Premier") on May 1, 2015, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the 1839, 1st Class, Shield, Traffic, Ultra Buy, and Wildhorse brands of cigarettes.

Premier's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letter dated March 11, 2015 appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹

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

- Eleven varieties of the 1839 brand: Red Box (Kings and 100's), Blue Box (Kings and 100's), Silver Box (Kings and 100's), Menthol Green Box (Kings and 100's), Menthol Blue Box (Kings and 100's), and Non-Filter Kings Soft Pack;
- Nine varieties of the 1st Class Brand: Red Box (Kings and 100's), Blue Box (Kings and 100's), Menthol Green Box (Kings and 100's), Menthol Silver 100's Box, Silver 100's Box, and Non-Filter Kings Soft Pack;

¹ Premier stated in its May 1, 2015 letter that the four health warnings will appear exactly as shown on the sample packs and cartons submitted on March 11, 2015.

Ms. Terri Albright
May 12, 2015
Page 2

- Ten varieties of the Shield Brand: Red Box (Kings and 100's), Blue Box (Kings and 100's), Menthol Green Box (Kings and 100's), Silver Box (Kings and 100's), Menthol Silver Box 100's, and Non-Filter Kings Soft Pack;
- Nine varieties of the Traffic brand: Red Box (Kings and 100's), Blue Box (Kings and 100's), Menthol Green Box (Kings and 100's), Silver 100's Box (medium blue packaging), Menthol Silver 100's Box (medium green packaging), and Non-Filter Kings Soft Pack;
- Nine varieties of the Ultra Buy Brand: Red Box (Kings and 100's), Blue Box (Kings and 100's), Menthol Green Box (Kings and 100's), Menthol Silver 100's Box, Silver 100's Box and Non-Filter Kings Soft Pack; and
- Ten varieties of the Wildhorse Brand: Red Box (Kings and 100's), Gold Box (Kings and 100's), Menthol Green Box (Kings and 100's), Silver Box (Kings and 100's), Menthol Silver 100's Box, and Non-Filter Kings Soft Pack.

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

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

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

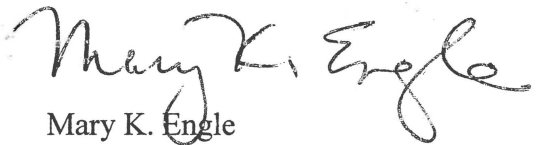
² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Ms. Terri Albright
May 12, 2015
Page 3

This approval is effective on the date of this letter and runs through May 11, 2016, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

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

Very truly yours,

A handwritten signature in cursive script that reads "Mary K. Engle". The signature is written in dark ink and is positioned above the printed name and title.

Mary K. Engle
Associate Director



John R. Long
Vice President & General Counsel

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

May 18, 2015

BY FEDEX

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: Application to Renew Liggett Group Cigarette Warning Rotation Plan

Dear Ms. Engle:

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

One of the three styles that is currently subject to quarterly warning rotation (PYRAMID Red Kings Box) is now again eligible for simultaneous rotation of the four warnings required by the Act because — as set forth in greater detail in my enclosed affidavit — the gross unit volume of that style in calendar year 2014 was less than one-fourth of one percent of all cigarettes sold in the United States in calendar year 2014, and Liggett otherwise meets the Act's requirements for simultaneous warning rotation. Accordingly, Liggett is also applying to change the PYRAMID Red Kings Box style from quarterly warning rotation to simultaneous warning rotation, effective as of July 1, 2015. The July 1, 2015 date is needed to allow Liggett a reasonable amount of time to plan for the change, to procure new simultaneous rotation packaging, and to minimize the costs of destroying existing quarterly warning packaging for this brand style.

Liggett's current rotation plan was approved by the FTC by letter dated May 22, 2014 and will expire on May 21, 2015. Liggett requests renewal of its Plan with respect to all brand styles of the following brands: BRONSON, CLASS A (with the exception of the following styles which are no longer requested for approval: Full Flavor 100's Soft Pack, Filter 100's Soft Pack, Menthol Filter 100's Soft Pack, Blue 100's Soft Pack, and Menthol Silver 100's Soft Pack), EVE, GRAND PRIX, LIGGETT SELECT, MONTEGO, PYRAMID (except for PYRAMID Red 100s Box and PYRAMID Blue 100s Box), and TOURNEY as listed on Exhibit B of my enclosed affidavit. This application is for a one-year period beginning on the date of approval of this application.

Through the date of this request, the Surgeon General's warnings on the packages for all of Liggett's brand styles that are approved for equalization have been equalized in accordance with the Plan. Liggett box and soft pack labels are printed in such a way that all four warnings are printed with each revolution of one printing cylinder. For the cartons, two printing cylinders are alternated during the printing process to achieve equal warnings within a single pallet of packaging. Materials are palletized containing all four warnings on each pallet of packs and cartons. On a pallet, the box packs and cartons are stacked in bundles of 500 containing a mix of the four warnings. For soft pack labels, each roll of labels contains an equal mix of the four warnings. In the manufacturing process, packaging is taken from the pallet and loaded into the packaging equipment as it is removed from the pallet, in the order that it is on the pallet, without any attempt to adjust or control that order. Accordingly, as the pallets of packing are used in the manufacturing process, the cigarettes produced using that packaging from those pallets will bear each of the four warnings in equal numbers, subject to limitations to the commercial printing and manufacturing practices.

Three Liggett brand styles previously ceased to qualify for simultaneous warning rotation because their unit sales volume in the then-relevant fiscal year exceeded one-quarter of one percent of the total United States cigarette market. These brand styles were: PYRAMID Red Kings Box, PYRAMID Red 100s Box, and PYRAMID Blue 100s Box. Liggett's plan for quarterly rotation of the four warnings on packaging for the PYRAMID Red 100s Box and PYRAMID Blue 100s Box styles was approved by letter dated June 10, 2011, for the PYRAMID Red Kings Box style was approved by letter dated June 29, 2012. As explained above, Liggett is now applying to have the PYRAMID Red Kings Box style revert to its previous status of being subject to simultaneous warning rotation.

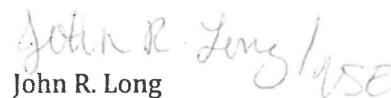
Enclosed with my May 6, 2015 letter were my affidavit, with Exhibits A and B, which set forth information on total U.S. and Liggett cigarette unit sales in Liggett's most recent fiscal year (calendar year 2014). This information shows that, with the exceptions of PYRAMID Red 100s Box and PYRAMID Blue 100s Box, Liggett's sales of any one brand style did not exceed one-fourth of one percent of all cigarettes sold in the United States in 2014, and more than one-half of the cigarettes sold by Liggett were packaged into brand styles that meet this requirement. Accordingly, pursuant to the Act and the Plan, all but the two PYRAMID brand styles identified above qualify for simultaneous rotation of the four warnings required by the Act.

Except for the two PYRAMID brand styles identified above that will be subject to quarterly warning rotation, the warnings required by the Act will be printed on the packs and cartons of all other Liggett brand styles an equal number of times within the one-year period beginning on the date of approval of this application. These warnings will appear exactly as shown on the most recent sample packaging previously submitted in connection with Liggett's Plan and subsequent letters as previously approved by the FTC. This will confirm that Liggett, in the ordinary course of business, maintains records of compliance with its approved plans for packaging and advertising.

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

Thank you for your attention to this matter. If you have any questions, please let me know.

Very truly yours,


John R. Long

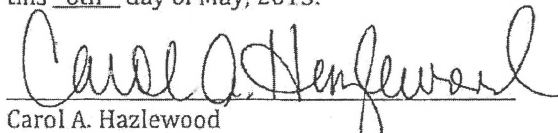
STATE OF NORTH CAROLINA
COUNTY OF WAKE

AFFIDAVIT OF JOHN R. LONG

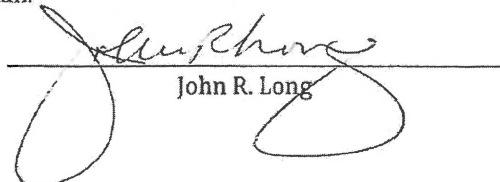
John R. Long, being first duly sworn, deposes and says:

1. I am Vice President & General Counsel of Liggett Group LLC ("Liggett").
2. On August 31, 1985, Liggett filed its Label Statement Rotation Plan ("Plan") pursuant to Section 4(c) of the Federal Cigarette Labeling and Advertising Act ("Act"). The Federal Trade Commission approved the Plan on September 19, 1985 and has approved renewals of the Plan every year since then, most recently on May 22, 2014.
3. Under Section 4(c)(2)(A) of the Act and Section 2(d) of the Plan, the Surgeon General's Warnings on the packaging of a particular brand style may be rotated on a simultaneous basis if: (1) the number of cigarettes of such brand style sold in the fiscal year of Liggett preceding the submission of this application was less than one-fourth of one percent of all cigarettes sold in the United States in such year; and (2) more than one-half of the cigarettes sold by Liggett in the United States were packaged into brand styles that meet the foregoing requirement. Liggett's most recent fiscal year was calendar year 2014.
4. Attached to this affidavit as Exhibit A is a copy of The Maxwell Report for calendar year 2014. This report shows that approximately [REDACTED] cigarettes were sold in the United States during calendar year 2014. One quarter of one percent of [REDACTED] cigarettes is approximately [REDACTED] cigarettes.
5. Attached to this affidavit as Exhibit B are the sales figures for calendar year 2014 for all brand styles manufactured by Liggett. Exhibit B shows that all but two brand styles manufactured by Liggett had sales in 2014 of fewer than [REDACTED] cigarettes, and more than half of the cigarettes sold by Liggett in 2014 were packaged into brand styles that had sales in 2014 of fewer than [REDACTED] cigarettes. Accordingly, all but two Liggett brand styles are eligible for simultaneous warning rotation. The two Liggett brand styles that had sales over [REDACTED] cigarettes in calendar year 2014 and that, therefore, do not qualify for simultaneous warning rotation are PYRAMID Red 100s Box and PYRAMID Blue 100s Box.
6. Accordingly, Liggett is eligible to apply for simultaneous warning rotation as provided in Section 2(d) of the Plan. Pursuant to the Act and the Plan, all Liggett brand styles except PYRAMID Red 100s Box and PYRAMID Blue 100s Box qualify for simultaneous warning rotation. The warnings on these two PYRAMID styles will be rotated quarterly in accordance with Section 2(b) and other applicable provisions of the Plan.

Sworn to and subscribed before me,
this 6th day of May, 2015.


Carol A. Hazlewood

Notary Public, State of North Carolina
My commission expires: February 28, 2017


John R. Long

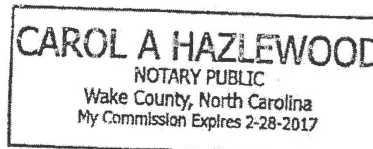


EXHIBIT A

THE MAXWELL REPORT

Year End & Fourth Quarter 2014 Cigarette Industry

John C. Maxwell, Jr.
The Maxwell Report
7 Glebe Close
Richmond, VA 23227

(804) 359-0429
jmaxjr@comcast.net

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.

EXHIBIT A

THE MAXWELL REPORT

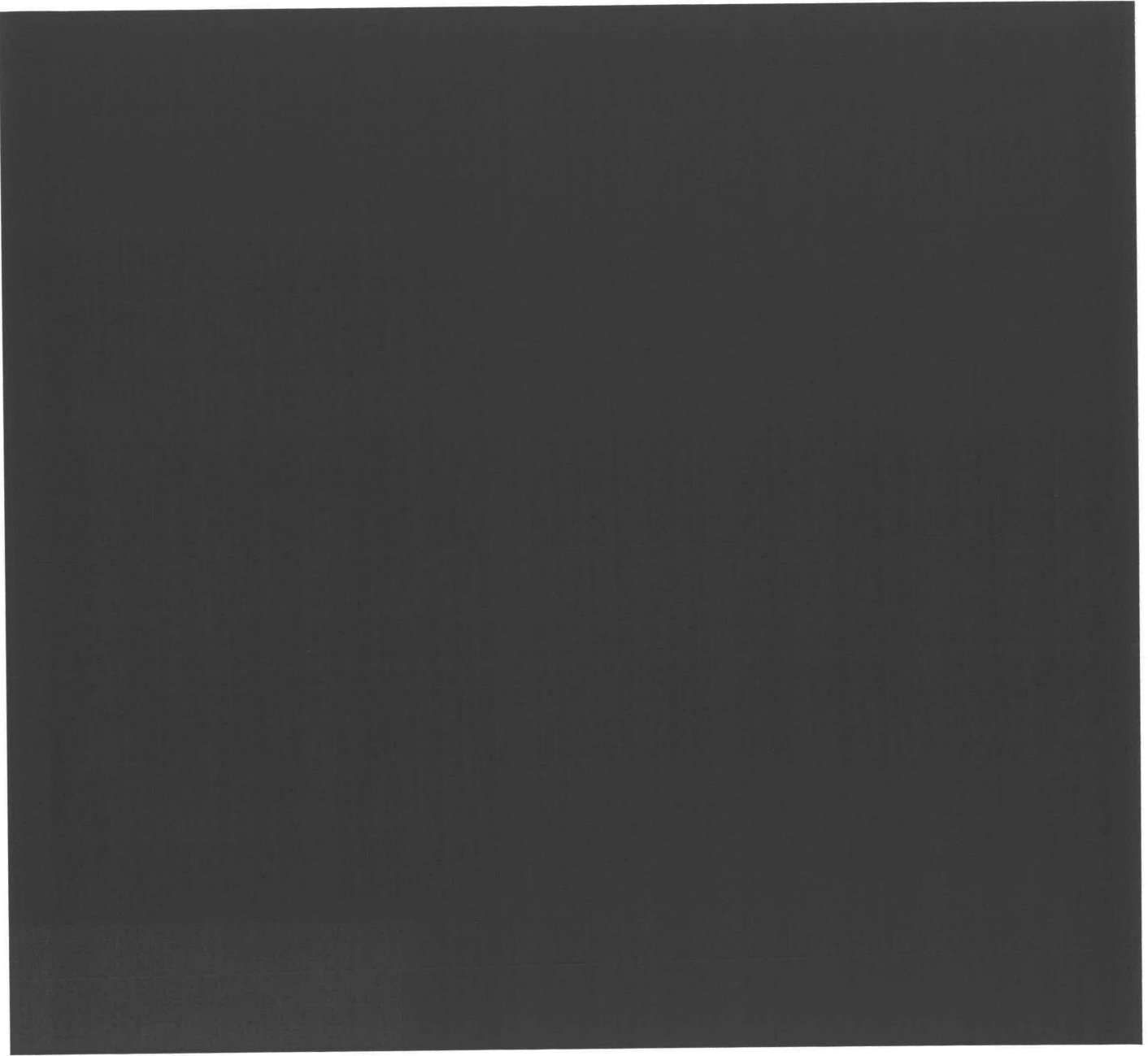


Exhibit B**Liggett Group LLC
Application to Renew Warning Rotation Plan
May 6, 2015****2014 Gross Unit Sales by Brand Style**

	Brand	Current Brand Style Name	2014 Units Sold
1	BRONSON	Silver 100's Box	
2	BRONSON	Silver 100's Soft Pack	
3	BRONSON	Silver Kings Box	
4	BRONSON	Full Flavor Menthol 100's Box	
5	BRONSON	Full Flavor Menthol 100's Soft Pack	
6	BRONSON	Full Flavor Menthol Kings Box	
7	BRONSON	Gold 100's Box	
8	BRONSON	Gold Kings Box	
9	BRONSON	Full Flavor Filter 100's Box	
10	BRONSON	Full Flavor Filter Kings Box	
11	BRONSON	Gold Menthol 100's Box	
12	BRONSON	Gold Menthol 100's Soft Pack	
13	BRONSON	Gold Menthol Kings Box	
	TOTAL BRONSON		
1	CLASS A	Blue 100's Box	
2	CLASS A	Filter 100's Box	
3	CLASS A	Filter Kings Box	
4	CLASS A	Non-Filter Kings Box	
5	CLASS A	Full Flavor Filter 100's Box	
6	CLASS A	Menthol Filter 100's Box	
7	CLASS A	Menthol Filter Kings Box	
8	CLASS A	Menthol Silver 100's Box	
	TOTAL CLASS A		
1	EVE	Amethyst 120's Box	
2	EVE	Menthol Emerald 120's Box	
3	EVE	Sapphire 120's Box	
4	EVE	Menthol Turquoise 120's Box	
	TOTAL EVE		
1	GRAND PRIX	Blue 100s Box	
2	GRAND PRIX	Blue 100s Soft Pack	
3	GRAND PRIX	Blue Kings Box	
4	GRAND PRIX	Menthol Gold 100s Box	
5	GRAND PRIX	Menthol Gold Kings Box	
6	GRAND PRIX	Non-Filter Classic Kings Box	
7	GRAND PRIX	Orange 100s Box	
8	GRAND PRIX	Orange 100s Soft Pack	
9	GRAND PRIX	Filter Red 100s Box	
10	GRAND PRIX	Filter Red 100s Soft Pack	
11	GRAND PRIX	Filter Red Kings Box	
12	GRAND PRIX	Menthol Silver 100s Box	
13	GRAND PRIX	Menthol Silver 100s Soft Pack	
	TOTAL GRAND PRIX		

Exhibit B

**Liggett Group LLC
Application to Renew Warning Rotation Plan
May 6, 2015**

2014 Gross Unit Sales by Brand Style

	Brand	Current Brand Style Name	2014 Units Sold
1	LIGGETT SELECT	Menthol Gold 100's Box	
2	LIGGETT SELECT	Menthol Gold Kings Box	
3	LIGGETT SELECT	Gold 100's Box	
4	LIGGETT SELECT	Gold 100's Soft Pack	
5	LIGGETT SELECT	Gold Kings Box	
6	LIGGETT SELECT	Non-Filter Kings Box	
7	LIGGETT SELECT	Red 100's Box	
8	LIGGETT SELECT	Red 100's Soft Pack	
9	LIGGETT SELECT	Red Kings Box	
10	LIGGETT SELECT	Menthol Silver 100's Box	
11	LIGGETT SELECT	Menthol Silver 100's Soft Pack	
12	LIGGETT SELECT	Menthol Silver Kings Box	
13	LIGGETT SELECT	Silver 100's Box	
14	LIGGETT SELECT	Silver 100's Soft Pack	
	TOTAL LIGGETT SELECT		
1	MONTEGO	Full Flavor Kings Box	
2	MONTEGO	Full Flavor 100's Box	
3	MONTEGO	Gold Kings Box	
4	MONTEGO	Gold 100's Box	
5	MONTEGO	Blue 100's Box	
6	MONTEGO	Menthol Kings Box	
7	MONTEGO	Menthol Silver Kings Box	
8	MONTEGO	Menthol Silver 100's Box	
	TOTAL MONTEGO		
1	PYRAMID	Blue 100s Box	
2	PYRAMID	Blue Kings Box	
3	PYRAMID	Menthol Gold 100s Box	
4	PYRAMID	Menthol Gold Kings Box	
5	PYRAMID	Non-Filter Kings Box	
6	PYRAMID	Orange 100s Box	
7	PYRAMID	Orange Kings Box	
8	PYRAMID	Red 100s Box	
9	PYRAMID	Red Kings Box	
10	PYRAMID	Menthol Silver 100s Box	
11	PYRAMID	Menthol Silver Kings Box	
	TOTAL PYRAMID		
1	TOURNEY	Blue 100's Box	
2	TOURNEY	Blue 100's Soft Pack	
3	TOURNEY	Menthol Full Flavor 100's Box	
4	TOURNEY	Menthol Full Flavor Kings Box	
5	TOURNEY	Gold 100's Box	
6	TOURNEY	Menthol Gold 100's Box	
7	TOURNEY	Gold 100's Soft Pack	
8	TOURNEY	Menthol Gold 100's Soft Pack	
9	TOURNEY	Gold Kings Box	
10	TOURNEY	Menthol Gold Kings Box	
11	TOURNEY	Non-Filter Kings Box	

Exhibit B			
Liggett Group LLC Application to Renew Warning Rotation Plan May 6, 2015			
2014 Gross Unit Sales by Brand Style			
	Brand	Current Brand Style Name	2014 Units Sold
12	TOURNEY	Full Flavor 100's Box	
13	TOURNEY	Full Flavor 100's Soft Pack	
14	TOURNEY	Full Flavor Kings Box	
15	TOURNEY	Slims Blue 120's Box	
16	TOURNEY	Slims Rose 120's Box	
17	TOURNEY	Slims Menthol Teal 120's Box	
	TOTAL TOURNEY		



Division of
Advertising Practices

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

May 20, 2015

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

Dear Mr. Long:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Liggett Group LLC ("Liggett") on May 18, 2015 calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Bronson, Class A, Eve, Grand Prix, Liggett Select, Montego, Pyramid, and Tourney brands of cigarettes.

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

Brand
Bronson

Date(s)
March 2, 2006
May 4, 2010
June 2, 2010
September 21, 2010
October 13, 2011
January 29, 2013

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

² Liggett stated in its May 18, 2015 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on these dates.

Class A	February 7, 2000 May 4, 2010 October 13, 2011 January 29, 2013
Eve	May 4, 2010
Grand Prix	May 4, 2010 October 13, 2011
Liggett Select	May 4, 2010 June 2, 2010 October 13, 2011
Montego	April 3, 2006 May 4, 2010 June 2, 2010
Pyramid	May 4, 2010 February 23, 2011
Tourney	November 30, 2005 May 4, 2010 October 13, 2011 January 29, 2013

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

- Thirteen varieties of the Bronson brand: Full Flavor Kings Box, Full Flavor 100's Box, Full Flavor Menthol Kings Box, Full Flavor Menthol 100's (Soft Pack and Box), Gold Kings Box, Gold 100's Box, Silver Kings Box, Silver 100's (Soft Pack and Box), Gold Menthol Kings Box, and Gold Menthol 100's (Soft Pack and Box);
- Eight Box varieties of the Class A brand: Non-Filter Kings, Full Flavor 100's, Filter Kings, Filter 100's, Menthol Filter Kings, Menthol Filter 100's, Blue 100's, and Menthol Silver 100's;
- Four Box varieties of the Eve brand: Amethyst 120's, Sapphire 120's, Menthol Emerald 120's, and Menthol Turquoise 120's;
- Thirteen varieties of the Grand Prix brand: Non-Filter Classic Kings Box, Filter Red Kings Box, Filter Red 100's (Soft Pack and Box), Blue Kings Box, Blue 100's (Soft Pack and Box), Orange 100's (Soft Pack and Box), Menthol Gold Box (Kings and 100's), and Menthol Silver 100's (Soft Pack and Box);

John R. Long, Esq.

May 20, 2015

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- Fourteen varieties of the Liggett Select brand: Non-Filter Kings Box, Red Kings Box, Red 100's (Soft Pack and Box), Gold Kings Box, Gold 100's (Soft Pack and Box), Silver 100's (Soft Pack and Box), Menthol Gold Box (Kings and 100's), Menthol Silver Kings Box, and Menthol Silver 100's (Soft Pack and Box);
- Eight Box varieties of the Montego brand: Full Flavor (Kings and 100's), Gold (Kings and 100's), Blue 100's, Menthol Kings, and Menthol Silver (Kings and 100's);
- Nine Box varieties of the Pyramid brand: Non-Filter Kings, Red Kings, Blue Kings, Orange (Kings and 100's), Menthol Gold (Kings and 100's), Menthol Silver (Kings and 100's); and
- Seventeen varieties of the Tourney brand: Non-Filter Kings Box, Full Flavor Kings Box, Full Flavor 100's (Soft Pack and Box), Gold Kings Box, Gold 100's (Soft Pack and Box), Blue 100's (Soft Pack and Box), Menthol Full Flavor Box (Kings and 100's), Menthol Gold Kings Box, Menthol Gold 100's (Soft Pack and Box), Slims Rose 120's Box, Slims Blue 120's Box, and Slims Menthol Teal 120's Box.

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

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

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

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or

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.

John R. Long, Esq.

May 20, 2015

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menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

This approval is effective on the date of this letter and runs through May 19, 2016, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

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

Very truly yours,

A handwritten signature in black ink, appearing to read "Mary K. Engle". The signature is fluid and cursive, with the first name "Mary" and last name "Engle" clearly distinguishable.

Mary K. Engle
Associate Director

NANCY ELLEN KEANE
804.697.1272 telephone
804.696.5140 facsimile
nancyellen.keane@troutmansanders.com

TROUTMAN SANDERS

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

May 5, 2015

VIA FEDERAL EXPRESS and E-MAIL

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

**Cigarette Health Warning Plan for Firebird Manufacturing, LLC
PALMETTO brand**

Dear Ms. Angle:

On behalf of Firebird Manufacturing, LLC ("Firebird") I hereby submit a Surgeon General's Equalization Plan for Firebird as required under the *Federal Cigarette Labeling and Advertising Act of 1984* (15 U.S.C. § 1331 (1998), et seq.), as amended ("FCLAA"), for ten (10) styles of Palmetto brand. Firebird does not intend to sell the MJ brand in the future.

Firebird is manufacturer of the Palmetto brand. Scott D. Batson is COO. The location of the factory is at 1057 Bill Tuck Highway, South Boston, VA 24592. Firebird has not to date imported any cigarettes. Firebird does export cigarettes.

Firebird's 2014 fiscal year sales were [REDACTED] sticks including all domestic and export sales. Its sales in 2015 are anticipated to be [REDACTED] sticks including all domestic and export sales, which should qualify the company for the Section 1333(c)(2) exemption. Firebird's Plan for display of the warnings on the sample packs and cartons for Palmetto and MJ was submitted on April 29, 2014 and approved May 6, 2014.

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

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

TROUTMAN
SANDERS

Ms. Mary Angle
May 5, 2015
Page 2

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

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

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

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

Very truly yours,



Nancyellen Keane

cc: Scott D. Batson

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

Division of
Advertising Practices

May 26, 2015

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

Dear Ms. Keane:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a proposed plan filed on behalf of Firebird Manufacturing, LLC ("Firebird") dated May 5, 2015, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Palmetto brand of cigarettes.

Firebird's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your June 18, 2010 letter continue to appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹ Accordingly, Firebird's plan for simultaneous display of the four health warnings on packaging is hereby approved for the following ten soft pack varieties of the Palmetto brand: Red (Kings and 100's), Gold (Kings and 100's), Blue (Kings and 100's), Menthol Green (Kings and 100's), and Menthol Gold (Kings and 100's).

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

¹ Firebird stated in its May 5, 2015 letter that the four health warnings will continue to appear exactly as shown on the packs and cartons submitted on this date.

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

Nancyellen Keane, Esq.
May 26, 2015
Page 2

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

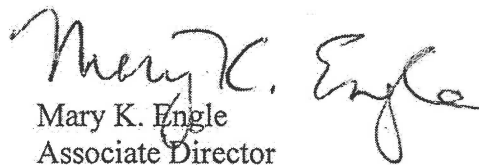
Please note that this letter only approves Firebird's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness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

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

This approval is effective on the date of this letter and runs through May 25, 2016, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

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

Very truly yours,


Mary K. Engle
Associate Director

S&M BRANDS, INC.



3662 Ontario Road
Keysville, VA 23947

Toll Free: 1 (800) 766-5342
Phone: (434) 736-2130
Fax: (434) 736-0744

www.SMBRANDS.com

May 13, 2015

Mary K. Engle
Associate Director of Advertising Practices
Federal Trade Commission
601 New Jersey Ave NW, Room # NJ 3212
Washington, D.C. 20580
Via UPS Overnight

Re: Federal Trade Commission ("FTC") Health Warning/Advertising Rotation
plan for S&M Brands, Inc. makers of Bailey's Cigarette, Tahoe
Cigarettes, Riverside Cigarettes, and Valu Time Cigarettes

Dear Ms. Engle:

The undersigned is general counsel to S&M Brands, Inc. (sometimes the "Company"), a Virginia corporation located in Keysville, Virginia, that manufactures Bailey's Cigarettes, Tahoe Cigarettes, Riverside Cigarettes, and Valu Time Cigarettes under license from the U.S. Alcohol and Tobacco Tax and Trade Bureau.

The S&M Brands, Inc. FTC health warning plan for packaging and advertising ("Plan") for its initial brand, Bailey's Cigarettes, was first approved by the FTC on December 8, 1995, by Associate Director C. Lee Peeler of the Division of Advertising Practices. The Company has obtained FTC approval for its Plan for each subsequent year for all of its cigarette brand offerings.

By letter dated January 11, 2010 the Company proposed to change the names of a variety of the Bailey's, Tahoe, and Riverside brand styles of cigarettes, and modify the packaging accordingly. The FTC approved the Amended Plan via letter dated January 12, 2010.

By letter dated August 31, 2010 the Company sought approval for the display of the four health warnings on packaging for its existing Bailey's, Tahoe, and Riverside cigarette brands. The company proposed to change the names of a variety of the Valu Time brand styles of cigarettes, and modify the packaging accordingly. The FTC approved the Plan via letter dated August 31, 2010.

By letter dated August 23, 2012 the Company sought approval for the display of the four health warnings on packaging for its existing Bailey's, Tahoe, Riverside, and Valu Time cigarette brands with no changes made to its plan. The FTC approved the Plan via letter dated August 23, 2012.

By letter dated August 21, 2013 the Company sought approval for the display of the four health warnings on packaging for its existing Bailey's, Tahoe, Riverside, and Valu Time cigarette brands. The FTC approved the Plan via letter dated August 22, 2013

By letter dated May 20, 2014 the Company sought approval for the display of the four health warnings on packaging for its existing Bailey's, Tahoe, Riverside, and Valu Time cigarette brands. The FTC approved the Plan via letter dated July 31, 2014.

This letter seeks FTC approval of the Company's Plan for the display of the four health warnings on packaging for its existing Bailey's, Tahoe, Riverside, and Valu Time Cigarette brands.

INNOVATION THROUGH FIVE GENERATIONS OF TRADITION

Bailey's

TAHOE

Riverside

LEX12

CONTACT

 **Cornelius & Anthony**

Bailey's Cigarettes are available in soft packs and in limited hard packs. The styles for *Bailey's soft packs* are: Filter Kings, Blue Kings, Sky Blue Kings, Menthol Kings, Green Field Menthol Kings, Filter 100's, Blue 100's, Sky Blue 100's, Menthol 100's, and Green Field Menthol 100's. The styles for *Bailey's hard packs* are: Filter Kings Box, Blue Kings Box, and Menthol Kings Box.

Tahoe Cigarettes are available in soft and in limited hard packs. The styles for *Tahoe soft packs* are: Filter Kings, Gold Kings, Sky Blue Kings, Menthol Kings, Evergreen Menthol Kings, Filter 100's, Gold 100's, Sky Blue 100's, Menthol 100's, and Evergreen Menthol 100's. The styles for *Tahoe hard packs* are: Filter Kings Box and Gold Kings Box.

Riverside Cigarettes are available in soft packs and in limited hard packs. The styles for *Riverside soft packs* are: Filter Kings, Blue Kings, Silver Kings, Menthol Kings, Teal Menthol Kings, Filter 100's, Blue 100's, Silver 100's, Menthol 100's, and Teal Menthol 100's. The styles for *Riverside hard packs* are: Filter Kings Box, Blue Kings Box, and Menthol Kings Box.

Valu Time Cigarettes are available in soft packs and in limited hard packs. The styles for *Valu Time soft packs* are: Filter Kings, Filter 100's, Gold 100's, Silver 100's, Menthol 100's, and Teal Menthol 100's. The styles for *Valu Time hard packs* are: Filter Kings Box, Gold Kings Box, and Menthol Kings Box.

With our letters dated November 23, 2009 and November 2, 2009 the Company enclosed samples of all Bailey's, Tahoe, and Riverside cigarette brand styles including all four health warnings for each style that the Company will be manufacturing. The warnings will appear exactly as shown on those samples. With the Company's August 4, 2010 letter the Company enclosed samples of all of the Valu Time cigarette brand styles that the Company will be manufacturing including all four health warnings for each style. The warnings for those brand styles will appear exactly as shown on the samples enclosed with that letter. Additional samples of Bailey's, Tahoe, Riverside, and Valu Time materials are available upon request, but the warnings that our Company uses will continue to appear exactly as on the exemplars previously provided to and approved by the FTC.

S&M Brands, Inc. will continue to equalize the four health warnings on the packs and cartons for each brand style of the Bailey, Tahoe, Riverside, and Valu Time brands.

As a small manufacturer, under our reading of applicable law, S&M Brands, Inc. has qualified (and we believe still qualifies) to have a Plan to simultaneously display the four health warnings on cigarette packaging. The four warnings will appear an equal number of times on the packs and cartons for each brand style of Bailey's, Tahoe, Riverside, and Valu Time brand cigarettes for a one year period beginning on the date of approval of this Plan. The technology used by our packaging supplier allows all packaging to arrive at our factory already equalized. We have two types of soft pack packing machines which use either roll wraps (GDX1 machine) or cut wraps (AMF 379 machines) and one hard pack packing machines (GDX2) that uses box blanks that are similar to the cut wraps. The roll wraps are printed with the required warnings on packages in sequential order of 123 then 234 then 412, then 134 as the technology does not allow all 4 warnings on the roll. The supplier of the cut wraps and the box blanks provides an equal number of warnings per box and the box is exhausted before another box is opened. The Company ensures equalization by making certain there are no open boxes of cut wraps or box blanks at the end of the year. The carton packaging comes from the supplier in stacks of 500 per warning on a pallet containing 28,000. Stacks of 500 cartons per warning are run thru the machine in sets of 2000 so that all four Surgeon General Warnings are used in equal numbers. If at the end of the year the Company realizes that equalization may not be occurring the Company

will take steps to make sure an equal number of each of the four health warnings have appeared on each brand style of cigarettes. All of these methods ensure equalization in the field. We will keep records demonstrating compliance with this Plan.

Our sales by fiscal year are summarized in the chart below. Our fiscal year is the same as the calendar year. For fiscal year 2014 our actual sales are reported below. For fiscal years 2015 and 2016 our anticipated sales are reported below. The figures represent individual sticks sold.


Volume in Sticks

Year	Bailey's	Tahoe	Valu Time	Riverside
2014				
2015				
2016				

As to advertising, as in previous years, S&M Brands, Inc. remains in compliance with and would like to maintain its Plans for rotation of the warnings in advertising as previously approved by the FTC.

Thank you so much for your attention to this matter. Please feel free to call the undersigned if you have any questions.

Yours very truly,



Everett W. Gee III
Vice President Legal Affairs
& General Counsel

cc: Mr. Malcolm L. Bailey, CEO

¹ Stick number breakdown by style: Tahoe **soft packs** are: King Size: Filter [redacted]
Gold [redacted], Sky Blue [redacted], Menthol [redacted] and Evergreen Menthol
[redacted]; 100's Size: Filter [redacted], Gold [redacted], Sky [redacted], Menthol
[redacted] and Evergreen Menthol [redacted] Tahoe **hard packs** are: King Size:
Filter [redacted] and Gold [redacted]

² Stick number breakdown by style: Tahoe **soft packs** are: King Size: Filter [redacted]
Gold [redacted], Sky Blue [redacted], Menthol [redacted] and Evergreen Menthol
[redacted]; 100's Size: Filter [redacted], Gold [redacted], Sky [redacted], Menthol
[redacted] and Evergreen Menthol [redacted] Tahoe **hard packs** are: King Size:
Filter [redacted] and Gold [redacted]

³ Stick number breakdown by style: Tahoe **soft packs** are: King Size: Filter [redacted],
Gold [redacted], Sky Blue [redacted], Menthol [redacted] and Evergreen Menthol
[redacted]; 100's Size: Filter [redacted], Gold [redacted], Sky [redacted], Menthol
[redacted] and Evergreen Menthol [redacted] Tahoe **hard packs** are: King Size:
Filter [redacted] and Gold [redacted]

S & M Brands, Inc. makers of Bailey's Cigarettes, Tahoe Cigarettes, Riverside, and Valu Time
Cigarettes
3662 Ontario Road, Suite B
Keysville, VA 23947

**ROTATION PLAN FOR
ADVERTISING AND PROMOTIONAL MATERIALS**

Bailey's Brand

First Quarter	C
Second Quarter	D
Third Quarter	A
Fourth Quarter	B

Tahoe Brand

First Quarter	B
Second Quarter	A
Third Quarter	D
Fourth Quarter	C

Riverside Brand

First Quarter	A
Second Quarter	B
Third Quarter	C
Fourth Quarter	D

Valu Time Brand

First Quarter	D
Second Quarter	C
Third Quarter	B
Fourth Quarter	A

The warnings are as follows:

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



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

Division of
Advertising Practices

June 9, 2015

Mr. Everett W. Gee, III
General Counsel
S&M Brands, Inc.
3662 Ontario Road
Keysville, VA 23947

Dear Mr. Gee:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed the proposed plan filed by S&M Brands, Inc. ("S&M Brands") on May 13, 2015, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Bailey's, Tahoe, Riverside, and Valu Time brands of cigarettes.

S&M Brands' sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letters dated November 2 and November 23, 2009 (Bailey's, Tahoe, and Riverside) and August 4, 2010 (Valu Time) continue to appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹

Accordingly, S&M Brands' plan for simultaneous display of the four health warnings on packaging for the following varieties is hereby approved:

- Thirteen varieties of the Bailey's brand: Filter Kings (box and soft pack), Filter 100's soft pack, Blue Kings (box and soft pack), Blue 100's soft pack, Sky Blue Kings soft pack, Sky Blue 100's soft pack, Menthol Kings (box and soft pack), Menthol 100's soft pack, Green Field Menthol Kings soft pack, and Green Field Menthol 100's soft pack;

¹ S&M Brands stated in its May 13, 2015 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on these dates.

- Twelve varieties of the Tahoe brand: Filter Kings (box and soft pack), Filter 100's soft pack, Gold Kings (box and soft pack), Gold 100's soft pack, Sky Blue Kings soft pack, Sky Blue 100's soft pack, Menthol Kings soft pack, Menthol 100's soft pack, Evergreen Menthol Kings soft pack, and Evergreen Menthol 100's soft pack;
- Thirteen varieties of the Riverside brand: Filter Kings (box and soft pack), Filter 100's soft pack, Blue Kings (box and soft pack), Blue 100's soft pack, Silver Kings soft pack, Silver 100's soft pack, Menthol Kings (box and soft pack), Menthol 100's soft pack, Teal Menthol Kings soft pack, and Teal Menthol 100's soft pack; and
- Nine varieties of the Valu Time brand: Filter Kings (box and soft pack), Filter 100's soft pack, Gold Kings box, Gold 100's soft pack, Silver 100's soft pack, Menthol Kings box, Menthol 100's soft pack, and Teal Menthol 100's soft pack.

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

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

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

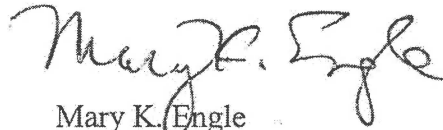
² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Mr. Everett W. Gee, III
June 9, 2015
Page 3

This approval is effective on the date of this letter and runs through June 8, 2016, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

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

Very truly yours,

A handwritten signature in cursive script, reading "Mary K. Engle". The signature is written in dark ink and is positioned above the printed name and title.

Mary K. Engle
Associate Director



June 11, 2015

Ms. Mary Engle
Associate Director
Division of Advertising Practices
Federal Trade Commission
Mail Drop CC-10528
600 Pennsylvania Avenue
Washington, DC 20580

**Re: ITG Brands, LLC
Warning Label Rotation Plan Expansion Request to Add Acquired Brands
Winston, Salem, Kool and Maverick**

Dear Ms. Engle:

As you may already be aware, on July 15, 2014, a wholly-owned subsidiary of Reynolds American Inc. ("RAI") agreed to acquire Lorillard, Inc. ("Lorillard"), the parent company of Lorillard Tobacco Company ("LTC"). As part of the overall series of transactions, ITG Brands, LLC (formerly known as Lignum-2, LLC) ("ITG Brands") will acquire certain assets from RJ Reynolds Tobacco Co. ("RJRT"), specifically as is relevant to this plan expansion request, the Winston, Salem, and Kool cigarette brands, as well as the Maverick cigarette brand from LTC. The brands that ITG Brands will acquire are collectively referred to as the "Acquired Brands". ITG Brands also sells the Rave brand of cigarettes and has separately submitted a 2015 Cigarette Labeling Rotation Plan for that brand.

Although the transaction is pending, we currently anticipate that the transaction may close in June 2015. Therefore, I write to you today to request approval for a plan expansion for ITG Brands to include the following brand styles:

Winston Red 100s Box
Winston Red King Box
Winston Gold 100s Box
Winston Gold King Box
Winston White 100s Box
Winston White King Box

Salem Menthol 100s Box
Salem Menthol King Box

5900 N. Andrews Ave., Suite 1100 Fort Lauderdale, FL 33309
www.imperial-tobacco.com
An IMPERIAL TOBACCO GROUP company

Salem Menthol Gold 100s Box
Salem Menthol Gold King Box
Salem Menthol Silver 100s Box
Salem Menthol Silver King Box
Salem Menthol Slim 100s Box

Kool Menthol King Box
Kool Menthol King Soft Pack
Kool Menthol Blue 100s Box
Kool Menthol Blue King Box
Kool Menthol Super Longs 100s Box
Kool Menthol XL Blue Box (79 mm)
Kool Menthol XL Green Box (79 mm)

Maverick King Box
Maverick 100s Box
Maverick Gold King Box
Maverick Gold 100s Box
Maverick Silver 100s Box
Maverick Menthol King Box
Maverick Menthol 100s Box
Maverick Menthol Gold 100s Box
Maverick Menthol Silver 100s Box

ITG Brands hereby requests approval to utilize a quarterly labeling rotation schedule (proposed schedule attached hereto as Exhibit A-1). As the plan proposed by ITG Brands incorporates a different rotation schedule for the Kool brand (as compared to the rotation schedule utilized by RJRT, the current manufacturer), ITG Brands requests approval to begin following the ITG Brands rotation schedule on Exhibit A-1 by October 1, 2015. This additional time between approval of this plan and October 1, 2015, is necessary to allow sufficient time for changes within the manufacturing operating systems and to ensure sufficient lead times to obtain printed materials.

Specifically, and as further explanation, any changes in packaging/warning labels require modifications to be made within the manufacturing specification system before printed materials are ordered. This process requires approximately six (6) weeks. Once the specifications are updated it takes a minimum of four (4) weeks to obtain printed packaging materials from the vendor. However, material orders are sometimes placed as early as six (6) weeks before the end of a quarter in order to accommodate the vendor's production schedule. This results in approximately twelve (12) weeks being required for changes, in order to ensure sufficient lead times for planning and material delivery. As the transaction close date is

dependent upon regulatory and other approvals, the timing of which are beyond ITG Brands' control, we cannot begin to schedule these changes until at or near closing. Allowing ITG Brands to begin following the schedule on Exhibit A-1 by October 1, 2015, will provide us with sufficient lead and planning time to work the new rotation schedule into the manufacturing process and the printing company's schedule and will assure compliance. Until October 1, 2015, ITG Brands requests approval to use a transitional plan (attached hereto as **Exhibit A-2**). To allow for an orderly transition from one label statement to the next, for the two (2) quarters beginning July 1, 2015 and October 1, 2015, ITG Brands requests approval in accordance with the following:

- Quarter beginning July 1, 2015 – approval requested to begin using packages bearing the July-September quarter's label statement up to fifteen (15) production days prior to the commencement of the July-September quarter and to continue using packages bearing the April-June quarter's label statement up to fifteen production days after the end of the April-June quarter.
- Quarter beginning October 1, 2015 – approval requested to begin using packages bearing the October-December quarter's label statement up to five (5) production days prior to the commencement of October-December quarter and to continue using packages bearing the July-September quarter's label statement up to five (5) production days after the end of the July-September quarter.

Sample packs and cartons for each brand style affected by this plan expansion request were submitted to FTC in correspondence dated April 8, 2015 and May 26, 2015. ITG Brands has begun to develop new packaging that will replace the current packaging and will submit revised packaging samples to the FTC for review as soon as possible but in no event more than two (2) months following the date of the FTC's approval of this plan. The request for an additional period post-close is necessary to allow ITG Brands time to internally finalize the revised artwork and to have packaging samples produced for submission to FTC. In the interim, ITG Brands requests that it be allowed to continue to use the current packaging for each brand style of the Acquired Brands. Until new packaging is submitted to and approved by the FTC, the packaging samples submitted to FTC on April 8, 2015, and May 26, 2015, will be the only packaging used for the Acquired Brands and the four health warnings, which read precisely as required by the Federal Cigarette Labeling and Advertising Act (the "Cigarette Labeling Act"), will continue to appear exactly as shown on those samples.

ITG Brands also intends to advertise Winston, Kool, Salem and Maverick and hereby requests approval of an advertising plan for each of the Acquired Brands. At this time ITG Brands requests approval to use ads up to 10 square feet in size (Category 7) and notes that a copy of the acetates that will be used were submitted in correspondence dated February 5, 2009 (letter is from Lignum-2, the predecessor company to ITG Brands). ITG Brands will use the warning

formats that were submitted with the 1985 plans of the five leading U.S. cigarette manufacturers and will place the warning as specified in those plans. The advertising warnings for the Acquired Brands will be rotated quarterly according to the schedule set out in the attached **Exhibit B**. This will also confirm that ITG Brands does not plan to implement Spanish language advertising with regard to the Acquired Brands.

ITG Brands will maintain a business-to-business website at www.connect.ITGBrands.com. In addition, while there are brand-specific websites for Winston, Salem and Kool (www.insideWinston.com, www.salemaccess.com, and www.kool.com), none of these websites contain any advertising and each is currently set up to merely direct adult consumers to the same non-branded landing page with company contact information. Maverick does not currently have a brand-specific website. Whether ITG Brands will implement any internet-based consumer advertising for Winston, Kool, Salem or Maverick, is unclear at this time, but prior to engaging in internet advertising ITG Brands will submit a plan to FTC requesting approval to add internet advertising to its plans for these brands.

ITG Brands understands this approval is necessary to comply with the Cigarette Labeling Act and for state Master Settlement Agreement (MSA) certification requirements related to this transaction. This approval will allow the companies to complete all necessary requirements in a manner that does not disrupt the marketplace, interrupt sales through in-state distributors and retailers, or negatively impact the collection of federal and state revenues from taxes paid or from MSA payments.

It is our hope that you will find this to be a fair and reasonable request. If you have any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink that reads "Rhondetta Walton". The signature is written in a cursive, flowing style.

Rhondetta Walton
Sr. Legal Counsel

EXHIBIT A-1

June 2015

**ITG BRANDS, LLC QUARTERLY WARNING ROTATION PLAN
ACQUIRED BRANDS PACKAGING****QUARTER IN WHICH
PRODUCT IS
PACKAGED****WARNING NOTICE UTILIZED****BRAND****MAVERICK WINSTON SALEM KOOL**

1 st Q (Jan – Mar)	A	B	C	D
2 nd Q (Apr. – June)	B	C	D	A
3 rd Q (July – Sept.)	C	D	A	B
4 th Q (Oct. – Dec.)	D	A	B	C

**MULTIPLE BRANDS/
NON-BRAND SPECIFIC**

1 st Q (Jan – Mar)	A
2 nd Q (Apr. – June)	B
3 rd Q (July – Sept.)	C
4 th Q (Oct. – Dec.)	D

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

EXHIBIT A-2

June 2015

ITG BRANDS, LLC
QUARTERLY WARNING ROTATION PLAN
ACQUIRED BRANDS PACKAGING

TRANSITIONAL PLAN

QUARTER IN WHICH
PRODUCT IS
PACKAGED

WARNING NOTICE UTILIZED

BRAND

WINSTON

SALEM

KOOL

MAVERICK

1st Q (Jan – Mar)

B

C

B

A

2nd Q (Apr. – June)

C

D

C

B

3rd Q (July – Sept.)

D

A

D

C

4th Q (Oct. – Dec.)

A

B

A

D

MULTIPLE BRANDS/
NON-BRAND SPECIFIC

1st Q (Jan – Mar)

A

2nd Q (Apr. – June)

B

3rd Q (July – Sept.)

C

4th Q (Oct. – Dec.)

D

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

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

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

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

EXHIBIT B
June 2015

ITG BRANDS, LLC
ADVERTISING ROTATION PLAN FOR RAVE AND FOR ACQUIRED BRANDS

QUARTER IN WHICH
ADVERTISING MATERIALS
ARE PRODUCED

WARNING NOTICE UTILIZED

BRAND

	RAVE
1 st Q (Jan – Mar)	A
2 nd Q (Apr. – June)	B
3 rd Q (July – Sept.)	C
4 th Q (Oct. – Dec.)	D

	MAVERICK	WINSTON	SALEM	KOOL
1 st Q (Jan – Mar)	A	B	C	D
2 nd Q (Apr. – June)	B	C	D	A
3 rd Q (July – Sept.)	C	D	A	B
4 th Q (Oct. – Dec.)	D	A	B	C

	MULTIPLE BRANDS/ NON-BRAND SPECIFIC
1 st Q (Jan – Mar)	A
2 nd Q (Apr. – June)	B
3 rd Q (July – Sept.)	C
4 th Q (Oct. – Dec.)	D

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

Selected packaging samples from those
submitted with the plan.

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

DP-7



MAVERICK

CIGARETTES

MAVERICK®

BOX 100S

CIGARETTES

MAVERICK



American Quality

MAVERICK

BOX 100S

American Quality

THESE CIGARETTES DO NOT PRESENT
A REDUCED RISK OF HARM COMPARED
TO OTHER CIGARETTES.

Lorillard and Lorillard (stylized), and Maverick
© Lorillard Licensing Company, LLC Reg. U.S. Pat.
& Tm. Off. U.S. Ltrs. Pat. No. 6,837,248 B2
GREENSBORO, NC 27420, USA © *Lorillard*

FSC



B6-07-223 REV: 00
3003608

CLASS
20
CIGARETTES

THESE CIGARETTES DO NOT PRESENT
A REDUCED RISK OF HARM COMPARED
TO OTHER CIGARETTES.

200 CLASS A CIGARETTES

MAVERICK®

Lorillard and Lorillard (stylized), and Maverick
© Lorillard Licensing Company, LLC Reg. U.S.
& Tm. Off. U.S. Pat. No. 6,837,248 B2
GREENSBORO, NC 27420, USA
Lorillard®

SILVER BOX 100



American

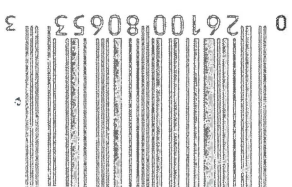
MAVERICK

Quality

CIGARETTES

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

MAVERICK



CIGARETTES

WINSTON

Winston

WHITE 100'S BOX



12300 70499

FSC

Winston
WHITE 100'S BOX



61001575



© RJReynolds Tobacco Company
Winston-Salem, NC 27102 USA
20 Class A Cigarettes
www.RJRT.com
PLEASE DON'T LITTER
Questions? Comments? CALL 1-800-862-2226
OR VISIT insidewinston.com

WINSTON

ton

NATURALLY SMOOTH

Winston
WHITE 100'S
BOX

2-WAY BOX™
OPEN LIKE A BOX
OR A SOFT PACK

PUSH
TO
RECLOSE

NATURALLY SMOOTH

FOR
OPTIONAL OPENING
FLIP UP AND
REMOVE TAB

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

UNDERAGE
SALE
PROHIBITED

NATURALLY SMOOTH



Winston

GOLD BOX

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

Winston

GOLD BOX



GOLD BOX

Winston



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

KOOL
FILTER KINGS

KOOL

© R.J. REYNOLDS TOBACCO COMPANY
Winston-Salem, NC 27102 USA
20 CIGARETTES
www.RJRT.com

TRUE MENTHOL | **FK**



KOOL
FILTER KINGS BOX



PLEASE DON'T LITTER
www.kool.com
1-800-811-6961

61001154

KOOL PROVIDES A SMOOTH,
RICH TASTE BY BLENDING
TOBACCO WITH PREMIUM
MENTHOL. SINCE 1933,
OUR BLENDS HAVE BEEN
ENJOYED BY SMOKERS
WHO SEEK A TRUE MENTHOL
EXPERIENCE.

KOOL
FILTER KINGS



KOOL
FILTER KINGS
BOX

2-Way Box™

OPEN LIKE A BOX
OR A SOFT PACK

PUSH TO
RECLOSE

UNDERAGE
SALE
PROHIBITED

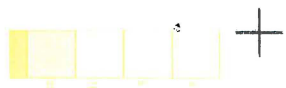
TO OPEN,
FLIP UP AND
REMOVE TAB

www.kool.com



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

KOOL | X L



63000031
WN/D

SALEM

SILVER BOX

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

© RJReynolds
Tobacco Company
Winston-Salem, NC 27102 USA
1-800-433-4000
salemaccess.com
www.rjrt.com
20 Cigs A Cigarettes
Blended With Asian Menthol

THINK CLEAN
KEEP IT GREEN



0 123283 4

FSC

REFRESHING MENTHOL

SALEM

SILVER BOX

63001612
WN/A

REFRESHING MENTHOL

63001612



SILVER BOX

SALEM



SALEM

SILVER BOX



UNDERAGE
SALE
PROHIBITED



SALLEN

BOX

REFRESHING MENTHOL

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

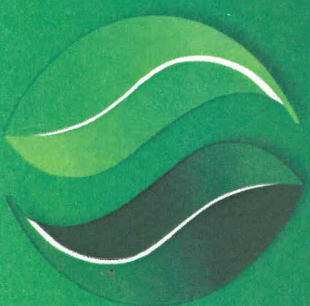


SALLEN

BOX



SALLEN



BOX

REFRESHING MENTHOL



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

Division of
Advertising Practices

June 12, 2015

Ms. Rhondetta Walton, Esq.
ITG Brands, LLC
5900 North Andrews Avenue
Suite 1100
Ft. Lauderdale, FL 33309

Dear Ms. Walton:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by ITG Brands, LLC ("ITG") on June 11, 2015, calling for: (1) quarterly rotation of the four health warnings in advertising for the Winston, Salem, Kool, and Maverick brands of cigarettes; and (2) quarterly rotation of the four health warnings on packaging for certain varieties of the Winston, Salem, Kool, and Maverick brands of cigarettes.

ITG's plan for rotation of the warnings in advertising up to ten square feet in size for the Winston, Salem, Kool, and Maverick brands is hereby approved. Approval of the plan assumes that the plan is implemented in good faith.

ITG's plan for quarterly rotation of the four health warnings on packaging for the following varieties is hereby approved effective on the date of this letter:¹

- Six Box varieties of the Winston brand: Red (Kings and 100's), Gold (Kings and 100's), and White (Kings and 100's);
- The Menthol Gold Kings Box variety of the Salem brand;
- The Menthol XL Blue Box (79 mm) variety of the Kool brand; and

¹ ITG stated in its June 11, 2015 letter that the four health warnings for all of its varieties of the Winston, Salem, Kool, and Maverick brands will appear exactly as shown on the packs and cartons submitted on April 8, 2015 and May 26, 2015.

- Five varieties of the Maverick brand: Kings Box, 100's Box, Menthol Box (Kings and 100's), and Menthol Gold 100's Box.

Additionally, ITG's plan for quarterly rotation of the four health warnings on packaging for the following varieties is hereby approved effective on the date of this letter through September 4, 2015:

- Six Box varieties of the Salem brand: Menthol (Kings and 100's), Menthol Gold 100's, Menthol Silver (Kings and 100's), and Menthol Slim 100's;
- Six varieties of the Kool brand: Menthol Kings Box, Menthol Kings Soft Pack, Menthol Blue Box (Kings and 100's), Menthol Super Longs 100's Box, and Menthol XL Green Box (79 mm); and
- Four Box varieties of the Maverick brand: Gold (Kings and 100's), Silver 100's, and Menthol Silver 100's.

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

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

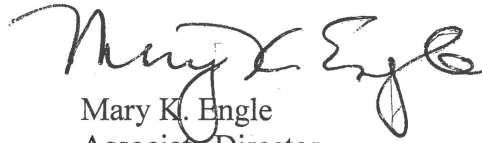
Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been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

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

Ms. Rhondetta Walton, Esq.
June 12, 2015
Page 3

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

Very truly yours,

A handwritten signature in black ink, appearing to read "Mary K. Engle". The signature is fluid and cursive, with the first name "Mary" and last name "Engle" clearly distinguishable.

Mary K. Engle
Associate Director

G. GEORGE BERTRAM

RESULT DRIVEN REPRESENTATION

WWW.RECOVERYLAW.COM

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

Attention: Ms. Sallie Schools

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

Dear Ms. Engle/Ms. Schools:

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

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

In fiscal year 2014, (same as calendar year, January 1, 2014 through December 31, 2014), Tantus manufactured approximately [REDACTED] cigarettes (all were Berkley, Berley, Main Street, Sport, Golden Blend, GSmoke and 24/7 brand cigarettes). Tantus anticipates manufacturing less than [REDACTED] cigarettes in fiscal year 2015. Tantus' sales of each of these cigarette brands in fiscal year 2014 and its projected sales volume for each of these cigarette brands in fiscal year 2015, appear on the list attached as **Exhibit "B"**.

No one brand style of cigarettes sold by Tantus constituted more than 1/4 of 1% of all the cigarettes sold in the United States in fiscal/calendar year 2014 and Tantus anticipates that no one brand style will constitute more than 1/4 of 1% of all the cigarettes sold in the United States in fiscal/calendar year 2015. In addition, more than one-half of the cigarettes manufactured by Tantus for sale in the United States in fiscal/calendar year 2014 were packaged into brand styles which meet the requirements of 15 U.S.C. § 1333(c)(2)(A)(i).

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

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

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

Tantus has an advertising rotation plan in place for its Berkley, Berley, Main Street, Sport, Golden Blend, GSmoke, and 24/7 cigarettes which was approved by the FTC on August 30, 2005, September 6, 2006, November 16, 2006, January 22, 2007 and July 18, 2007. (See **Exhibit C** attached). Tantus has an internet advertising plan in place for its Berkley, Berley, 24/7, Golden Blend, GSmoke, MainStreet, and Sport cigarettes that was approved on September 18, 2008. Tantus is in compliance with these plans and would like to continue utilizing them in 2015 and 2016.

Tantus believes its plans comply 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, I am respectfully requesting that you approve this renewal plan at your earliest possible convenience.

May 29, 2015

If you have any questions regarding this submission, please utilize the contact information in the signature line below (as the information in the letterhead has recently changed).

Sincerely,

A handwritten signature in black ink, appearing to read "G. George Bertram". The signature is stylized with a large, looping "G" and a long, horizontal stroke extending to the right.

G. George Bertram, Esq.

GGB/rj

Cell Phone

: (270) 585-0201

Email

: georgebertram@recoverylaw.com

Original

: FedEx

Enclosures

: Exhibits A, B & C

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

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

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

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

EXHIBIT "B"
TANTUS TOBACCO, LLC

Cigarette Brands**Sales: Jan 1, 2014 – December 31, 2014
(Individual cigarette "sticks")**

Berkley	
Berley	
Sport	
Main Street	
GSmoke	
Golden Blend	
24/7	
TOTAL	

Cigarette Brands**Projected Sales: Jan 1, 2015 – Dec 31, 2015
(Individual cigarette "sticks")**

Berkley	
Berley	
Sport	
Main Street	
GSmoke	
Golden Blend	
24/7	
TOTAL	

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

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

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



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

Division of
Advertising Practices

June 16, 2015

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

Dear Mr. Bertram:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a proposed plan filed on behalf of Tantus Tobacco LLC ("Tantus") on May 29, 2015, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the 24/7, Berley, Berkley, Golden Blend, Main Street, GSmoke, and Sport brands of cigarettes.

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

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

¹ Tantus stated in its May 29, 2015 letter that the four health warnings will continue to appear exactly as shown on the sample packs and cartons submitted on June 7 and June 21, 2010.

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

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

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

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

G. George Bertram, Esq.
June 16, 2015
Page 3

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

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

This approval is effective on the date of this letter and runs through June 15, 2016, or until authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

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

Very truly yours,



Mary K. Engle
Associate Director

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

June 9, 2015

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

Re: Cigarette Health Warning Equalization Plan

Dear Ms. Engle:

This letter is being submitted for the renewal of the Surgeon General Warning Rotation Plans that were approved by your office on June 9, 2014 for the packaging for the Senate, Gator and Buffalo brands. The brand styles of each brand (Senate, Gator and Buffalo) are listed and submitted in Schedule "A". We will adhere to the advertising plan of Senate, Gator and Buffalo cigarettes, most recently approved by your office on December 17, 2012. The "Senate", "Gator" and "Buffalo" cigarette brands will continue to be manufactured by J. Conrad Seneca, d.b.a. Six Nations Manufacturing. The other brands that Six Nations Manufacturing produces at this time are "Native Pride", "Bronco" and "Stallion". Six Nations Manufacturing letter dated April 24, 2015 for health warning statement plans for "Native Pride", "Bronco" and "Stallion" was approved on April 24, 2015.

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

produced throughout the year by working with its packaging vendors to design pre-printing layouts by purchase order in equal amounts of the four warning labels for the packs and cartons of each brand style per production run. We will keep records demonstrating compliance with this plan. The total sales for our fiscal year 2015 are estimated to be [REDACTED] cigarettes as shown in Schedule B. J. Conrad Seneca, d.b.a. Six Nations Manufacturing has attached "Schedule C" showing actual production volume for our fiscal year 2014.

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

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

Sincerely,

A handwritten signature in dark ink, appearing to read "JCS", is written over a horizontal line.

J. Conrad Seneca, Owner

Enclosures

Schedule A

We are seeking re-approval for the following brand styles:

[illegible]

SCHEDULE B: Estimated annual (1/1/2015 -12/31/2015) production volume by Six Nations Manufacturing for Senate, Gator, Buffalo, Native Pride, Bronco and Stallion Cigarettes by style in sticks.

Style	Sticks
Bronco Red Kings Box	
Bronco Gold Kings Box	
Bronco Silver Kings Box	
Bronco Menthol Kings Box	
Bronco Menthol Gold Kings Box	
Bronco Non-Filter Kings Box	
Bronco Red 100's Box	
Bronco Gold 100's Box	
Bronco Silver 100's Box	
Bronco Menthol 100's Box	
Bronco Menthol Gold 100's Box	
Native Pride Robust Full Bodied Flavor King Size Box	
Native Pride Relaxed Smooth Flavor King Size Box	
Native Pride Full Bodied Menthol Flavor King Size Box	
Native Pride Robust Full Bodied Flavor 100's Size Box	
Native Pride Relaxed Smooth Flavor 100's Size Box	
Native Pride Full Bodied Menthol Flavor 100's Size Box	
Native Pride Smooth Menthol Flavor 100's Size Box	
Native Pride Ultra Smooth Flavor 100's Size Box	
Senate Full Flavor King's Size Box	
Senate Smooth King's Size Box	
Senate Menthol King's Size Box	
Senate Menthol Smooth King's Size Box	
Senate Ultra Smooth King's Size Box	
Senate Non-Filter King's Size Box	
Senate Full Flavor 100's Size Box	
Senate Smooth 100's Size Box	
Senate Menthol 100's Size Box	
Senate Menthol Smooth 100's Size Box	
Senate Ultra Smooth 100's Size Box	
Gator Full Flavor King's Size Box	
Gator Smooth King's Size Box	
Gator Menthol King's Size Box	
Gator Menthol Smooth King's Size Box	
Gator Ultra Smooth King's Size Box	
Gator Non-Filter King's Size Box	
Gator Full Flavor 100's Size Box	
Gator Smooth 100's Size Box	
Gator Menthol 100's Size Box	
Gator Menthol Smooth 100's Size Box	
Gator Ultra Smooth 100's Size Box	

SCHEDULE B: Estimated annual (1/1/2015 -12/31/2015) production volume by Six Nations Manufacturing for Senate, Gator, Buffalo, Native Pride, Bronco and Stallion Cigarettes by style in sticks.
(continued)

Style	Sticks
Buffalo Full Flavor King's Size Box	
Buffalo Smooth King's Size Box	
Buffalo Menthol King's Size Box	
Buffalo Menthol Smooth King's Size Box	
Buffalo Ultra Smooth King's Size Box	
Buffalo Non-Filter King's Size Box	
Buffalo Full Flavor 100's Size Box	
Buffalo Smooth 100's Size Box	
Buffalo Menthol 100's Size Box	
Buffalo Menthol Smooth 100's Size Box	
Buffalo Ultra Smooth 100's Size Box	
Buffalo Full Flavor 100's Size Soft	
Buffalo Smooth 100's Size Soft	
Buffalo Menthol 100's Size Soft	
Buffalo Menthol Smooth 100's Size Soft	
Buffalo Ultra Smooth 100's Size Soft	
Stallion Full Flavor Red King's Box	
Stallion Smooth Gold King's Box	
Stallion Menthol King's Box	
Stallion Full Flavor Red 100's Box	
Stallion Smooth Gold 100's Box	
Stallion Ultra Smooth Gold 100's Box	
Stallion Menthol 100's Box	
Totals	

SCHEDULE C: Actual annual (1/1/2014 -12/31/2014) production volume by Six Nations Manufacturing for Senate, Gator, Buffalo, Native Pride, Bronco and Stallion Cigarettes by style in sticks.

Style	Sticks
Bronco Red Kings Box	
Bronco Gold Kings Box	
Bronco Silver Kings Box	
Bronco Menthol Kings Box	
Bronco Menthol Gold Kings Box	
Bronco Non-Filter Kings Box	
Bronco Red 100's Box	
Bronco Gold 100's Box	
Bronco Silver 100's Box	
Bronco Menthol 100's Box	
Bronco Menthol Gold 100's Box	
Native Pride Robust Full Bodied Flavor King Size Box	
Native Pride Relaxed Smooth Flavor King Size Box	
Native Pride Full Bodied Menthol Flavor King Size Box	
Native Pride Robust Full Bodied Flavor 100's Size Box	
Native Pride Relaxed Smooth Flavor 100's Size Box	
Native Pride Full Bodied Menthol Flavor 100's Size Box	
Native Pride Smooth Menthol Flavor 100's Size Box	
Native Pride Ultra Smooth Flavor 100's Size Box	
Senate Full Flavor King's Size Box	
Senate Smooth King's Size Box	
Senate Menthol King's Size Box	
Senate Menthol Smooth King's Size Box	
Senate Ultra Smooth King's Size Box	
Senate Non-Filter King's Size Box	
Senate Full Flavor 100's Size Box	
Senate Smooth 100's Size Box	
Senate Menthol 100's Size Box	
Senate Menthol Smooth 100's Size Box	
Senate Ultra Smooth 100's Size Box	
Gator Full Flavor King's Size Box	
Gator Smooth King's Size Box	
Gator Menthol King's Size Box	
Gator Menthol Smooth King's Size Box	
Gator Ultra Smooth King's Size Box	
Gator Non-Filter King's Size Box	
Gator Full Flavor 100's Size Box	
Gator Smooth 100's Size Box	
Gator Menthol 100's Size Box	
Gator Menthol Smooth 100's Size Box	
Gator Ultra Smooth 100's Size Box	

SCHEDULE C: Actual annual (1/1/2014 -12/31/2014) production volume by Six Nations Manufacturing for Senate, Gator, Buffalo, Native Pride, Bronco and Stallion Cigarettes by style in sticks:

(continued)

Style	Sticks
Buffalo Full Flavor King's Size Box	
Buffalo Smooth King's Size Box	
Buffalo Menthol King's Size Box	
Buffalo Menthol Smooth King's Size Box	
Buffalo Ultra Smooth King's Size Box	
Buffalo Non-Filter King's Size Box	
Buffalo Full Flavor 100's Size Box	
Buffalo Smooth 100's Size Box	
Buffalo Menthol 100's Size Box	
Buffalo Menthol Smooth 100's Size Box	
Buffalo Ultra Smooth 100's Size Box	
Buffalo Full Flavor 100's Size Soft	
Buffalo Smooth 100's Size Soft	
Buffalo Menthol 100's Size Soft	
Buffalo Menthol Smooth 100's Size Soft	
Buffalo Ultra Smooth 100's Size Soft	
Stallion Full Flavor Red King Box	
Stallion Smooth Gold King Box	
Stallion Menthol King Box	
Satlion Full Flavor Red 100's Box	
Satlion Smooth Gold 100's Box	
Satlion Ultra Smooth Silver 100's Box	
Stallion Menthol 100's Box	
Totals	



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

Division of
Advertising Practices

June 19, 2015

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

Dear Mr. Seneca:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a proposed plan filed on behalf of J. Conrad Seneca d/b/a Six Nations Manufacturing ("Six Nations") on June 9, 2015, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Senate, Gator, and Buffalo brands of cigarettes.

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

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

¹ Six Nations stated in its June 9, 2015 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on these dates.

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

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

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

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

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

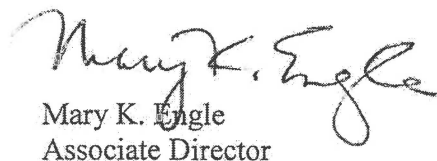
² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Mr. J. Conrad Seneca
June 19, 2015
Page 3

This approval is effective on the date of this letter and runs through June 18, 2016, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

If you have any questions regarding this approval, please contact Bonnie McGregor at (202) 326-3256.

Very truly yours,


Mary K. Engle
Associate Director

PO Box 214
Gowanda, New York 14070



1.877.NATIVE3
Fax: 716.532.6137

June 23, 2015

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

Dear Mary Engle:

Native Wholesale Supply imports the Seneca, Opal and Couture brand of cigarettes manufactured by Grand River Enterprises Six Nations Ltd. Native Wholesale Supply requests approval for its 2015 plan for Surgeon General Warning Display, as provided by Section 1333C(2) of the Cigarette Act on packaging for its Seneca, Opal and Couture brands of cigarettes. We are located at 10955 Logan Road, Perrysburg, NY 14129. The president of Native Wholesale Supply is Arthur Montour.

Our previous plan for the simultaneous display of the four health warnings on packages for the Seneca, Couture and Opal brands was approved on June 24, 2014, and our previous plan for simultaneous display of the four health warnings on packages for the couture brand on December 19, 2014. The company is not seeking any changes to these plans and to date all warnings have been equalized according to date. We now wish to renew our approval for the following brand styles:

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

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

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

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

Couture 100 Slims Ruby Box
Couture 100 Slims Amethyst Box
Couture 100 Slims Diamond Box
Couture 100 Slims Sapphire Box
Couture 100 Slims Turquoise Box
Couture 100 Slims Aquamarine Box

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

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

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

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

Our sales for 2014 by brand style is attached. Native Wholesale Supply's fiscal year coincides with the calendar year.

We comply with the "Cigarette Act" by having our supplier, White House Graphics, print the four surgeon general warnings simultaneously in equal numbers at the time of both the pack and carton print runs. The four warnings will be displayed on the packs and cartons of each brand style of the Seneca, Couture and Opal brands an equal number of times during the one year period following the date of approval of this plan by the Federal Trade Commission. We will keep records demonstrating compliance with this plan. The warnings will appear exactly as shown on the sample packs and cartons for the Seneca brand submitted with our May 28, 2010, June 30, 2011, September 16, 2011, September 28, 2011, October 4, 2011, and June 10, 2014 letters; for the Couture brand submitted with our November 5, 2014 letter; and for the Opal brand submitted with our May 28, 2010 and June 30, 2011 letters.

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

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

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

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

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

ADVERTISING

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

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

Yours truly,

A handwritten signature in dark ink, appearing to read 'Arthur Montour', with a stylized, overlapping flourish at the end.

Arthur Montour, President

Native Wholesale Supply
2014 Brand Sales

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



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

Division of
Advertising Practices

June 26, 2015

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

Dear Mr. Montour:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Native Wholesale Supply Company ("NWSC") on June 23, 2015, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Seneca, Couture, and Opal brands of cigarettes.

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

<u>Brand</u>	<u>Date(s)</u>
Seneca	May 28, 2010 June 30, 2011 September 16, 2011 September 28, 2011 October 4, 2011 June 10, 2014

¹ NWSC stated in its June 23, 2015 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on these dates.

<u>Brand</u>	<u>Date(s)</u>
Couture	November 5, 2014
Opal	May 28, 2010 June 30, 2011

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

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

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

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

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

Mr. Arthur Montour
June 26, 2015
Page 3

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

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

This approval is effective on the date of this letter and runs through June 25, 2016, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

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

Very truly yours,

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

Mary K. Engle
Associate Director

ATTORNEYS AT LAW
2 SOUTH BISCAYNE BLVD., SUITE 1900
MIAMI, FL 33131
305.482.8400 TEL
305.482.8600 FAX
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vwilarchao@foley.com EMAIL

CLIENT/MATTER NUMBER
091139-0104

June 24, 2015

FEDERAL EXPRESS

Ms. Mary K. Engle, Associate Director
c/o Bonnie McGregor
Federal Trade Commission
Division of Advertising Practices
600 Pennsylvania Ave. NW
Mail Drop CC-10528
Washington, DC 20580


Re: Dosal Tobacco Corporation

Dear Ms. Engle:

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

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

Very truly yours,



Veronica Vilarchao

Enclosures

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

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

1. Definitions. As used in the Plan:
 - a. The terms "cigarette", "United States", "package" and "brand style" shall have the meaning specified in the Cigarette Act.
 - b. The term "brand of cigarettes" shall mean those cigarettes of a manufacturer or importer bearing a common identifying brand name or mark. Different styles of a brand of cigarettes, whether differentiated on the basis of size, shape, filtration, packaging, "tar" and nicotine rating, flavoring or other characteristic, shall not be considered a distinct "brand of cigarettes".
 - c. The "effective date" of this Plan shall be the date of the Plan's approval.
 - d. The term "calendar quarter" shall mean each of the three (3) month periods commencing January 1, April 1, July 1, and October 1 of each year.
2. Packaging.
 - a. **Warning Label Size and Location:** The brands of cigarettes, including the different brand styles that Dosal manufactures are listed in Exhibit "A" of the Plan. Dosal does not import any cigarettes. Further, the warnings will appear exactly as shown on the samples that were submitted with the letter of June 12, 2014, displaying examples of the following four (4) warning statements required by the Cigarette Act which are placed on the packages of Dosal brand cigarettes packaged for sale or distribution in the United States:
 - i. **SURGEON GENERAL'S WARNING:** Smoking Causes Lung Cancer, Heart Disease, Emphysema, And May Complicate Pregnancy.

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

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

- b. **Warning Label Rotation:** Section 1333(c)(2) of the Cigarette Act allows manufacturers to seek permission from the FTC to display the four (4) warnings an equal number of times during the year on a brand style's packaging if the company meets the low volume sales threshold established by the Cigarette Act. To meet the low volume sales requirement established by the Cigarette Act, the annual sales of each of a company's brand styles in its prior fiscal year must be less than one-fourth (1/4) of one percent (1%) of all of the cigarettes sold in the United States in that fiscal year (for calendar year 2014, approximately 660 million cigarettes) and more than half the cigarettes manufactured or imported by the company must be packaged into brand styles that meet the low sales threshold (the "Low Sales Volume Requirement"). Except for the brand style 305's Full Flavor 100's Box, Dosal meets the Low Sales Volume Requirement based on its sales in 2014 and forecasts that it will meet the Low Sales Volume Requirement for 2015 for all other brand styles manufactured by Dosal (please see Dosal's Sales Report for the year 2014, and Sales Forecast for the year 2015, attached hereto as Exhibit "B").¹ With the exception of the brand style 305's Full Flavor 100's Box, during the year 2014, sales for any one brand style did not exceed [REDACTED] cigarettes, and for the year 2015 Dosal projects that sales for any one brand style will not exceed [REDACTED] cigarettes. Accordingly, except for the brand style 305's Full Flavor 100's Box, Dosal wishes to equalize the warning statements on all Dosal brand style cigarette packaging during the year, as follows:
 - i. An even distribution of each of the four (4) warnings will be produced for the packs and cartons of each brand style of Dosal brand cigarettes, which are manufactured and

¹ Please note that Dosal's fiscal year is the same as the calendar year.

distributed in the United States for the one (1) year period beginning from the date of approval of this Plan. All four (4) warnings are printed on the same press sheet with an even distribution.

- ii. At the end of the year, if due to a mechanical failure, or otherwise, the warning statements are not equalized, Dosal will take the necessary steps to insure that the problem is corrected, and the warning statements equalized.

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

- 3. Records of Compliance. Dosal has an established process of record keeping, which allows Dosal to demonstrate compliance with the Cigarette Act and the Plan upon request. This system of record keeping will continue to be in effect, and thus Dosal's compliance with the Act and the Plan will continue to be effectively monitored.
- 4. Advertisements. Dosal's advertising plan is in place and will not change from its prior submissions to the FTC. Dosal will maintain compliance with its advertising plan.
 - a. **Adherence to the 1985 Plans:** For its advertising, Dosal will use the warning formats submitted with the 1985 plans of the five (5) leading United States cigarette manufacturers, and will place the warnings as specified in those plans.
 - b. **Acetates:** Dosal has purchased Warning Statements Exhibits 1-7, copies of which were previously submitted to the FTC. All warnings on advertisements will appear exactly as shown on the acetates previously submitted to the FTC and corresponding to the size of the advertisement.
 - c. **Size of Advertisements:** Dosal will not engage in advertisements for any brand style which exceed 10 square feet.
 - d. **Warning Label Rotation:** Dosal will rotate the warnings on advertisements quarterly according to the schedule attached hereto as Exhibit "C".
 - e. **Company or Multiple Brand Advertising:** In the event that Dosal engages in Company or multiple brand advertising, Dosal will use

the rotation schedule for the first brand listed in Exhibit "C" of the Plan.

- f. **Internet Advertising:** At this time, Dosal does not engage in advertising on the internet, however, if Dosal does begin to advertise on the internet, Dosal will then submit a plan to the FTC regarding internet advertising for approval.

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

1. **DTC**
 - a. DTC Full Flavor 100's Box;
 - b. DTC Gold 100's Box;
 - c. DTC Menthol Gold 100's Box;
 - d. DTC Silver 100's Box;
 - e. DTC Full Flavor Kings Box;
 - f. DTC Gold Kings Box;
 - g. DTC Menthol Kings Box;
 - h. DTC Menthol 100's Box; and
 - i. DTC Non Filter Kings Box.
2. **305's**
 - a. 305's Full Flavor 100's Box;
 - b. 305's Blue 100's Box;
 - c. 305's Menthol Gold 100's Box;
 - d. 305's Menthol 100's Box;
 - e. 305's Full Flavor Kings Box;
 - f. 305's Blue Kings Box;
 - g. 305's Menthol Kings Box;
 - h. 305's Silver 100's Box;
 - i. 305's Silver Kings Box; and
 - j. 305's Non-Filter Kings Box.

3. **COMPETIDORA**

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

EXHIBIT "B"

**DOSAL TOBACCO CORPORATION
SALES VOLUME REPORT FOR 2014 AND SALES
FORECAST FOR 2015 FOR ALL BRAND STYLES**

2014 SALES REPORT AND 2015 SALES PROJECTIONS

<u>SKU</u>	<u>Brand</u>	<u>Brand Style</u>	<u>Cartons Sold 2014</u>	<u>Number of Sticks 2014</u>	<u>Projected Carton Sales 2015</u>	<u>Projected Sales in Sticks 2015</u>
305FFKBX	/ 305's	Full Flavor Kings Box				
305FFYBX	/ 305's	Full Flavor 100's Box				
305BLKBX	/ 305's	Blue Kings Box				
305BLYBX	/ 305's	Blue 100's Box				
305MGYBX	/ 305's	Menthol Gold 100's Box				
305MNKBX	/ 305's	Menthol Kings Box				
305MNYBX	/ 305's	Menthol 100's Box				
305NFKBX	/ 305's	Non Filter Kings Box				
305SVYBX	/ 305's	Silver 100's Box				
305SVKBX	/ 305's	Silver Kings Box				
COMCFKBX	/ Competidora	Full Flavor				
COMNFKBX	/ Competidora	Non-Filter				
DTCFFKBX	/ DTC	Full Flavor Kings Box				
DTCFFYBX	/ DTC	Full Flavor 100's Box				
DTCGDKBX	/ DTC	Gold Kings Box				
DTCGDYBX	/ DTC	Gold 100's Box				
DTCMGYBX	/ DTC	Menthol Gold 100's Box				
DTCNFKBX	/ DTC	Non Filter Kings Box				

DTCSVYBX	/ DTC	Silver 100's Box
DTCMNKBX	/ DTC	Menthol Kings Box
DTCMNYBX	/ DTC	Menthol 100's Box
		TOTAL:

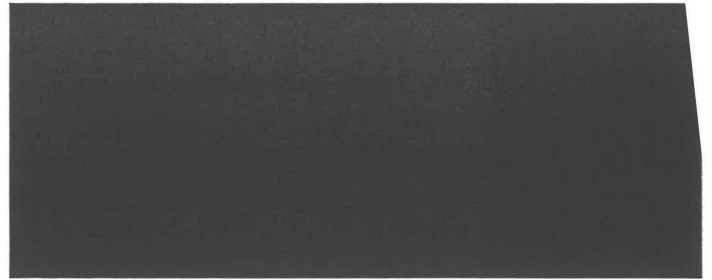


EXHIBIT "C"
ADVERTISEMENT WARNING
STATEMENT ROTATION SCHEDULE*

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

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

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

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

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

*This statement rotation schedule specifically applies to the brand style 305's Full Flavor 100's Box. The quarterly rotation shall be based on the date the cigarettes are packaged.



Division of
Advertising Practices

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

June 26, 2015

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

Dear Ms. Vilarchao:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of Dosal Tobacco Corp. ("Dosal") on June 24, 2015, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the DTC, 305's, and Competidora brands of cigarettes.

Dosal's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging with the exception of the 305's Full Flavor 100's Box variety,¹ and the warnings on the sample packs and cartons submitted with your letter dated June 12, 2014 continue to appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.²

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

- Nine Box varieties of the DTC brand: Full Flavor (Kings and 100's), Gold (Kings and 100's), Silver 100's, Menthol Gold 100's, Menthol (Kings and 100's), and Non-Filter Kings;

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

² Dosal stated in its June 24, 2015 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on this date.

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

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

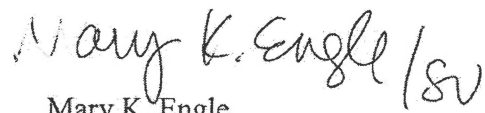
Please note that this letter only approves Dosal's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness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

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

This approval is effective on the date of this letter and runs through June 25, 2016, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

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

Very truly yours,

Handwritten signature of Mary K. Engle in cursive script, followed by a forward slash and the letters 'sv'.

Mary K. Engle
Associate Director

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