



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. July 6, 2015 letter from Gregory E. Cudjoe, Beedies LLC to Mary K. Engle.
2. July 6, 2015 letter from Mary K. Engle to Gregory E. Cudjoe, Beedies LLC.
3. July 7, 2015 letter from Joseph M. Zebrowski, Rock River Manufacturing to Mary K. Engle.
4. July 10, 2015 letter from Mary K. Engle to Joseph M. Zebrowski, Rock River Manufacturing .
5. July 13, 2015 letter from Michael Bell, Skookum Creek Tobacco Co., Inc. to Mary K. Engle.
6. July 14, 2015 letter from Mary K. Engle to Cameron Goodwin, Skookum Creek Tobacco Co., Inc.
7. July 9, 2015 letter from Cindy Gaines, Seneca-Cayuga Tobacco Company to Mary Engle.
8. July 17, 2015 letter from Mary K. Engle to Cindy Gaines, Seneca-Cayuga Tobacco Company.
9. July 13, 2015 letter from Jason Meinhart, Joseph M. Anderson d/b/a Smokin Joes to Mary K. Engle.

10. July 17, 2015 letter from Mary K. Engle to Jason Meinhart, Smokin Joes.
11. July 17, 2015 letter from William M. Sherman, Sherman's 1400 Broadway NYC, Ltd. to Mary K. Engle.
12. July 17, 2015 letter from Mary K. Engle to William M. Sherman, Sherman's 1400 Broadway NYC, Ltd.
13. July 2, 2015 letter from Greta Marcinkeviciute, DK Distributors, Inc. to Mary K. Engle.
14. July 27, 2015 letter from Mary K. Engle to Greta Marcinkeviciute, DK Distributors, Inc.
15. July 27, 2015 letter from Eric Barkley Estes, Xcaliber International Ltd., LLC to Mary K. Engle.
16. July 28, 2015 letter from Mary K. Engle to Eric Barkley Estes, Xcaliber International Ltd., LLC.
17. July 30, 2015 letter from Neal N. Beaton on behalf of JT International U.S.A., Inc. to Caitlyn Brady.
18. July 30, 2015 letter from Mary K. Engle to Neal N. Beaton on behalf of JT International U.S.A., Inc.
19. August 11, 2015 letter from Kanim B. James, King Mountain Tobacco Company, Inc. to Mary K. Engle.
20. August 11, 2015 letter from Mary K. Engle to Kanim B. James, King Mountain Tobacco Company, Inc.
21. August 12, 2015 letter from Nancyellen Keane on behalf of Cherokee Tobacco Company, LLC to Mary K. Engle.
22. August 27, 2015 letter from Mary K. Engle to Nancyellen Keane on behalf of Cherokee Tobacco Company, LLC.
23. August 26, 2015 letter from Mary Najjar, Marketing Group USA Inc. to Mary K. Engle.
24. August 27, 2015 letter from Mary K. Engle to Mary Najjar, Marketing Group USA, Inc.
25. August 31, 2015 letter from Rhondetta G. Walton, ITG Brands, LLC to Mary Engle.
26. September 2, 2015 letter from Mary K. Engle to Rhondetta Walton, ITG Brands, LLC.

27. September 3, 2015 letter from William M. Sherman, Sherman's 1400 Broadway NYC, Ltd. to Mary K. Engle.
28. September 8, 2015 letter from Mary K. Engle to William M. Sherman, Sherman's 1400 Broadway NYC, Ltd.

Beedies LLC
1549 Shadow Oaks Road
Kissimmee Fl 34744
Ph. 407 893 3200
Or 407 738 6187
Fax 407 540 9559
TTB Permit# FL-TI-15119

6 July 2015

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

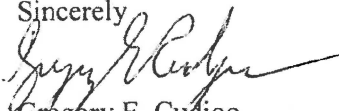
Dear Madam,

I am requesting renewal of the **Health Warning Statement Rotation Plan for Mangalore Ganesh Beedies 501 (MGB 501)**, brand style beedi cigarette (soft cone pack) in the United States of America. This is the only brand style manufactured by Mangalore Ganesh Beedies Works located in Mysore India and the only brand style of cigarettes Beedies LLC imports. Beedies LLC does not manufacture any Cigarettes. No changes were made to the packaging. If in the future, a decision is made to import different brands, a separate request will be submitted at that time.

Beedies LLC [REDACTED] within the United States of America (USA) during Fy14. The warnings will appear exactly as shown on the sample packs and cartons that were enclosed with my letter dated April 28 2010. We will display the four health warnings an equal number of times on the packs and cartons by printing the four health warnings simultaneously in equal numbers at the time of both the pack and carton print runs for the MGB 501 brand. We will keep records demonstrating compliance with this plan. We do not anticipate sales to exceed [REDACTED] sticks of the MGB 501 Brand style for the USA and all its territories, we import for Fy15.

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

Sincerely


Gregory E. Cudjoe
President and Owner



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

Division of
Advertising Practices

July 6, 2015

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

Dear Mr. Cudjoe:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Beedies LLC on July 6, 2015, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for one variety of the Mangalore Ganesh Beedies 501 brand of cigarettes.

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

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

¹ Although some of the warnings on the sample packs and cartons previously submitted contained spelling or punctuation errors, or were not sufficiently conspicuous, corrected samples were submitted on April 28, 2010. Beedies LLC stated in its July 6, 2015 letter that the four health warnings will continue to appear exactly as shown on the corrected samples submitted on April 28, 2010.

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

Mr. Gregory E. Cudjoe
July 6, 2015
Page 2

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

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

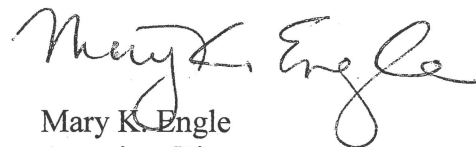
Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been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

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

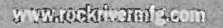
This approval is effective on the date of this letter and runs through July 5, 2016, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

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

Very truly yours,

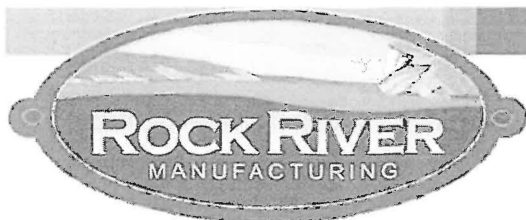


Mary K. Engle
Associate Director



July 7, 2015

Seneca Full Flavor Soft 100
Seneca Blue Soft 100
Seneca Silver Soft 100
Seneca Menthol Soft 100
Seneca Smooth Menthol Soft 100



Seneca Extra Smooth Menthol Soft 100

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
Seneca Medium Box 100
Seneca Blue Box 100
Seneca Silver Box 100
Seneca Menthol Box 100
Seneca Smooth Menthol Box 100
Seneca Extra Smooth Menthol Box 100

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

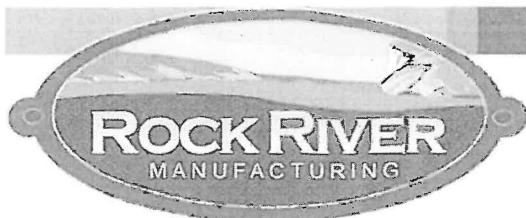
Seneca Full Flavor 72 Box
Seneca Blue 72 Box
Seneca Menthol 72 Box

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

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

Silver Cloud Red 100 Box
Silver Cloud Gold 100 Box
Silver Cloud Silver 100 Box
Silver Cloud Menthol 100 Box
Silver Cloud Menthol Gold 100 Box

Included in previous letters dated January 30, 2015 and February 17, 2015 were samples of cartons and packages for the foregoing brand styles. Additional packaging for Seneca Full Flavor 120 cartons, Seneca Smooth 120 cartons, and Seneca Ultra 120 cartons were included in the letter dated June 15 2015. The cartons and packages were prepared in accordance with the precise wording, capitalization, and punctuation of the warnings under section 1333(a)(1) of the FCLAA and in compliance with the requirements for placement and size of the warnings on the packing under Section 1333(b) of the FCLAA. The required warnings will appear on both the actual packages and cartons of the foregoing Silver Cloud, Seneca, Couture, and Opal brand styles exactly as they appear on the samples that Rock River submitted on January 30, 2015, February 17, 2015, and June 15, 2015. Rock River Manufacturing does not import or manufacture any other brands than those listed above.

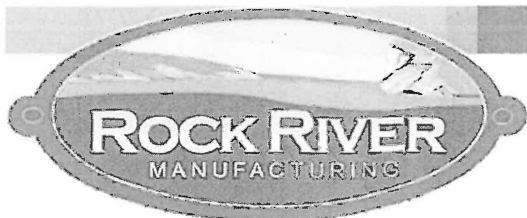


B. Warning Label Rotation: 1332(c)(2) Election

Rock River wishes to employ the option for simultaneous display of the four health warnings by displaying the four required warning labels an equal number of times on the packages and cartons of each of the foregoing brand styles of Silver Cloud, Seneca, Couture, and Opal brands for the one year period beginning on the date of approval of this plan.

Rock River's sales figures for all of the brand styles of the manufactured Silver Cloud and imported Seneca, Couture, and Opal brands for January 1, 2014 through December 31, 2014 by style by sticks are as follows:

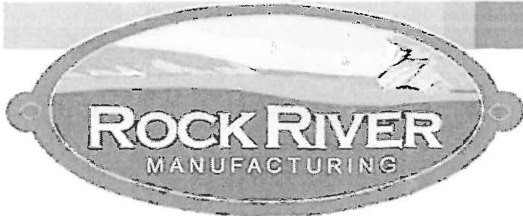
<u>STYLE</u>	<u>NUMBER OF STICKS</u>
Seneca Full Flavor Soft King	
Seneca Blue Soft King	
Seneca Silver Soft King	
Seneca Menthol Soft King	
Seneca Smooth Menthol Soft King	
Seneca Full Flavor Soft 100	
Seneca Blue Soft 100	
Seneca Silver Soft 100	
Seneca Menthol Soft 100	
Seneca Smooth Menthol Soft 100	
Seneca Extra Smooth Menthol Soft 100	
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	
Seneca Medium Box 100	
Seneca Blue Box 100	
Seneca Silver Box 100	
Seneca Menthol Box 100	
Seneca Smooth Menthol Box 100	
Seneca Extra Smooth Menthol Box 100	
Seneca Full Flavor Box 120	



<u>STYLE</u>	<u>NUMBER OF STICKS</u>
Seneca Smooth Box 120	
Seneca Ultra Box 120	
Seneca Menthol Box 120	
Seneca Smooth Menthol Box 120	
Seneca Full Flavor 72 Box	
Seneca Blue 72 Box	
Seneca Menthol 72 Box	
Silver Cloud Red 100	
Silver Cloud Gold 100	
Silver Cloud Silver 100	
Silver Cloud Menthol 100	
Silver Cloud Menthol Gold 100	
Couture Slims Ruby 100 Box	
Couture Slims Amethyst 100 Box	
Couture Slims Diamond 100 Box	
Couture Slims Sapphire 100 Box	
Couture Slims Turquoise 100 Box	
Couture Slims Aquamarine 100 Box	
Opal Full Flavor Box 120	
Opal Smooth Box 120	
Opal Ultra Box 120	
Opal Menthol Box 120	
Opal Smooth Menthol Box 120	

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

Rock River has and will continue to comply with the Cigarette Act by having its supplier of packaging for its manufactured Silver Cloud brand, Copac Inc, and imported Seneca, Couture, and Opal brands, 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 have been and will continue to be displayed on the packs and cartons of each brand style of Silver Cloud, Seneca, Couture, and Opal an equal number of times during the one year period following the date of approval of this plan by the FTC. Rock River will keep records demonstrating compliance with this plan.



C. Records of Compliance

Rock River will maintain records demonstrating compliance with this plan at its principal place of business.

II ADVERTISING

Rock River intends to follow the "Advertising" requirements of the FCLAA for the Silver Cloud brand. Rock River's April 10, 2014 plan for quarterly rotation of the four health warnings in print advertising up to 10 square feet in size for the Silver Cloud brand was approved on April 21, 2014. Rock River will maintain compliance with this plan.

A. Warning Label Size and Placement

Rock River is seeking an amendment to its advertising plan for its Silver Cloud brand to include advertisements not to exceed one hundred sixty (160) square feet. Included in the letter dated February 17, 2015 were the printed warnings for categories 8, 9, 10, and 11. Rock River 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, Rock River proposes the quarterly rotation of warnings labels in its advertisements set forth in the schedule below.

We currently do not intend to advertise Silver cloud on our website. In the future, if Rock River does wish to or decide to advertise on a company website, it will submit its advertisement plans along with website details for prior FTC approval.

Rock River does not advertising the Seneca, Couture, or Opal brands.

B. Warning Label Rotation

Rock River will maintain the following quarterly rotation schedule for advertising of the Silver Cloud brand using 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.

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

First Quarter	(January- March):	A
Second Quarter	(April – June):	B
Third Quarter	(July-September):	C
Fourth Quarter	(October-December):	D

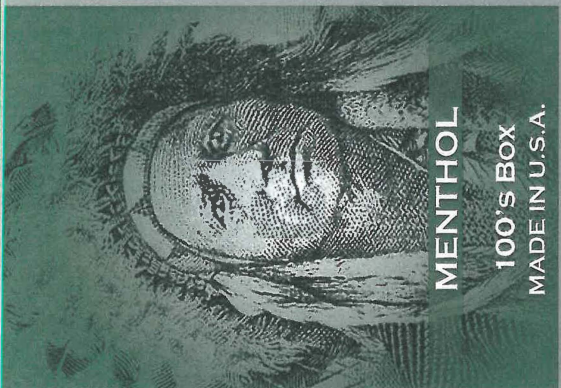
Thank you for your attention to this matter and your assistance. If you have any questions or comments with respect to any of the foregoing, please do not hesitate to contact me.

Sincerely,

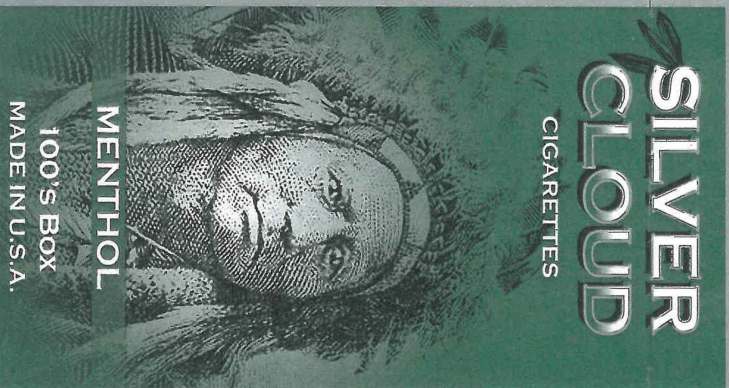
Joseph M. Zebrowski
Director of Legal Contracts
701 Buffalo Trail
Winnebago, NE 68071
Phone: 402-878-2300

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.



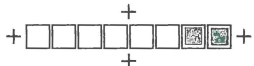
**SILVER
CLOUD**
100'S BOX MENTHOL



**SILVER
CLOUD**
100'S BOX MENTHOL

**SILVER
CLOUD**
CIGARETTES

UNDERAGE
SALE
PROHIBITED



M-1 2 3 4 5 6 7 8 9 10 11 12
Y-14 15 16 17

WN-A

CGP



Manufactured Under License From:
Rock River Manufacturing, Winnebago, NE 68071
www.rockrivermfg.com
Made in USA

TP-NE 15000

10



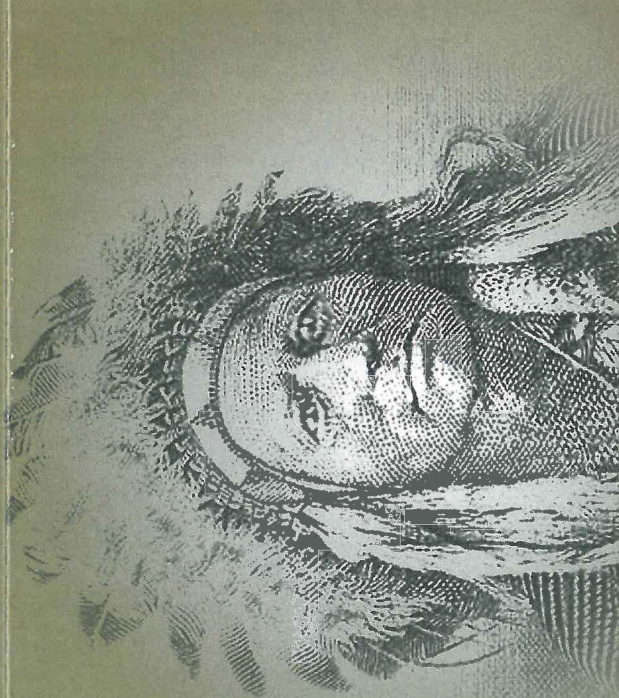
SILVER CLOUD

CIGARETTES

GOLD / 100's BOX
200 CLASS A FILTER CIGARETTES
MADE IN U.S.A.

UNDERAGE
SALE
PROHIBITED

Manufactured Under License From:
Rock River Manufacturing, Winnebago, NE 68071
www.rockrivermfg.com



GOLD

SILVER CLOUD

CIGARETTES

100'S BOX
MADE IN U.S.A.

SILVER CLOUD

CIGARETTES

GOLD
100's BOX

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

TP-NE-15000



UNDERAGE
SALE
PROHIBITED

20 CLASS
A
CIGARETTES



SENECA
SMOOTH MENTHOL
KING SIZE



SENECA
SMOOTH MENTHOL
KING SIZE

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

54-71-25
© 2005 SENeca TOB
AUTH. BY THE
OPAC COUNCIL
USA, INC.
USA

MADE IN
CANADA



F2-KS-SE-MS-LB
WN 2

SENECA
SMOOTH MENTHOL
KING SIZE



PRINTERS
MARKS
50N



SENECA
72's

8 PACKS OF 25 CIGARETTES

54-TL-25

FULL FLAVOR

SENECA
72's



UNDERAGE SALE PROHIBITED

8 PACKS OF 25 CIGARETTES

72's

FULL FLAVOR

SENECA
72's



PREMIUM

SENECA
72's



AMERICA'S
FINEST BLEND

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

456789101112
123456789101112
123456789101112
123456789101112

48790-0 CM

90

TURQUOISE

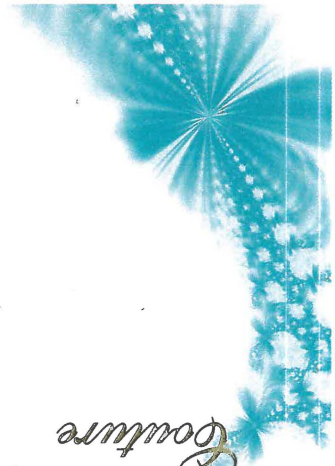
20 CLASS A
SLIM CIGARETTES

SLIMS
Couture

TURQUOISE

AN EXQUISITELY BLENDED
TOBACCO SET IN A HIGHLY
STYLIZED CIGARETTE
CAN ONLY BE CALLED ...

SLIMS
Couture



SLIMS
Couture

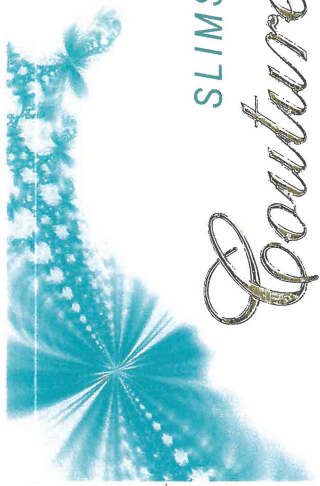


F4-SL100-COUSA-TUR-BL

7

SLIMS
Couture
Made in Canada
54-TL-25
FSC
6 81467 00396 16

SLIMS
Couture



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

SLIMS
Couture

AN EXQUISITELY BLENDED TOBACCO SET IN A HIGHLY STYLIZED CIGARETTE CAN ONLY BE CALLED COUTURE...

200 SLIM CIGARETTES

SLIMS
Couture

AMETHYST

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

AMETHYST

AMETHYST

AMETHYST



200 CLASS A CIGARETTES
Made in Canada
54-TL-25

Opal
120's

Opal

MADE IN
CANADA
54-TL-25



Ultra

SUPER THINS

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

Opal
120's

Ultra

SUPER THINS

SUPER THINS

Ultra

120's

Opal

F2-120H-OP-UL-BL



(16) --11-02-09



Opal
120's
Ultra
SUPER THINS

UNDERAGE

20 CLASS A

Menthol

Opal

UNDERAGE SALE PROHIBITED

Opal
120's

Menthol
SUPER THINS

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

Opal
120's

MADE IN CANADA
54-TL-25



6



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

Division of
Advertising Practices

July 10, 2015

Mr. Joseph M. Zebrowski
Director of Legal Contracts
Rock River Manufacturing
701 Buffalo Trail
Winnebago, NE 68071

Dear Mr. Zebrowski:

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 Rock River Manufacturing ("Rock River") on July 7, 2015, calling for: (1) quarterly rotation of the four health warnings in advertising up to one hundred sixty square feet in size for the Silver Cloud brand; and (2) simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Seneca, Couture, Opal, and Silver Cloud brands of cigarettes.

Rock River's plan for rotation of the warnings in advertising up to one hundred sixty square feet in size for the Silver Cloud brand of cigarettes is hereby approved. Approval of the plan assumes that the plan is implemented in good faith.

Rock River'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 Rock River's letters dated January 30, February 17, and June 15, 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, Rock River'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 Kings (soft pack and box), Blue Kings (soft pack and box), Silver Kings (soft pack and box), Menthol Kings (soft pack and box), Smooth Menthol Kings (soft pack and box), Medium Kings box, Non-Filter Kings box, Chill Kings box, Full Flavor 100's (soft pack and box), Blue 100's (soft pack

¹ Rock River stated in its July 7, 2015 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on these dates.

and box), Silver 100's (soft pack and box), Menthol 100's (soft pack and box), Smooth Menthol 100's (soft pack and box), Extra Smooth Menthol 100's (soft pack and box), Medium 100's box, Full Flavor 120's box, Smooth 120's box, Ultra 120's box, Menthol 120's box, Smooth Menthol 120's box, Full Flavor 72's box, Blue 72's box, and Menthol 72's box;

- Six "Slims" 100's box varieties of the Couture brand: Ruby, Amethyst, Diamond, Sapphire, Turquoise, and Aquamarine;
- Five box varieties of the Opal brand: Full Flavor 120's, Smooth 120's, Ultra 120's, Menthol 120's, and Smooth Menthol 120's; and
- Five box varieties of the Silver Cloud brand: Red 100's, Gold 100's, Menthol 100's, Menthol Gold 100's, and Silver 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 Rock River'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 in Rock River's advertising for the Silver Cloud brand and on Rock River'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 Rock River's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of Rock River's packaging or advertising under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

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

This approval is effective on the date of this letter and runs through July 9, 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. Joseph M. Zebrowski
July 10, 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, reading "Mary K. Engle". The signature is written in a cursive style with a large, stylized "M" and "E".

Mary K. Engle
Associate Director



1041 W State Route 108
Shelton, Washington 98584

July 13, 2015

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

Via Facsimile and U.S. Mail

Dear Ms. Engle:

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

Skookum Creek Tobacco Company currently produces three brand families of cigarettes, "Complete," "Premis," and "Traditions." A rotation plan was approved August 1, 2014, for these brand families.

No changes are proposed to the Complete, Traditions or Premis brand families and brand styles. Warnings for existing brand styles will appear exactly as shown on the sample packaging previously submitted to and approved by the FTC. All Skookum Creek brand styles are identified in Exhibit A. We request re-approval for all of the Brand Styles in Exhibit A.

No brand style manufactured by Skookum Creek Tobacco in fiscal year 2014 exceeded the sales limits in 15 U.S.C. § 1333(c)(2)(A)(i). A copy of Skookum Creek Tobaccos 2014 fiscal sales figures as well as current fiscal year sales to date and estimates for all brand styles is attached as Exhibit B. Units as shown are in sticks. Please note that the fiscal year for Skookum Creek Tobacco Company runs October 1 to September 30, concurrent with the federal fiscal year.

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

Skookum Creek Tobacco, through a partnership with our sole producer of printed labels and cartons assures compliance within the guidelines of rotation through a "Mechanical Printing and Sorting" process. All printed good are produced using an equal distribution of the required four warnings

within each print order and mechanically sorted to assure equal distribution on each pallet of finished print. Single pallets are utilized in our manufacturing process to assure equal distribution of the warnings on packs and cartons of each brand style.

Skookum Creek Tobacco Company continues to be in compliance with its plan for Internet advertising as approved October 8, 2008 for Traditions and July 16, 2007 for Complete and Premis. Skookum Creek Tobacco Co., Inc. does not advertise its cigarettes in any other format or medium.

Document Prepared by:

A handwritten signature in black ink, appearing to read 'Michael Bell', written over a horizontal line.

Michael Bell

Quality Assurance Manager/FDA, FTC Compliance Manager

360-490-6852

Skookum Creek Tobacco Company, 1041 W. State Route 108, Shelton WA, 98584

Administrative Contact:

Michael Bell, Quality Assurance Manager

360-229-3616


Exhibit A Skookum Creek Tobacco Co., Inc Brand Families and Brands of Cigarettes

COMPLETE BRAND FAMILY	PREMIS BRAND FAMILY
<ul style="list-style-type: none"> ✓ Full Flavor Kings – SOFT PACK ✓ High Air Kings – SOFT PACK ✓ Ultra High Air Kings – SOFT PACK ✓ Menthol Kings – SOFT PACK ✓ Menthol High Air Kings – SOFT PACK ✓ Full Flavor 100's – SOFT PACK ✓ High Air 100's – SOFT PACK ✓ Ultra High Air 100's – SOFT PACK ✓ Menthol 100's – SOFT PACK ✓ Menthol High Air 100's – SOFT PACK ✓ Non-Filtered Kings – SOFT PACK ✓ Full Flavor 100's – HARD PACK ✓ High Air 100's – HARD PACK ✓ Ultra High Air 100's – HARD PACK ✓ Menthol 100's – HARD PACK ✓ Menthol High Air 100's – HARD PACK ✓ Full Flavor Kings – HARD PACK ✓ High Air Kings – HARD PACK ✓ Ultra High Air Kings – HARD PACK ✓ Menthol Kings – HARD PACK ✓ Menthol High Air Kings – HARD PACK ✓ Non Filtered Kings – HARD PACK 	<ul style="list-style-type: none"> ✓ Full Flavor Kings – HARD PACK ✓ High Air Kings – HARD PACK ✓ Ultra High Air Kings – HARD PACK ✓ Menthol Kings – HARD PACK ✓ Menthol High Air Kings – HARD PACK ✓ Full Flavor 100's – HARD PACK ✓ High Air 100's – HARD PACK ✓ Ultra High Air 100's – HARD PACK ✓ Menthol 100's – HARD PACK ✓ Menthol High Air 100's – HARD PACK
TRADITIONS BRAND FAMILY (Additive Free)	TRADITIONS BRAND FAMILY (Not Additive Free)
<ul style="list-style-type: none"> ✓ High Air Filter 100's – HARD PACK ✓ Full Flavor 100's – HARD PACK ✓ Menthol 100's – HARD PACK ✓ Non Filtered Kings – HARD PACK ✓ High Air Filter Kings – HARD PACK ✓ Menthol Kings – HARD PACK ✓ Full Flavor Kings – HARD PACK 	<ul style="list-style-type: none"> ✓ Non Filtered Kings – HARD PACK ✓ Menthol Kings – HARD PACK ✓ Full Flavor Kings – HARD PACK ✓ High Air Kings – HARD PACK ✓ Menthol 100's – HARD PACK ✓ Full Flavor 100's – HARD PACK ✓ High Air 100's – HARD PACK

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

Product Item #	Brand Family	Brand Name	Units Sold FY 2014	Projected FY 2015	Current FY Sales 10/2014- 03/2015
01-50000	Complete 85mm Full Flavor Soft	Complete			
01-50001	Complete 85mm HA Soft	Complete			
01-50002	Complete 85mm Ultra HA Soft	Complete			
01-50003	Complete 85mm Menthol Soft	Complete			
01-50004	Complete 85mm Menth HA Soft	Complete			
01-50005	Complete 100mm FF Soft	Complete			
01-50006	Complete 100mm HA Soft	Complete			
01-50007	Complete 100mm Ultra HA Soft	Complete			
01-50008	Complete 100mm Menthol Soft	Complete			
01-50009	Complete 100mm Menth HA Soft	Complete			
01-50010	Complete 85mm Non-Filter Soft	Complete			
01-50011	Complete 100mm FF Box	Complete			
01-50012	Complete 100mm HA Box	Complete			
01-50013	Complete 100mm UHA Box	Complete			
01-50014	Complete 100mm Menth Box	Complete			
01-50015	Complete 100mm MHA Box	Complete			
01-50017	Complete 85mm FF Box	Complete			
01-50018	Complete 85mm HA Box	Complete			
01-50019	Complete 85mm UHA Box	Complete			
01-50020	Complete 85mm Menth Box	Complete			
01-50021	Complete 85mm MHA Box	Complete			
01-50022	Complete 85mm NF Box	Complete			
01-50071	FSC Complete 100mm FF Box	Complete			
01-50072	FSC Complete 100mm HA Box	Complete			
01-50073	FSC Complete 100mm UHA Box	Complete			
01-50074	FSC Complete 100mm Menth Box	Complete			
01-50075	FSC Complete 100mm MHA Box	Complete			
01-50076	FSC Complete 85mm FF Box	Complete			

01-50077	FSC Complete 85mm HA Box	Complete	
01-50078	FSC Complete 85mm UHA Box	Complete	
01-50079	FSC Complete 85mm Menth Box	Complete	
01-50080	FSC Complete 85mm MHA Box	Complete	
01-50081	FSC Complete 85mm NF Box	Complete	
01-50023	Premis 85mm FF	Premis	
01-50024	Premis 85mm HA	Premis	
01-50025	Premis 85mm UHA	Premis	
01-50026	Premis 85mm Menthol	Premis	
01-50027	Premis 85mm MHA	Premis	
01-50028	Premis 100mm FF	Premis	
01-50029	Premis 100mm HA	Premis	
01-50030	Premis 100mm UHA	Premis	
01-50031	Premis 100mm Menthol	Premis	
01-50032	Premis 100mm MHA	Premis	
01-50123	Premis 85mm FF	Premis	
01-50124	Premis 85mm HA	Premis	
01-50125	Premis 85mm UHA	Premis	
01-50126	Premis 85mm Menthol	Premis	
01-50127	Premis 85mm MHA	Premis	
01-50128	Premis 100mm FF	Premis	
01-50129	Premis 100mm HA	Premis	
01-50130	Premis 100mm UHA	Premis	
01-50131	Premis 100mm Menthol	Premis	
01-50132	Premis 100mm MHA	Premis	
01-50511	Traditions 100mm FF Box	Traditions	
01-50513	Traditions 100mm High-Air Box	Traditions	
01-50514	Traditions 100mm Menthol Box	Traditions	
01-50517	Traditions 85mm FF Box	Traditions	
01-50519	Traditions 85mm High-Air Box	Traditions	
01-50520	Traditions 85mm Menthol Box	Traditions	
01-50522	Traditions 85mm NF Box	Traditions	
01-50530	KS Full Flavor Box	Traditions	
01-50531	KS High Air Box	Traditions	

01-50534	KS Menthol Box	Traditions	
01-50535	KS Non-Filter Box	Traditions	
01-50537	100mm Full Flavor Box	Traditions	
01-50538	100mm High-Air Box	Traditions	
01-50539	100mm Menthol Box	Traditions	



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

Division of
Advertising Practices

July 14, 2015

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

Dear Mr. Goodwin:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Skookum Creek Tobacco Co., Inc. ("Skookum Creek") on July 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 Complete, Premis, and Traditions brands of cigarettes.

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

<u>Brand</u>	<u>Date(s)</u>
Complete	April 12, 2007 June 9, 2008 July 10, 2008 March 11, 2010
Premis	July 1, 2014
Traditions	September 16, 2008 September 30, 2008 January 12, 2011

¹ Skookum Creek stated in its July 13, 2015 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on these dates.

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

- Twenty-two varieties of the Complete brand: Full Flavor Kings (soft pack and hard pack), Full Flavor 100's (soft pack and hard pack), High Air Kings (soft pack and hard pack), High Air 100's (soft pack and hard pack), Ultra High Air Kings (soft pack and hard pack), Ultra High Air 100's (soft pack and hard pack), Menthol Kings (soft pack and hard pack), Menthol 100's (soft pack and hard pack), Menthol High Air Kings (soft pack and hard pack), Menthol High Air 100's (soft pack and hard pack), and Non-Filter Kings (soft pack and hard pack);
- Ten hard pack varieties of the Premis brand: Full Flavor (Kings and 100's), High Air (Kings and 100's), Ultra High Air (Kings and 100's), Menthol (Kings and 100's), and Menthol High Air (Kings and 100's);
- Fourteen hard pack varieties of the Traditions brand:
 - Seven "Additive Free" hard pack varieties: Full Flavor (Kings and 100's), High-Air Filter (Kings and 100's), Menthol (Kings and 100's), and Non-Filter Kings; and
 - Seven "Not Additive Free" hard pack varieties: Full Flavor (Kings and 100's), High-Air Filter (Kings and 100's), Menthol (Kings and 100's), and Non-Filter Kings.

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

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

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

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

Mr. Cameron Goodwin
July 14, 2015
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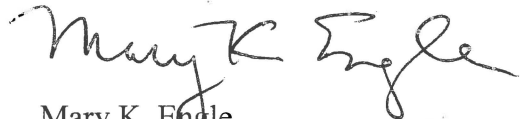
Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

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

This approval is effective on the date of this letter and runs through July 13, 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



July 09, 2015

VIA FACSIMILE 202-326-3259;
VIA OVERNIGHT COURIER

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

Cigarette Heath Warning Plan
Seneca-Cayuga Tobacco Company and SKYDANCER and GOLDEN BAY brands

Dear Ms. Engle:

This letter represents a request for renewal of the Label Statement Rotation Plan of Seneca-Cayuga Tobacco Company ("SCTC"), we hereby submit a Surgeon General's Equalization Plan for SKYDANCER and GOLDEN BAY as required under the *Federal Cigarette Labeling and Advertising Act of 1984* (15 U.S.C. § 1331 (1998), et seq.), as amended ("FCLAA"), for all styles listed below of SKYDANCER and GOLDEN BAY brand soft pack and hard pack varieties. SCTC previously submitted a 2014 Plan Renewal on July 03, 2014 and your office approved the prior Plan on July 22, 2014.

SCTC is the manufacturer of SKYDANCER and GOLDEN BAY brand cigarettes. SCTC does not manufacture or import any other brands. SCTC no longer manufactures five (5) soft brand styles. The location of the factory is 65490 East 240 Road, Grove, OK 74344. Cindy Gaines is Manager.

SCTC requests that the following styles constitute the Plan:

Skydancer Premium Black King (HP), Skydancer Premium Gold King (HP), Skydancer Premium Menthol King (HP), Skydancer Premium Menthol Gold King (HP), Skydancer Premium Silver King (HP), Skydancer Premium Black 100's (SP & HP), Skydancer Premium Gold 100's (SP & HP), Skydancer Premium Menthol 100's (SP & HP),

**SENECA – CAYUGA
TOBACCO COMPANY**

Ms. Mary Engle
July 09, 2015
Page 2

Skydancer Premium Menthol Gold 100's (SP & HP), Skydancer Premium Silver 100's (SP & HP).

Golden Bay Red King (SP & HP), Golden Bay Gold King (SP & HP), Golden Bay Menthol King (SP & HP), Golden Bay Red 100's (SP & HP), Golden Bay Gold 100's (SP & HP), Golden Bay Menthol 100's (SP & HP), Golden Bay Menthol Gold 100's (SP & HP), Golden Bay Silver 100's (SP & HP).

For fiscal year 2014, our total sales were [REDACTED] sticks of the SKYDANCER brand and [REDACTED] sticks of the GOLDEN BAY brand. Anticipated 2015 sales of SKYDANCER are [REDACTED] and GOLDEN BAY is [REDACTED] sticks.

Neither the packaging nor the appearance of the warnings has changed since the samples were provided to your office by letter on June 17, 2010. The warnings will appear exactly as shown on those samples.

The four health warning labels are printed in equal numbers on each printed sheet of packaging for all of its packs and cartons so when the sheets are die-cut, each shipment is equalized for each brand style as manufactured. SCTC will keep records demonstrating compliance with the equalization of the warnings under this plan.

For advertising materials, there are no changes from the prior Plan and SCTC will maintain compliance with the Plan.

We submit that the foregoing complies with the requirements set forth in the FCLAA, and request expedited approval. Should this request conform to your requirements, we request that the letter evidencing approval be faxed to me at (918) 787-7722. Should you require any additional information with respect to the foregoing please contact me at (918) 787-7711.

Very truly yours,


Cindy Gaines



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

Division of
Advertising Practices

July 17, 2015

Ms. Cindy Gaines
Seneca-Cayuga Tobacco Company
65490 East 240 Road
Grove, OK 74344

Dear Ms. Gaines:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Seneca-Cayuga Tobacco Company ("Seneca-Cayuga") on July 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 Skydancer and Golden Bay brands of cigarettes.

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

- Fifteen varieties of the Skydancer brand: Premium Black King hard pack, Premium Black 100's (soft pack and hard pack), Premium Gold King hard pack, Premium Gold 100's (soft pack and hard pack), Premium Menthol King hard pack, Premium Menthol 100's (soft pack and hard pack), Premium Menthol Gold King hard pack, Premium Menthol Gold 100's (soft pack and hard pack), Premium Silver King hard pack, and Premium Silver 100's (soft pack and hard pack); and

¹ Seneca-Cayuga stated in its July 9, 2015 letter that the four health warnings will continue to appear exactly as shown on the sample packs and cartons submitted on June 17, 2010.

- Sixteen varieties of the Golden Bay brand: Red King (soft pack and hard pack), Red 100's (soft pack and hard pack), Gold King (soft pack and hard pack), Gold 100's (soft pack and hard pack), Menthol King (soft pack and hard pack), Menthol 100's (soft pack and hard pack), Menthol Gold 100's (soft pack and hard pack), and Silver 100's (soft pack and hard pack).

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

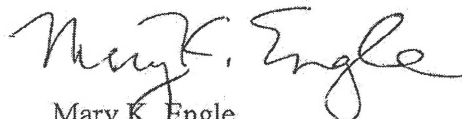
Please note that this letter only approves Seneca-Cayuga's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness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

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

This approval is effective on the date of this letter and runs through July 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 Bonne 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.

July 13, 2015

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



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

RE: Cigarette Health Warning Rotation Plan

Dear Ms. Engle,

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

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

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

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

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

following six (6) styles of the Lewiston cigarette brand, three (3) styles of the Smokin Joes Premium cigarette brand, three (3) styles of the Smokin Joes Natural cigarette brand, and two (2) styles of the Exact cigarette brand styles that will have the warnings appear exactly as shown on the actual pack labels and cartons submitted with my October 21, 2011 letter:

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

Smokin Joes believes that its low sales volume of cigarettes fits the criteria for the alternative to quarterly rotation of warnings on packaging, provided for in Section 1333 (c)(2) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331; sales figures for all Smokin Joes manufactured and imported brands are provided on Exhibit A. Smokin Joes manufactures a number of cigarette brand styles and until October 2009 imported the Lewiston Special cigarette brand and Exact Special cigarette brand. Smokin Joes no longer imports the Lewiston Special and Exact Special cigarette brands. Of all Smokin Joes manufactured cigarette brand styles for the fiscal year, from May 1, 2014 through April 30, 2015, the biggest seller was Smokin Joes Full Flavor 100 Size Box totaling [REDACTED]

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

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

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

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

Sincerely,

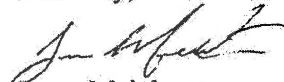

Jason Meinhart
Power of Attorney

EXHIBIT A

PRODUCT EXACT
EXACT CANADIAN FULL FLAVOUR (CANADIAN RED) KING SIZE SOFT PACK
EXACT CANADIAN BLUE KING SIZE SOFT PACK
EXACT FULL FLAVOR (RED) 100 SOFT PACK
EXACT FULL FLAVOR (RED) KING BOX
EXACT FULL FLAVOR (RED) KING SOFT PACK
EXACT GOLD 100 SOFT PACK
EXACT GOLD 100 BOX
EXACT GOLD KING BOX
EXACT GOLD KING SOFT PACK
EXACT MENTHOL 100 SOFT PACK
EXACT MENTHOL 100 BOX
EXACT MENTHOL KING SOFT PACK
EXACT MENTHOL GOLD 100 SOFT PACK
EXACT MENTHOL GOLD KING SOFT PACK
EXACT BLUE 100 SOFT PACK
PRODUCT EXACT ELITE
EXACT ELITE FULL FLAVOR (RED) KING SOFT PACK
EXACT ELITE FULL FLAVOR (RED) 100 SOFT PACK
EXACT ELITE FULL FLAVOR (RED) KING SIZE BOX
EXACT ELITE GOLD 100 SIZE SOFT PACK
EXACT ELITE GOLD KING SIZE BOX
EXACT ELITE GOLD KING SIZE SOFT PACK
EXACT ELITE MENTHOL KING SIZE SOFT PACK
EXACT ELITE MENTHOL 100 SIZE SOFT PACK
EXACT ELITE MENTHOL GOLD 100 SIZE SOFT PACK
EXACT ELITE MENTHOL GOLD KING SIZE SOFT PACK
EXACT ELITE NON-FILTER KING SIZE BOX
EXACT ELITE BLUE 100 SIZE SOFT PACK
PRODUCT MAPLE LEAF
MAPLE LEAF CANADIAN BLUE KING SIZE BOX
PRODUCT MARKET
MARKET FULL FLAVOR (RED) 100 SIZE BOX
MARKET FULL FLAVOR (RED) 100 SOFT PACK
MARKET FULL FLAVOR (RED) KING BOX
MARKET FULL FLAVOR (RED) KING SOFT PACK
MARKET GOLD 100 SIZE BOX
MARKET GOLD 100 SOFT PACK
MARKET GOLD KING BOX
MARKET GOLD KING SOFT PACK
MARKET MENTHOL 100 BOX
MARKET MENTHOL 100 SOFT PACK
MARKET MENTHOL KING BOX
MARKET MENTHOL KING SOFT PACK
MARKET MENTHOL GOLD 100 BOX
MARKET MENTHOL GOLD 100 SOFT PACK
MARKET MENTHOL GOLD KING SOFT PACK
MARKET MENTHOL BLUE 100 SIZE BOX
MARKET NON-FILTER KING SIZE BOX
MARKET BLUE 100 BOX
MARKET BLUE 100 SIZE SOFT PACK
MARKET BLUE KING SIZE BOX

PRODUCT NIGHTCLUB
NIGHTCLUB RICH KING SIZE BOX
NIGHTCLUB SMOOTH KING SIZE BOX
PRODUCT SMOKIN JOES NATURAL
SMOKIN JOES NATURAL FULL FLAVOR (PURPLE) 100 SIZE BOX
SMOKIN JOES NATURAL FULL FLAVOR (PURPLE) 100 SOFT PACK
SMOKIN JOES NATURAL FULL FLAVOR (PURPLE) KING BOX
SMOKIN JOES NATURAL FULL FLAVOR (PURPLE) KING SOFT PACK
SMOKIN JOES NATURAL SILVER 100 SIZE BOX
SMOKIN JOES NATURAL SILVER 100 SOFT PACK
SMOKIN JOES NATURAL SILVER KING SIZE BOX
SMOKIN JOES NATURAL SILVER KING SOFT PACK
SMOKIN JOES NATURAL MEDIUM (RED) 100 SOFT PACK
SMOKIN JOES NATURAL RED 100 BOX
SMOKIN JOES NATURAL MEDIUM (RED) KING SOFT PACK
SMOKIN JOES NATURAL RED KING BOX
SMOKIN JOES NATURAL MENTHOL 100 SIZE SOFT PK
SMOKIN JOES NATURAL MENTHOL 100 SIZE BOX
SMOKIN JOES NATURAL MENTHOL KING SIZE BOX
SMOKIN JOES NATURAL MENTHOL GOLD 100 SOFT PK
SMOKIN JOES NATURAL MENTHOL GOLD KING SIZE BOX
SMOKIN JOES NATURAL NON-FILTER KING SIZE SOFT PACK
SMOKIN JOES NATURAL WHITE 100 SIZE BOX
SMOKIN JOES NATURAL WHITE 100 SIZE SOFT PACK
SMOKIN JOES NATURAL WHITE KING SIZE SOFT PACK
PRODUCT LEWISTON
LEWISTON FULL FLAVOR (RED) 100 SIZE SOFT PACK
LEWISTON RED 100 SIZE BOX
LEWISTON FULL FLAVOR (RED) KING SIZE BOX
LEWISTON FULL FLAVOR (RED) KING SIZE SOFT PACK
LEWISTON GOLD 100 SIZE SOFT PACK
LEWISTON GOLD 100 SIZE BOX
LEWISTON GOLD KING SIZE BOX
LEWISTON GOLD KING SIZE SOFT PACK
LEWISTON MENTHOL 100 SIZE SOFT PACK
LEWISTON MENTHOL 100 SIZE BOX
LEWISTON MENTHOL KING SIZE SOFT PACK
LEWISTON MENTHOL KING SIZE BOX
LEWISTON MENTHOL GOLD 100 SIZE SOFT PACK
LEWISTON MENTHOL GOLD 100 SIZE BOX
LEWISTON MENTHOL GOLD KING SIZE SOFT PACK
LEWISTON NON-FILTER KING SIZE SOFT PACK
LEWISTON BLUE 100 SIZE SOFT PACK
LEWISTON BLUE 100 SIZE BOX

PRODUCT SMOKIN JOES
SMOKIN JOES FULL FLAVOR (RED) 100 BOX
SMOKIN JOES FULL FLAVOR (RED) 100 SOFT PACK
SMOKIN JOES FULL FLAVOR (RED) KING SIZE BOX
SMOKIN JOES FULL FLAVOR (RED) KING SIZE SOFT PACK
SMOKIN JOES GOLD 100 SIZE BOX
SMOKIN JOES GOLD 100 SIZE SOFT PACK
SMOKIN JOES GOLD KING SIZE BOX
SMOKIN JOES GOLD KING SIZE SOFT PACK
SMOKIN JOES MENTHOL 100 SIZE BOX
SMOKIN JOES MENTHOL 100 SIZE SOFT PACK
SMOKIN JOES MENTHOL KING SIZE BOX
SMOKIN JOES MENTHOL KING SIZE SOFT PACK
SMOKIN JOES MENTHOL GOLD 100 SIZE BOX
SMOKIN JOES MENTHOL GOLD 100 SIZE SOFT PACK
SMOKIN JOES MENTHOL GOLD KING SIZE BOX
SMOKIN JOES MENTHOL GOLD KING SIZE SOFT PACK
SMOKIN JOES NON-FILTER KING SIZE SOFT PACK
SMOKIN JOES NON-FILTER KING SIZE BOX
SMOKIN JOES BLUE 100 SIZE BOX
SMOKIN JOES BLUE 100 SIZE SOFT PACK
SMOKIN JOES BLUE KING SIZE BOX
SMOKIN JOES BLUE KING SIZE SOFT PACK
PRODUCT OUTDOOR FREEDOM*
OUTDOOR FREEDOM FULL FLAVOR (ORIGINAL) KING SIZE BOX
OUTDOOR FREEDOM SMOOTH KING SIZE BOX
PRODUCT SMOKIN JOES PREMIUM*
SMOKIN JOE PREMIUM CANADIAN FULL FLAVOUR (CANADIAN RED) KING SIZE BOX
SMOKIN JOE PREMIUM CANADIAN BLUE KING SIZE BOX
SMOKIN JOE PREMIUM FULL FLAVOR (RED) 100 SIZE SOFT PACK
SMOKIN JOE PREMIUM RED 100 SIZE BOX
SMOKIN JOE PREMIUM FULL FLAVOR (RED) KING SIZE BOX
SMOKIN JOE PREMIUM FULL FLAVOR (RED) KING SIZE SOFT PACK
SMOKIN JOE PREMIUM GOLD 100 SIZE SOFT PACK
SMOKIN JOE PREMIUM GOLD 100 SIZE BOX
SMOKIN JOE PREMIUM GOLD KING SIZE BOX
SMOKIN JOE PREMIUM GOLD KING SIZE SOFT PACK
SMOKIN JOE PREMIUM MENTHOL 100 SIZE SOFT PACK
SMOKIN JOE PREMIUM MENTHOL 100 SIZE BOX
SMOKIN JOE PREMIUM MENTHOL KING SIZE SOFT PACK
SMOKIN JOE PREMIUM MENTHOL GOLD 100 SIZE SOFT PACK
SMOKIN JOE PREMIUM MENTHOL GOLD KING SIZE SOFT PACK
SMOKIN JOE PREMIUM NON-FILTER KING SIZE SOFT PACK
SMOKIN JOE PREMIUM BLUE 100 SIZE SOFT PACK
SMOKIN JOE PREMIUM BLUE KING SIZE SOFT PACK
PRODUCT (TOP SELLING SKU)
SMOKIN JOES FULL FLAVOR (RED) 100 BOX

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



Division of
Advertising Practices

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

July 17, 2015

Mr. Jason Meinhart
Smokin Joes
4900 Indian Hill Road
Lewiston, NY 14092

Dear Mr. Meinhart:

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 Joseph M. Anderson d/b/a Smokin Joes ("Smokin Joes") on July 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 Exact, Exact Elite, Lewiston, Maple Leaf, Market, Nightclub, Outdoor Freedom, Smokin Joes, Smokin Joes Natural, and Smokin Joes Premium brands of cigarettes.

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

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

¹ Smokin Joes stated in its July 13, 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>
Lewiston	May 11, 2010 October 21, 2011
Maple Leaf	May 11, 2010
Market	May 11, 2010
Nightclub	May 4, 2011
Outdoor Freedom	August 27, 2010
Smokin Joes	May 11, 2010
Smokin Joes Natural	May 11, 2010 October 21, 2011
Smokin Joes Premium	May 11, 2010 October 21, 2011

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

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

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

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

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

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

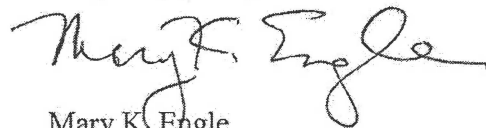
Mr. Jason Meinhart
July 17, 2015
Page 4

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

This approval is effective on the date of this letter and runs through July 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 Bonnie McGregor at (202) 326-2356.

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



July 17, 2015

Ms. Mary K. Engle
Associate Director
U.S. Federal Trade Commission
Bureau of Consumer Protection
Division of Advertising Practices
600 Pennsylvania Avenue, NW, CC-10528
Washington, DC 20580

Re: Sherman's 1400 Broadway NYC, Ltd. ("Sherman's 1400")

Dear Ms. Engle,

Sherman's 1400 Broadway NYC, Ltd. ("Sherman's 1400") had its health warning display plan for packaging most recently approved September 9, 2014 until September 8, 2015 and its current advertising plan approved on July 20, 2009. With this letter, we seek approval for the following additional packaging formats for our Classic brand family in order to comply with FCLAA: Classic FT Box (King – reddish brown color packaging), Classic Blue FT Box (King) and Classic Menthol FT Box (King). The actual pack and carton packaging, with each of the four health warnings, for the three additional packaging formats of Classic which were enclosed with our May 7, 2015 letter are in compliance with Section 911 of The Family Smoking Prevention and Tobacco Control Act of 2009, which became effective June 22, 2010. The four health warnings will appear exactly as shown on the packs and cartons submitted with our May 7, 2015 letter.

Sherman's 1400 total domestic shipments for the twelve-month period ending April 30, 2015 (April 30th being the end of our fiscal year) were [REDACTED] sticks and we anticipate next year's volume to be [REDACTED]. Sherman's 1400 manufactured and sold in each of its brands less than one-fourth of one (1%) percent of all cigarettes sold in the United States in its 2015 fiscal year, and expects to be below that fraction of sales in the present year. Thus, Sherman's 1400 will take advantage of the alternative to quarterly rotation of the health warnings on its packaging for the three additional packaging formats, pursuant to Section 1333(c)(2). When printing our packaging materials, each of the four warnings will be equally produced then equally used in the production process (25% A, 25% B, etc.) to ensure that we achieve simultaneous display of the Surgeon General's health four warnings on the three additional packaging formats.

FLAGSHIP TOWNHOUSE

12 East 42nd Street • New York, NY 10017
tel. 212-764-3000 fax 212-764-5134

CORPORATE

2200 Fletcher Avenue • Port Leri, NJ 07024
tel. 201-735-9000 fax 201-735-9099

MANUFACTURING


7615 Bozong Drive • Greensboro, NC 27409
tel. 336-665-6060 fax 336-605-1765

WWW.NATSHERMAN.COM

Sherman's 1400 will similarly display the four health warnings an equal number of times on the packs and cartons of each of the three additional packaging formats for the twelve-month period beginning on the date of the approval of this plan; or at such time as the authority to approve cigarette health warning statement plans move from the FTC to the FDA. Sherman's 1400 will maintain records that show compliance with its packaging and advertising plan.

If you require any further information, please do not hesitate to contact me at 201-735-9004.

Sincerely,

A handwritten signature in black ink, appearing to read "William M. Sherman", with a stylized flourish at the end.

William M. Sherman
Executive Vice President

WMS/MWM/smw

Selected packaging samples from those
submitted with the plan.

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

CLASSIC

100%

Natural Tobacco

20 Class A
Cigarettes
TP-NC-641
MADE IN U.S.A.



100% Natural tobacco does **NOT** mean a safer cigarette.

W.D

NAT SHERMAN
CLASSIC

For these generations,
our family has been steadfastly
committed to handcrafting
the world's finest
natural tobacco products.
To assure exemplary cigarette
of excellence and provide a
uniquely sophisticated experience.

NAT SHERMAN
FIFTH AVENUE • NEW YORK
TOBACCONIST TO THE WORLD SINCE 1930
NATSHERMAN.COM
SALE TO MINORS PROHIBITED



NAT SHERMAN
CLASSIC



NAT SHERMAN

W:A

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

100% Natural tobacco
does **NOT** mean a safer cigarette.

CLASSIC

BLUE

NAT SHERMAN
FIFTH AVENUE • NEW YORK
TOBACCONIST TO THE WORLD SINCE
NAT Sherman.COM

200 CLASS A
CIGARETTES
TP-NC-641

MADE IN U.S.A.
GREENSBORO, NC 27409

SALE TO MINORS PROHIBITED

100% Natural Tobacco

CLASSIC

NAT SHERMAN

NEW YORK



BLUE

NAT SHERMAN
CLASSIC
100% NATURAL TOBACCO
BLUE

BLUE

CLASSIC



Division of
Advertising Practices

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

July 17, 2015

Mr. William M. Sherman
Executive Vice President
Sherman's 1400 Broadway NYC, Ltd.
2200 Fletcher Avenue
Fort Lee, NJ 07024

Dear Mr. Sherman:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, on September 9, 2014, I approved a plan filed by Sherman's 1400 Broadway NYC, Ltd. ("Sherman's 1400") calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Black & Gold, Cigarettellos, Classic, Fantasia, Havana Ovals, Hint, MCD, Naturals, and New York Cut brands of cigarettes. In a letter dated July 17, 2015, you now propose to expand Sherman's 1400's plan for the display of the warnings on packaging to include three additional varieties of the Classic brand.

Sherman's 1400'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 May 7, 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, Sherman's 1400's expansion of its plan for simultaneous display of the four health warnings on packaging is hereby approved for the FT Box king (in reddish-brown packaging), Blue FT Box king, and Menthol FT Box king varieties of the Classic brand.²

¹ Sherman's 1400 stated in its July 17, 2015 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on this date.

² We note that "FT" does not appear on the packaging of the FT Box king, Blue FT Box king, or Menthol FT Box king varieties.

Mr. William M. Sherman
July 17, 2015
Page 2

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

Please note that this letter only approves Sherman's 1400's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on Sherman's 1400's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging or in advertising for Sherman's 1400's cigarettes, including, but not limited to, "natural." Nor does this letter purport to interpret or express any opinion about the adequacy of Sherman's 1400's packaging and advertising under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

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

This approval is effective on the date of this letter and runs through July 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 Bonnie McGregor at (202) 326-2356.

Very truly yours,



Mary K. Engle
Associate Director

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



Division of
Advertising Practices

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

July 17, 2015

Mr. William M. Sherman
Executive Vice President
Sherman's 1400 Broadway NYC, Ltd.
2200 Fletcher Avenue
Fort Lee, NJ 07024

Dear Mr. Sherman:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, on September 9, 2014, I approved a plan filed by Sherman's 1400 Broadway NYC, Ltd. ("Sherman's 1400") calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Black & Gold, Cigarettellos, Classic, Fantasia, Havana Ovals, Hint, MCD, Naturals, and New York Cut brands of cigarettes. In a letter dated July 17, 2015, you now propose to expand Sherman's 1400's plan for the display of the warnings on packaging to include three additional varieties of the Classic brand.

Sherman's 1400'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 May 7, 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, Sherman's 1400's expansion of its plan for simultaneous display of the four health warnings on packaging is hereby approved for the FT Box king (in reddish-brown packaging), Blue FT Box king, and Menthol FT Box king varieties of the Classic brand.²

¹ Sherman's 1400 stated in its July 17, 2015 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on this date.

² We note that "FT" does not appear on the packaging of the FT Box king, Blue FT Box king, or Menthol FT Box king varieties.

Mr. William M. Sherman
July 17, 2015
Page 2

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

Please note that this letter only approves Sherman's 1400's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on Sherman's 1400's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging or in advertising for Sherman's 1400's cigarettes, including, but not limited to, "natural." Nor does this letter purport to interpret or express any opinion about the adequacy of Sherman's 1400's packaging and advertising under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

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

This approval is effective on the date of this letter and runs through July 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 Bonnie McGregor at (202) 326-2356.

Very truly yours,



Mary K. Engle
Associate Director

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

DK DISTRIBUTORS, INC.

1404 E LAS OLAS BLVD #2300
FORT LAUDERDALE, FL 33301

TEL. (954) 646-4084
EMAIL: DKDISTRIBUTORSINC@GMAIL.COM

July 2nd, 2015

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

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

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

I. PACKAGING

A. WARNING LABEL SIZE & LOCATION

1. BRAND – DK Distributors, Inc. imports Westport™ brand of cigarettes. The company does not import or manufacture any cigarette brand other than Westport™.
2. BRAND STYLES- As part of this plan, we shall import the following ten (10) Westport™ brand styles:

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

The four health warning labels will be printed on the cigarette packs and cartons of the Westport™ brand of cigarettes. Each cigarette pack will contain twenty cigarettes and each carton will contain ten packs. Each of the four warning labels has been designed to be of appropriate size,

conspicuousness and contrast. The warnings will appear exactly as they do on the samples submitted with our letter of June 14th, 2010 and additional submission with a missing warning of July 13th 2010.

B. WARNING LABEL SIZE & LOCATION

In order to satisfy the warning label rotation requirement, we have elected the option provided by Section 1333c(2) that allows us to display each of the four (4) warnings an *equal number of times* during the year. We comply with the "Cigarette Act" by having our factory's suppliers print the four surgeon general warnings simultaneously in equal numbers at the time of both the pack and carton print runs. The four cigarette health warnings will appear on packs and cartons for each brand style of the Westport™ brand of cigarettes an equal number of times during the one-year period following approval of this plan by the F.T.C. We qualify for this option because the sales of the cigarettes we imported in calendar year 2014 were less than one-fourth of one percent of all the cigarettes sold in the United States during the period. A chart showing DK Distributors, Inc. sales for this period is attached. WE estimate that our company's sales in calendar year 2015 will amount to [REDACTED] sticks of Westport™ brand of cigarettes.

C. RECORDS OF COMPLIANCE

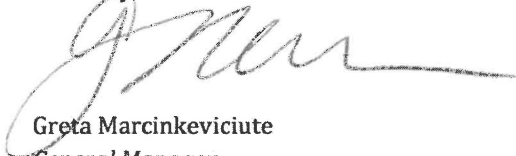
DK Distributors, Inc. will maintain sufficient records to demonstrate compliance with this plan.

II. ADVERTISING

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

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

Sincerely,



Greta Marcinkeviciute
General Manager
DK Distributors, Inc.

1:06 PM
07/02/15
Accrual Basis

DK Distributors, Inc.
Sales by Item Summary
January through December 2014

	Jan - Dec 14	
	Qty Cartons	Qty Sticks
Inventory		
WEST-R100B		
WEST-B100B		
WEST-SB100B		
WEST-G100B		
WEST-BG100B		
WEST-RKB		
WEST-BKB		
WEST-SBKB		
WEST-GKB		
WEST-BGKB		
Total Sales		



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

Division of
Advertising Practices

July 27, 2015

Ms. Greta Marcinkeviciute
General Manager
DK Distributors, Inc.
1404 E. Las Olas Blvd. #2300
Fort Lauderdale, FL 33301

Dear Ms. Marcinkeviciute:

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 DK Distributors, Inc. ("DK Distributors") dated July 2, 2015, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Westport brand of cigarettes.

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

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

¹ DK Distributors stated in its letter dated July 2, 2015 that the four health warnings will appear exactly as shown on the samples submitted on these dates.

² As set forth in its letter dated July 2, 2015, DK Distributors is using colors to identify its varieties of the Westport brand of cigarettes (*e.g.*, "King Size (Red)"). We note that the color names are not printed on the packaging (*e.g.*, the word "Blue" does not appear on the packaging of the "100s Size (Blue)" variety); however, the color referenced in a variety's name does conform to the color used in its packaging.

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

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

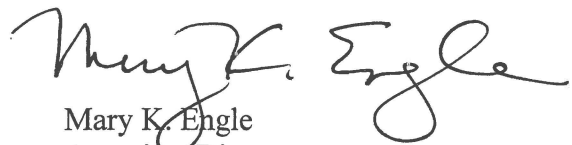
Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been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

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

This approval is effective on the date of this letter and runs through July 26, 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

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.

X C A L I B E R

INTERNATIONAL, LTD., LLC

Eric Barkley Estes
General Counsel

Direct Dial: (918) 824-6641
Email: eric@xcaliberinternational.com

July 27, 2015

Ms. Mary K. Engle
Associate Director
Division of Advertising Practices
Federal Trade Commission
601 New Jersey Avenue, N.W.
Washington, D.C. 20001

Re: 2015-2016 Plan for Compliance with the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* – Brand Styles “Echo,” “Edgefield,” and “Exeter”

Dear Ms. Engle:

Pursuant to the Federal Cigarette Labeling and Advertising Act (the “Act”), 15 U.S.C. §§ 1331, *et seq.*, Xcaliber International Ltd., L.L.C. (“Xcaliber”), submits the following narrative describing its plan to comply with the health warning display requirements. This plan represents the renewal of the plan previously approved by the Federal Trade Commission (“FTC”) on July 29, 2014, for the packaging of the brand styles “Echo,” “Edgefield,” and “Exeter” (collectively, the “Brands”). Through the date of this application, the Surgeon General’s warnings on the brand styles’ packaging have been equalized in accordance with the Act. All current Brands and their styles are listed on **Attachment A**. All of the Brands for which this plan is submitted are manufactured in Pryor, Oklahoma, by Xcaliber.

I. Packaging

- a. Warning Label Size and Location. Warnings will appear exactly as shown in the packs and cartons enclosed with Xcaliber’s submissions, dated July 29, 2013, and August 9, 2013. The warning statements are permanently imprinted on cigarette packs and cartons. The samples provided include each of the four warnings on packs and cartons for each brand style submitted.
- b. Warning Label Rotation. Pursuant to Section 1333(c)(2) of the Act, Xcaliber will display the four warnings an equal number of times on the packs and cartons for each of the brand styles of the Brands for one year beginning with the approval date of this plan.

Please note Xcaliber’s plan is based on the alternative to quarterly rotation provided in 15 U.S.C. Section 1333(c)(2). Xcaliber hereby states that the

yearly sales volume for each brand style of the Brands remains below the threshold under which the FTC may permit the plan to display the four warnings an equal number of times during the year. Xcaliber's sales for the fiscal year ending December 31, 2014, were [REDACTED] sticks. A schedule is attached reflecting Xcaliber's sales for 2014 and the first quarter of 2015 sales. This schedule is provided as Attachment B.

Xcaliber requires its print suppliers to produce packaging with all four warnings in a single print run. The 100's size soft pack labels are printed on a roll with an equal number of each warning within a 4-label space. The king size soft pack labels are printed using a press sheet with an equal number of each warning within a 32-label space. The king size box labels are printed using a press sheet with an equal number of each warning within a 28-label space. The 100's size box labels are printed using a press sheet that has a 21-label space. Because one extra space is left on the 100's size box print runs, the extra space rotates between the four warnings an equal number of times throughout the year. For cartons, the press sheet has a 6-label space in which the extra two spaces rotate between two warnings every other run to yield an equal number of warnings throughout the year. Xcaliber's print supplier palletizes the print by hand such that all warnings are randomized equally throughout an order. Xcaliber's print supplier also provides an affidavit with each print run that states that the order has been processed according to these standards.

- c. Records of Compliance. Xcaliber maintains a record of the affidavits provided by its print supplier confirming the procedures outlined above. When each order arrives, a set of samples of each warning from each brand style is kept along with the affidavit in Xcaliber's records. The affidavit, along with its order's associated samples, is kept by Xcaliber for a minimum of one year beyond the date of receipt of the print order.

II. Advertising

Xcaliber continues to be in full compliance with the advertising plan approved August 17, 2012.

If you have any questions, or need anything further, please do not hesitate to contact me.

Warmest Regards,

A handwritten signature in blue ink, appearing to read "Eric B. Estes", is positioned above the printed name.

Eric B. Estes
General Counsel

enclosures

Attachment A

ECHO

Soft Pack

Red 100
Gold 100
Blue 100
Menthol 100 (dark green pack)
Menthol Gold 100 (light green pack)
Red King
Gold King
Blue King
Menthol King (dark green pack)
Menthol Gold King (light green pack)
Non-Filter King (dark red pack)

Box

Red 100
Gold 100
Blue 100
Menthol 100 (dark green pack)
Menthol Gold 100 (light green pack)
Red King
Gold King
Blue King
Menthol King (dark green pack)
Menthol Gold King (light green pack)
Non-Filter King (dark red pack)

EXETER

Soft Pack

Red 100
Gold 100
Blue 100
Menthol 100 (dark green pack)
Menthol Gold 100 (light green pack)
Red King
Gold King
Blue King
Menthol King (dark green pack)
Menthol Gold King (light green pack)
Non-Filter King (dark red pack)

Box

Red 100
Gold 100
Blue 100
Menthol 100 (dark green pack)
Menthol Gold 100 (light green pack)
Red King
Gold King
Blue King
Menthol King (dark green pack)
Menthol Gold King (light green pack)
Non-Filter King (dark red pack)

EDGEFIELD

Note: Edgefield is only available in a box.

Red 100
Gold 100
Silver 100
Menthol 100 (dark green pack)
Menthol Gold 100 (light green pack)

Red King
Gold King
Silver King
Menthol King (dark green pack)
Menthol Gold King (light green pack)
Non-Filter King (dark red pack)

XCALIBER INTERNATIONAL, LTD, L.L.C.
Attachment B - Sales
For the Period From Jan 1, 2014 to March 31, 2015

Item ID	Description	2014 Cases	2014 Cartons	2014 Sticks	1st Qtr 2015 Cases	1st Qtr 2015 Cartons	1st Qtr 2015 Sticks
1111	Echo 100 Box Red						
1112	Echo 100 Box Gold						
1113	Echo 100 Box Menthol Gold						
1114	Echo 100 Box Menthol						
1116	Echo 100 Box Blue						
1121	Echo King Box Red						
1122	Echo King Box Gold						
1123	Echo King Box Menthol Gold						
1124	Echo King Box Menthol						
1125	Echo King Box Non Filter						
1126	Echo King Box Blue						
1211	Echo 100 SP Red						
1212	Echo 100 SP Gold						
1213	Echo 100 SP Menthol Gold						
1214	Echo 100 SP Menthol						
1216	Echo 100 SP Blue						
1221	Echo King SP Red						
1222	Echo King SP Gold						
1223	Echo King SP Menthol Gold						
1224	Echo King SP Menthol						
1225	Echo King SP Non Filter						
1226	Echo King SP Blue						
2111	Edgefield 100 Box Red						
2112	Edgefield 100 Box Gold						
2113	Edgefield 100 Box Menthol Gold						
2114	Edgefield 100 Box Menthol						
2116	Edgefield 100 Box Silver						
2121	Edgefield King Box Red						
2122	Edgefield King Box Gold						
2123	Edgefield King Box Menthol Gold						
2124	Edgefield King Box Menthol						
2125	Edgefield King Box Non Filter						
2126	Edgefield King Box Silver						
3111	Exeter 100 Box Red						
3112	Exeter 100 Box Gold						
3113	Exeter 100 Box Menthol Gold						
3114	Exeter 100 Box Menthol						
3116	Exeter 100 Box Blue						
3121	Exeter King Box Red						
3122	Exeter King Box Gold						
3123	Exeter King Box Menthol Gold						
3124	Exeter King Box Menthol						
3125	Exeter King Box Non Filter						
3126	Exeter King Box Blue						
3211	Exeter 100 SP Red						
3212	Exeter 100 SP Gold						
3213	Exeter 100 SP Menthol Gold						
3214	Exeter 100 SP Menthol						
3216	Exeter 100 SP Blue						
3221	Exeter King SP Red						
3222	Exeter King SP Gold						
3223	Exeter King SP Menthol Gold						
3224	Exeter King SP Menthol						
3225	Exeter King SP Non Filter						
3226	Exeter King SP Blue						



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

Division of
Advertising Practices

July 28, 2015

Mr. Eric Barkley Estes
General Counsel
Xcaliber International, Ltd., LLC
One Tobacco Road
Pryor, OK 74361

Dear Mr. Estes:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Xcaliber International, Ltd., LLC ("Xcaliber") on July 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 Echo, Exeter, and Edgefield brands of cigarettes.

Xcaliber's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letters dated July 29 and August 9, 2013 continue to appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.

Accordingly, Xcaliber's plan for simultaneous display of the four health warnings on packaging is hereby approved for the following varieties:¹

- Twenty-two varieties of the Echo brand: Red Kings Box, Red Kings Soft Pack, Red 100's Box, Red 100's Soft Pack, Gold Kings Box, Gold Kings Soft Pack, Gold 100's Box, Gold 100's Soft Pack, Blue Kings Box, Blue Kings Soft Pack, Blue 100's Box, Blue 100's Soft Pack, Menthol Kings Box (dark green packaging), Menthol Kings Soft Pack (dark green packaging), Menthol 100's Box (dark green packaging), Menthol 100's Soft

¹ As set forth in its July 27, 2015 letter, Xcaliber is using colors in the names of a number of its cigarette varieties (*e.g.*, "Echo Red 100's Box"). We note, however, that the color names are not printed on the packaging (*e.g.*, the word "Red" does not appear on the packaging of the "Echo Red 100's Box" variety). The color used for a variety's packaging does conform to the color used in its name, except that the packaging for the "Menthol Gold" varieties is light green in color.

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

- Twenty-two varieties of the Exeter brand: Red Kings Box, Red Kings Soft Pack, Red 100's Box, Red 100's Soft Pack, Gold Kings Box, Gold Kings Soft Pack, Gold 100's Box, Gold 100's Soft Pack, Blue Kings Box, Blue Kings Soft Pack, Blue 100's Box, Blue 100's Soft Pack, Menthol Kings Box (dark green packaging), Menthol Kings Soft Pack (dark green packaging), Menthol 100's Box (dark green packaging), Menthol 100's Soft Pack (dark green packaging), Menthol Gold Kings Box (light green packaging), Menthol Gold Kings Soft Pack (light green packaging), Menthol Gold 100's Box (light green packaging), Menthol Gold 100's Soft Pack (light green packaging), Non-Filter Kings Box, and Non-Filter Kings Soft Pack; and
- Eleven Box varieties of the Edgefield brand: Red Kings, Red 100's, Gold Kings, Gold 100's, Silver Kings, Silver 100's, Menthol Kings (dark green packaging), Menthol 100's (dark green packaging), Menthol Gold Kings (light green packaging), Menthol Gold 100's (light green packaging), and Non-Filter Kings.

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

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

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

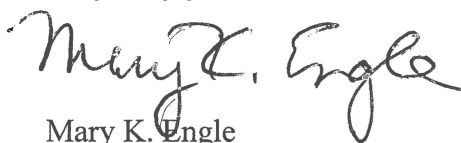
² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Mr. Eric Barkley Estes
July 28, 2015
Page 3

This approval is effective on the date of this letter and runs through July 27, 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 that reads "Mary K. Engle". The signature is written in a cursive style with a large, stylized "M" and "E".

Mary K. Engle
Associate Director

Holland & Knight

31 West 52nd Street | New York, NY 10019 | T 212.513.3200 | F 212.385.9010
Holland & Knight LLP | www.hklaw.com

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

July 30, 2015

VIA E-MAIL

Ms. Caitlyn Brady
Bureau of Consumer Protection
Division of Advertising Practices
Federal Trade Commission
600 Pennsylvania Avenue, NW
Mail Drop CC 10528
Washington, D.C. 20580

Dear Ms. Brady:

JT International U.S.A., Inc. ("JTI") is planning to introduce limited edition packages and cartons for two brand styles within its "Wave" brand family, namely Wave full flavor king size black pack (hard pack) and Wave menthol king size black pack (hard pack). We enclosed under cover of my letter dated July 9, 2015 individual packages and the cartons utilizing each of the four health warning for both brand styles.

We submitted under cover of my letter dated December 19, 2014 artwork for these packages and cartons with all four health warnings for each brand style.

The warnings will appear on the packaging as shown on the materials submitted under cover of my letter dated July 9, 2015. In all other respects, JT International U.S.A., Inc. will maintain compliance with the approval dated April 2, 2015 and the submittals on which it was based.

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 imported 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 imported 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 imported and sold 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

Ms. Caitlyn Brady
July 30, 2015
Page 2

imported 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.

JTI will import and sell packages and cartons of each such 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 such brand styles.

Please confirm that this packaging is approved. Our client would appreciate it if this review could be handled as promptly as possible. We enclosed under cover of my letter dated July 9, 2015 a Federal Express airway bill which can be utilized to send an approval to me.

Thank you in advance for your kind and prompt consideration.

Very truly yours,



Neal N. Beaton

Attachment 1

“Wave” packaging is 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.

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.

All round corner box 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.

#36407301_v2

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.

MENTHOL
PREMIUM AMERICAN BLEND

Wave

Made in Turkey for
JT International, Inc. 09555
Contact us 1-877-889-9283 wavecigarettes.com



Wave
MENTHOL

MENTHOL
PREMIUM AMERICAN BLEND

10.28 US1F110
13530028

Wave

Wave
MENTHOL

UNDERAGE
SALE
PROHIBITED

A PRODUCT OF
JT INTERNATIONAL
20 CLASS A
CIGARETTES

Wave

SIGN UP FOR SAVINGS
& SPECIAL OFFERS AT
www.wavecigarettes.com

WAVE

PREMIUM AMERICAN BLEND

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



FULL FLAVOR

FULL FLAVOR

WAVE

FULL FLAVOR

PREMIUM AMERICAN BLEND



Division of
Advertising Practices

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

July 30, 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, on April 2, 2015, I approved a plan filed by Japan Tobacco International U.S.A., Inc. and its affiliates' (collectively "JTI") 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. In a letter dated July 30, 2015, you now propose to expand JTI's plan for simultaneous display of the warnings on packaging to include two limited edition varieties of the Wave brand.

JTI's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letter dated July 9, 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, JTI's expansion of its plan for simultaneous display of the four health warnings on packaging is hereby approved for the following two king size, hard pack varieties of the Wave brand: Full Flavor Black Pack and Menthol Black Pack.

Approval of JTI'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.

¹ JTI stated in its July 30, 2015 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on July 9, 2015.

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.
July 30, 2015
Page 2

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

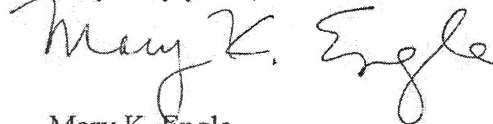
Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been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

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

This approval is effective on the date of this letter and runs through July 29, 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 letter, please contact Bonnie McGregor at (202) 326-2356.

Very truly yours,

A handwritten signature in cursive script, reading "Mary K. Engle".

Mary K. Engle
Associate Director



King Mountain Tobacco Company Inc.

P. O. Box 422

White Swan, Washington 98952

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

August 11, 2015

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

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

Dear Ms. Engle,

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

This is an application pursuant to 15 U.S.C. §1333(c)(2) for annual approval of the plan of King Mountain Tobacco Company, Inc., for the display of the four health warnings on packaging for its King Mountain Cigarette Brand. Your Office last approved King Mountain's plan for the display of the Health Warnings on the packaging of the King Mountain Cigarettes on August 13th, 2014 and there has been no changes in packaging since that time. The four health warnings will appear exactly as shown on the packaging that was submitted June 23, 2015 for your review. Please note that we manufacture Fire Safe Cigarettes (FSC) and Non Fire Safe Cigarettes. Fire Safe Cigarettes can be identified by the letter "FSC" in bold font above the UPC code on both cartons and cigarette boxes. Non Fire Safe Cigarettes will not show any lettering above its UPC on both cartons and cigarette boxes.

King Mountain Tobacco Company, Inc.; (KMT) confirms and warrants that it will conduct its operations so that the four warnings specified in 15 U.S.C. §1333(a)(1) will appear an equal number of times on the packs and cartons of each brand style of Fire Safe and Non Fire Safe King Mountain Cigarettes it manufactures during the twelve month period following approval of this application. In order to ensure equal distribution of the four warnings specified in 15 U.S.C. §1333(a)(1), KMT will require that one-fourth of each order of package and carton material be printed with each of the four warnings. KMT will keep records demonstrating compliance with the plan (please see attachment A & B). Attachment A shows Press Run A and Press Run B, each press run is ran on an alternating sequence, for both Fire Safe and Non Fire Safe to ensure an equal amount of the Surgeon General Warning Labels per order of packaging. Attachment B indicates the warning labels that are used within Run A and Run B. Should there be any residual or additional packaging that is needed to be added or subtracted from inventory

in order to obtain 100% compliance of the proper Surgeon General Warning Rotation as specified in 15 U.S.C. §1333(a)(1) will be done manually if needed by King Mountain Employee's before the first day of the following year. Sales of King Mountain did not exceed one-fourth of one percent of cigarettes sold in the United States during the calendar year of 2014. KMT's fiscal year is the calendar year.

KMT manufacturers King Mountain cigarettes under Tobacco Manufacturing License Number TP-WA-15000. King Mountain is the only brand of cigarettes KMT manufactures.

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

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

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

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

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

15 U.S.C. §1332(8)

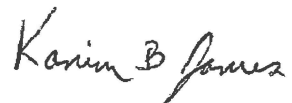
KMT plans to manufacture the following hard pack styles of King Mountain:

Red King (Fire Safe)	Red 100's (Fire Safe)
Gold King (Fire Safe)	Gold 100's (Fire Safe)
Blue King (Fire Safe)	Blue 100's (Fire Safe)
Menthol King (Fire Safe)	Menthol 100's (Fire Safe)
Menthol Gold King (Fire Safe)	Menthol Gold 100's (Fire Safe)
Red King (Non Fire Safe)	Red 100's (Non Fire Safe)
Gold King (Non Fire Safe)	Gold 100's (Non Fire Safe)
Blue King (Non Fire Safe)	Blue 100's (Non Fire Safe)
Menthol King (Non Fire Safe)	Menthol 100's (Non Fire Safe)
Menthol Gold King (Non Fire Safe)	Menthol Gold 100's (Non Fire Safe)

During 2014, KMT sold [REDACTED] sticks of the King Mountain Brand. King Mountain Red 100's was the highest selling style with [REDACTED] sticks. This amount is clearly "less than one-fourth of 1 percent of all cigarettes sold in the United States in 2014, as required by 15 U.S.C. §1333(c)(2)(A)(i). Estimated sales for 2015 are [REDACTED] sticks, with King Mountain Red 100's (hard pack) selling approximately [REDACTED] sticks. KMT received approval for our advertising plan on June 25th, 2009 and there have been no changes in our advertising plan since that time and KMT will maintain compliance with that plan.

If any additional information is needed please feel free to contact me directly.

Sincerely,

A handwritten signature in cursive script that reads "Kanim B. James".

Kanim B. James

Secretary

reports@kingmountaintobacco.com

(509) 874-9935 Office

(509) 874-3690 Fax



King Mountain Tobacco Company Inc.

P. O. Box 422

White Swan, Washington 98952

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

ATTACHMENT A

KING MOUNTAIN - SGW ROTATION

Press Run A

85MM CPBs NON FSC - Run 30 UP

Warning A	Warning B	Warning C	Warning D
Red 7	7	8	8
Gold 8	8	7	7
Menthol 7	7	8	8
Blue 8	8	7	7
Menthol 7	7	8	8
Gold			
TOTAL:	37	37	38

85MM CPBs FSC - Run 30 UP

Warning A	Warning B	Warning C	Warning D
Red 8	8	7	7
Gold 7	7	8	8
Menthol 8	8	7	7
Blue 7	7	8	8
Menthol 8	8	7	7
Gold			
TOTAL:	38	38	37

100MM CPBs NON FSC - Run 20 UP

Warning A	Warning B	Warning C	Warning D
Red 5	5	5	5
Gold 5	5	5	5
Menthol 5	5	5	5
Blue 5	5	5	5
Menthol 5	5	5	5
Gold			
TOTAL:	25	25	25

100MM CPBs FSC - Run 20 UP

Warning A	Warning B	Warning C	Warning D
Red 5	5	5	5
Gold 5	5	5	5
Menthol 5	5	5	5
Blue 5	5	5	5
Menthol 5	5	5	5
Gold			
TOTAL:	25	25	25

85MM Outer Cartons NON FSC - Run 6 UP

Warning A	Warning B	Warning C	Warning D
Red 1	1	2	2
Gold 2	2	1	1
Menthol 1	1	2	2
Blue 1	1	2	2
Menthol 2	2	1	1
Gold			
TOTAL:	7	7	8

85MM Outer Cartons FSC - Run 6 UP

Warning A	Warning B	Warning C	Warning D
Red 2	2	1	1
Gold 1	1	2	2
Menthol 2	2	1	1
Blue 2	2	1	1
Menthol 1	1	2	2
Gold			
TOTAL:	8	8	7

100MM Outer Cartons NON FSC - Run 6 UP

Warning A	Warning B	Warning C	Warning D
Red 1	1	2	2
Gold 2	2	1	1
Menthol 1	1	2	2
Blue 2	2	1	1
Menthol 1	1	2	2
Gold			
TOTAL:	7	7	8

100MM Outer Cartons FSC - Run 6 UP

Warning A	Warning B	Warning C	Warning D
Red 2	2	1	1
Gold 1	1	2	2
Menthol 2	2	1	1
Blue 1	1	2	2
Menthol 2	2	1	1
Gold			
TOTAL:	8	8	7



King Mountain Tobacco Company Inc.

P. O. Box 422

White Swan, Washington 98952

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

KING MOUNTAIN - SGW ROTATION

Press Run B

85MM CPBs NON FSC - Run 30 UP

Warning A	Warning B	Warning C	Warning D
Red 8	8	7	7
Gold 7	7	8	8
Menthol 8	8	7	7
Blue 7	7	8	8
Menthol 8	8	7	7
Gold			
TOTAL:	38	38	37

85MM CPBs FSC - Run 30 UP

Warning A	Warning B	Warning C	Warning D
Red 7	7	8	8
Gold 8	8	7	7
Menthol 7	7	8	8
Blue 8	8	7	7
Menthol 7	7	8	8
Gold			
TOTAL:	37	37	38

100MM CPBs NON FSC - Run 20 UP

Warning A	Warning B	Warning C	Warning D
Red 5	5	5	5
Gold 5	5	5	5
Menthol 5	5	5	5
Blue 5	5	5	5
Menthol 5	5	5	5
Gold			
TOTAL:	25	25	25

100MM CPBs FSC - Run 20 UP

Warning A	Warning B	Warning C	Warning D
Red 5	5	5	5
Gold 5	5	5	5
Menthol 5	5	5	5
Blue 5	5	5	5
Menthol 5	5	5	5
Gold			
TOTAL:	25	25	25

85MM Outer Cartons NON FSC - Run 6 UP

Warning A	Warning B	Warning C	Warning D
Red 2	2	1	1
Gold 1	1	2	2
Menthol 2	2	1	1
Blue 2	2	1	1
Menthol 1	1	2	2
Gold			
TOTAL:	8	7	7

85MM Outer Cartons FSC - Run 6 UP

Warning A	Warning B	Warning C	Warning D
Red 1	1	2	2
Gold 2	2	1	1
Menthol 1	1	2	2
Blue 1	1	2	2
Menthol 2	2	1	1
Gold			
TOTAL:	7	8	8

100MM Outer Cartons NON FSC - Run 6 UP

Warning A	Warning B	Warning C	Warning D
Red 2	2	1	1
Gold 1	1	2	2
Menthol 2	2	1	1
Blue 1	1	2	2
Menthol 2	2	1	1
Gold			
TOTAL:	8	7	7

100MM Outer Cartons FSC - Run 6 UP

Warning A	Warning B	Warning C	Warning D
Red 1	1	2	2
Gold 2	2	1	1
Menthol 1	1	2	2
Blue 2	2	1	1
Menthol 1	1	2	2
Gold			
TOTAL:	7	8	8

TOTALS (Between Press

Run A & B)	Warning A	Warning B	Warning C	Warning D
85MM CPBs NON FSC - Run 30 UP	75	75	75	75
100MM CPBs NON FSC - Run 20 UP	50	50	50	50
85MM Outer Cartons NON FSC - Run 6 UP	15	15	15	15
100MM Outer Cartons NON FSC - Run 6 UP	15	15	15	15
85MM CPBs FSC - Run 30 UP	75	75	75	75
100MM CPBs FSC - Run 20 UP	50	50	50	50
85MM Outer Cartons FSC - Run 6 UP	15	15	15	15
100MM Outer Cartons FSC - Run 6 UP	15	15	15	15
BRAND TOTAL	310	310	310	310

King Mountain Tobacco Warnings

A

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

C

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

B

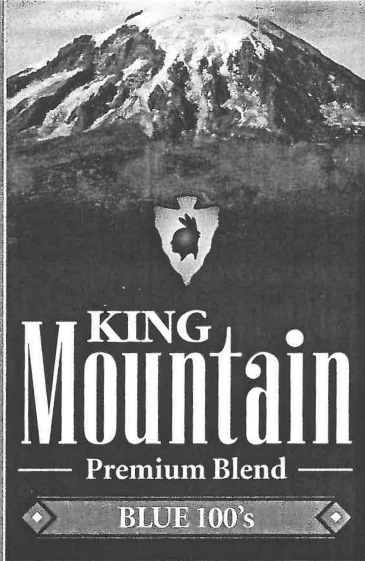
SURGEON GENERAL'S WARNING:
Quitting Smoking Now Greatly
Reduces Serious Risks to Your Health.

D

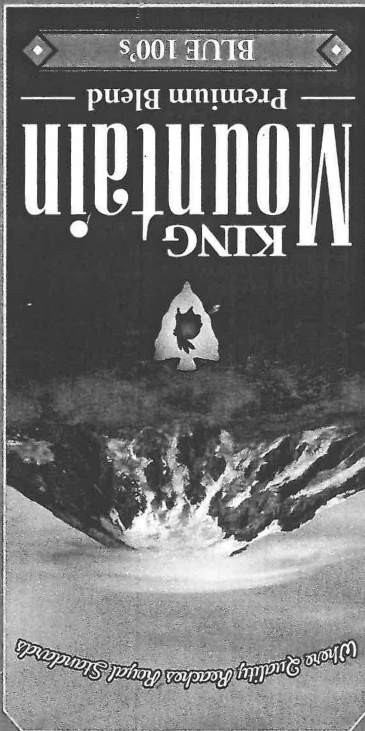
SURGEON GENERAL'S WARNING:
Cigarette Smoke
Contains Carbon Monoxide.

Selected packaging samples from those
submitted with the plan.

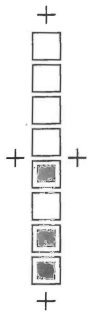
SURGEON GENERAL'S WARNING: Smoking By
Pregnant Women May Result in Fetal Injury,
Premature Birth, And Low Birth Weight.



KING
Mountain
KING MOUNTAIN
TOBACCO INC.
WHITE SWAN, WA 98952



CGP
M-1 2 3 4 5 7 8 9 10 11 12
Y-14 16 17
WN-C



MADE
IN THE
USA



—20—
CLASS A
CIGARETTES

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

— 200-
CLASS A
CIGARETTES
— Premium Blend —

MADE IN
THE USA

FILTERED
CIGARETTES

KING MOUNTAIN

— 200-
CLASS A
CIGARETTES

MENTHOL GOLD 100'S

UNDERAGE
SALE
PROHIBITED

— KING
Mountain
— Premium Blend —



KING MOUNTAIN
TOBACCO INC.
WHITE SWAN, VA 28995



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

Division of
Advertising Practices

August 11, 2015

Mr. Kanim B. James
King Mountain Tobacco Company, Inc.
P.O. Box 422
White Swan, WA 98952

Dear Mr. James:

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 King Mountain Tobacco Company, Inc. ("KMTC") on August 11, 2015, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain hard pack varieties of the King Mountain brand of cigarettes.

KMTC's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letter dated June 23, 2015 continue to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹

Accordingly, KMTC's plan for simultaneous display of the four health warnings on packaging is hereby approved for the following hard pack varieties of the King Mountain brand: Red (Kings and 100's), Gold (Kings and 100's), Blue (Kings and 100's), Menthol (Kings and 100's), and Menthol Gold (Kings and 100's). Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

¹ KMTC stated in its August 11, 2015 letter that the four health warnings will appear exactly as shown on the sample packs and cartons submitted on June 23, 2015.

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. Kanim B. James
August 11, 2015
Page 2

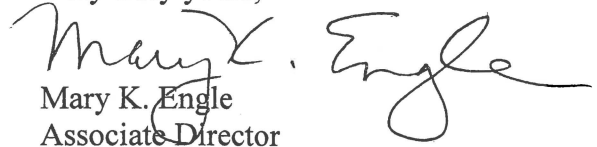
Please note that this letter only approves KMTC's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness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

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

This approval is effective on the date of this letter and runs through August 10, 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

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

TROUTMAN SANDERS

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

August 12, 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, D.C. 20580

Cigarette Health Warning Plan
Cherokee Tobacco Company, LLC and CHEROKEE brand

Dear Ms. Engle:

On behalf of Cherokee Tobacco Company, LLC ("Cherokee") we hereby submit a request to renew the Surgeon General's Equalization Plan for Cherokee as required under the *Federal Cigarette Labeling and Advertising Act of 1984* (15 U.S.C. § 1331 (1998), et seq.), as amended ("FCLAA"), for all styles of CHEROKEE brand soft pack and hard pack varieties. Cherokee previously submitted its 2014 Plan Renewal on August 12, 2014 and your office approved the prior Plan on August 19, 2014.

Through the date of this application, the Surgeon General's warnings on the packages for the brand styles of the CHEROKEE brand have been equalized in accordance with the Plan.

Cherokee continues as the exclusive distributor of CHEROKEE brand cigarettes in the U.S. and holder of exclusive rights to the trademark for the CHEROKEE brand. Scott D. Batson is Chief Operating Officer of Cherokee and Firebird Manufacturing, LLC ("Firebird"). The location of the factory remains at 1057 Bill Tuck Highway, South Boston, VA 24592. The contract manufacturer is Firebird. We do not import or export any cigarettes of this brand.

Cherokee has a plan for the following styles:

Cherokee Red Kings soft pack, Cherokee Red 100's soft pack, Cherokee Blue Kings soft pack, Cherokee Blue 100's soft pack, Cherokee Blue Kings Box, Cherokee Menthol Green Kings soft pack, Cherokee Menthol Green 100's soft pack, Cherokee Menthol Green Kings Box, Cherokee Menthol Gold Kings soft pack, Cherokee Menthol Gold 100's soft pack, Cherokee Sky Kings soft pack, Cherokee Sky 100's soft pack, Cherokee Non Filter soft pack, Cherokee Red Kings Box.

**TROUTMAN
SANDERS**

Ms. Mary Angle
August 12, 2015
Page 2

In fiscal year 2014, our total sales were [REDACTED] sticks of the Cherokee brand. Anticipated sales of CHEROKEE in fiscal year 2015 will total [REDACTED] sticks.

Four copies of each style (packs and cartons) were provided as enclosures to our letter of June 3, 2010. The warnings will appear exactly as shown on the samples provided with that letter. Cherokee will equalize the four health warnings on the packs and cartons for each brand style listed in the Plan for the one year period beginning on the date of approval of this Plan.

Beginning on the date of approval of this Plan, Cherokee will ensure that the printer will print all 4 warnings in equal numbers on each printed sheet of packaging for all cartons and packs, so when sheets are cut, the display of warnings will be approximately equalized on packs and cartons for each brand style. Based on the above, Cherokee requests approval to use the equalization option provided in Section 1333(c)(2) of the FCLAA. Cherokee will keep records demonstrating compliance with this Plan.

For advertising materials, there are no changes from the prior Plan dated April 11, 2005.

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

Very truly yours,



Nancyellen Keane

Enclosures



Division of
Advertising Practices

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

August 27, 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 Cherokee Tobacco Company, LLC ("Cherokee") on August 12, 2015, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Cherokee brand of cigarettes.

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

Accordingly, Cherokee's plan for simultaneous display of the four health warnings on packaging is hereby approved for the following fourteen varieties of the Cherokee brand: Red Kings (soft pack and Box), Red 100's soft pack, Blue Kings (soft pack and Box), Blue 100's soft pack, Menthol Green Kings (soft pack and Box), Menthol Green 100's soft pack, Menthol Gold soft pack (Kings and 100's), Sky soft pack (Kings and 100's), and Non-Filter soft pack.

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

¹ Cherokee stated in its August 12, 2015 letter that the four health warnings will appear exactly as shown on the sample packs and cartons submitted on June 3, 2010.

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

Nancyellen Keane, Esq.
August 27, 2015
Page 2

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

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

This approval is effective on the date of this letter and runs through August 26, 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 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

MARKETING GROUP USA INC.

2801 Camino Del Rio South
Suite 304, San Diego, CA 92108 USA
email: mgusa@nynycigs.com
web: nynycigs.com

Office: 619-328-7710 USA
Cell: 619-291-1662



August 26, 2015

Ms. Mary K. Engle
Federal Trade Commission,
Division of Advertising Practices, ATTN: Ms. Bonnie McGregor
600 Pennsylvania Avenue, N.W.
Mail Drop CC-10528
Washington, D.C. 20580

RE: Annual Extension for the Approved Cigarette Warning Equalization Plan,
Packaging compliant with Family Smoking Prevention and Tobacco Control Act
Point of Sale Advertising

Dear Ms. Engle;

This letter is being submitted for the extension of the approval of the Surgeon General Warning Equalization Plan for the display of the four health warnings on packaging of the New York New York cigarette brand.

The initial approval was issued on January 27, 2009 valid to January 26, 2010.

A subsequent extension was granted on April 01, 2010 valid to March 31, 2011 for Full Flavor hard pack (Kings and 100's), Menthol hard pack (Kings and 100's), and Non Filter Kings soft pack.

On September 28, 2010, an application to approve new packaging to comply with The Family Smoking Prevention and Tobacco Control Act (FSPTCA) was submitted.

New packaging was submitted on August 05, 2010 as follows:

Red Box 100 Size, formerly Full Flavor 100's
Red Box King Size, formerly Full Flavor Kings

Gold Box 100 Size, formerly Lights
Gold Box King Size, formerly Lights
Silver Box 100 Size, formerly Ultra Lights

Menthol Box 100 Size
Menthol King Size
Menthol Gold Box, formerly Menthol Light

Non-Filter Box King Size, formerly Non-Filter Soft Pack

That application for the change of brand style names was approved on September 30, 2010.

A subsequent plan extension was approved on October 31, 2011, valid to September 21, 2012.

A subsequent plan extension was approved on August 28, 2012, valid to August 27, 2013.

A subsequent plan extension was approved on August 28, 2013, valid to August 27, 2014.

A subsequent plan extension was approved on August 21, 2014, valid to August 20, 2015.

Through the date of this application, the Surgeon General Warnings have been equalized on our packaging for the nine brand styles of New York New York Brand cigarettes.

The New York New York brand will continue to be manufactured in the United States by our contract manufacturer Joseph M. Anderson d/b/a Smokin Joes for Marketing Group USA, Inc. Upon approval of this extension, the contract manufacturer will continue to manufacture these cigarettes under the authority of the Bureau of Alcohol, Tobacco, Firearms and Explosives (Manufacturer of Tobacco Products License TP-NY-168).

Marketing Group USA, Inc. does not import cigarettes.

New York New York brand cigarettes will be manufactured in a variety of styles. The following varieties of New York New York cigarettes are the only brand styles of cigarettes that we manufacture and will be manufactured in accordance with both FTC and FSPTCA rules and regulations:

Red Box King Size, Red Box 100 Size
Gold Box King Size, Gold Box 100 Size
Silver Box 100 Size
Menthol Box King Size, Menthol Box 100 size, Menthol Gold Box 100 Size
Non-filter Box King Size

These cigarettes will be packaged in 200 count cartons ("Outer Cartons"). Each Outer Carton will contain 10 (10) packs ("Pack") of twenty (20) cigarettes each pack. The warnings will appear exactly as they do on the actual pack labels and cartons submitted under Exhibit A of our letter of August 05, 2010 and approved on September 30, 2010.

United States stick sales for the period January 01, 2014 to December 30, 2014 were [REDACTED]
The breakdown of the number of stick sales are indicated in a graph attached as Exhibit 1. [REDACTED]
cigarettes were [REDACTED] These cigarettes
were [REDACTED]

In addition, stick sales for the period January 01, 2015 to July 31, 2015 were [REDACTED] The
breakdown of the number of stick sales are indicated in a graph attached as Exhibit 1A. These

cigarettes were exported in accordance with all federal and state regulations. There were no United States sales during this period.

United States sales estimates for the next one year period for the varieties of New York New York brands listed above are provided in **Exhibit 2**. Marketing Group USA, Inc. does not anticipate that the total of all brand styles of its cigarettes will exceed [REDACTED] sticks in sales for the one year period to be covered by this plan.

Upon approval of the extension, the four cigarette health warnings will appear on the packs and cartons of each of the brand styles listed above an equal number of times for the one year period beginning on the date of approval of this plan. To ensure the cigarette warnings appear on each of the above listed brand styles an equal number of times throughout the plan year, raw materials packaging inventory will be stored and loaded into packaging machines alternating the four health warnings equally.

Marketing Group USA will maintain compliance with the September 28, 2010 Plan for point of sale advertising for the New York New York Brand, and with the September 29, 2011 Plan for the internet advertising for the New York new York Brand

Marketing Group USA, Inc. is aware of the requirements set forth in the Cigarette Labeling and Advertising Act and the company's efforts are always to be fully compliant with the Act. Marketing Group USA, Inc. will maintain records of compliance with the approved plan.

Thank you in advance for your kind attention to this important request for extension. If there are any questions or concerns regarding these plans, please feel free to contact me.

Sincerely,


Mary Najjar
President

EXHIBIT 1

UNITED STATES SALES NEW YORK NEW YORK PRODUCTS	Stick Sales (Actual) 01/01/2014 to 12/31/2014
NYNY Red 100 Size Box	
NYNY Red King Size Box	
NYNY Gold 100 Size Box	
NYNY Gold King Size Box	
NYNY Menthol 100 Size Box	
NYNY Menthol King Size Box	
NYNY Menthol Gold 100 Size Box	
NYNY Silver 100 Size Box	
NYNY Non-Filter King Size Box	
TOTAL	

EXHIBIT 1A

EXPORT SALES NEW YORK NEW YORK PRODUCTS	Total (actual) Stick Sales 01/01/2015 to 07/13/2015
NYNY Red 100 Size Box	
NYNY Red King Size Box	
NYNY Gold 100 Size Box	
NYNY Gold King Size Box	
NYNY Menthol 100 Size Box	
NYNY Menthol King Size Box	
NYNY Menthol Gold 100 Size Box	
NYNY Silver 100 Size Box	
NYNY Non-Filter King Size Box	
TOTAL	

EXHIBIT 2

	Total Estimated Stick Sales August 01, 2015 to July 31, 2016
NYNY Red 100 Size Box	
NYNY Red King Size Box	
NYNY Gold 100 Size Box	
NYNY Gold King Size Box	
NYNY Menthol 100 Size Box	
NYNY Menthol King Size Box	
NYNY Menthol Gold 100 Size Box	
NYNY Silver 100 Size Box	
NYNY Non-Filter King Size Box	

TOTAL



UNITED STATES OF AMERICA
Federal Trade Commission
Washington, D.C. 20580

Division of
Advertising Practices

August 27, 2015

Ms. Mary Najjar
President
Marketing Group USA, Inc.
2801 Camino Del Rio South, Suite 304
San Diego, CA 92108

Dear Ms. Najjar:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Marketing Group USA, Inc. ("Marketing Group") on August 26, 2015, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the "New York New York" brand of cigarettes.

Marketing Group's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letter dated August 5, 2010 continue to appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹ Accordingly, Marketing Group's plan for simultaneous display of the four health warnings on packaging is hereby approved for the following nine box varieties of the New York New York brand: Red (King and 100's), Gold (King and 100's), Silver 100's, Menthol (King and 100's), Menthol Gold 100's, and Non-filter King.

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

¹ Marketing Group stated in its August 26, 2015 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on August 5, 2010.

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

Ms. Mary Najjar
August 27, 2015
Page 2

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

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

This approval is effective on the date of this letter and runs through August 26, 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" being the most prominent part.

Mary K. Engle
Associate Director



August 31, 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
PACKAGING REVISIONS FOR WINSTON, SALEM, KOOL AND
MAVERICK AND PLAN EXPANSION**

Dear Ms. Engle:

On June 12, 2015, in correspondence to Rhondetta Walton, you advised that ITG Brands' plan for the display of the four health warnings on packaging of Winston, Salem, Kool and Maverick had been approved. This revision is being requested as packaging has been updated to: (i) modify the SGW panel on certain variants which were approved only through September 4, 2015 (these variants are referred to as the "Provisionally Approved Variants"); (ii) reflect ITG Brands as the manufacturer; (iii) reposition / add certain informational and/or graphic elements. Therefore, ITG Brands advises of its request to change the packs and cartons for 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
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

In addition, ITG Brands requests approval to expand its current plan to add pack and carton designs for the following brand styles:

Winston Full Flavor 100s Box (Full Rich Tobacco Flavor)
Winston Full Flavor King Box (Full Rich Tobacco Flavor)
Winston Menthol 100s Box
Winston Menthol King Box
Winston Blue King Box

Sample packs and cartons for all of the above-referenced brand styles were submitted on July 27 and August 18 (revised pack samples of Winston Gold 100s and King Box). With the exception of the five (5) Winston variants that are included for plan expansion purposes, the packaging submitted July 27 and August 18 (revised pack samples of Winston Gold 100s and King Box) will replace the Winston, Salem, Kool and Maverick packaging currently approved by the FTC.

ITG Brands also requests that the FTC approval for the packaging for the Provisionally Approved Variants be extended through December 31, 2015. As explained in our letter of June 11, 2015, implementation of changes in packaging requires various steps and a significant amount of lead time. For instance, once ITG Brands receives FTC approval for the new packaging we will advise our outside graphics company to start engraving cylinders, a necessary step for large-scale packaging production. The graphics company has advised it will take

approximately 80 production days to conclude the cylinder engraving process for all packs and cartons. In addition, material orders for the quarter beginning October 1, 2015, must be placed a minimum of four to six weeks in advance, in order to assure timely production and delivery to manufacturing. Therefore, ITG Brands respectfully requests an approval extension for the Provisionally Approved Variants through December 31, 2015, which is necessary to ensure compliance by ITG Brands.¹

All health warnings read precisely as required by the Federal Cigarette Labeling and Advertising Act and will appear exactly as shown on the samples submitted July 27 and August 18 (revised pack samples of Winston Gold 100s and King Box).

As stated in its plan of June 11, beginning with the quarter starting October 1, 2015, ITG Brands requests approval to begin following the quarterly labeling rotation schedule attached hereto as **Exhibit A-1**. ITG Brands also requests approval to continue to begin using packages bearing the October-December quarter's label statement up to five (5) production days prior to the commencement of the October-December quarter and to continue using packaging bearing the July-September quarter's label statement up to five (5) production days after the end of the July-September quarter.

Until October 1, 2015, ITG Brands requests approval to continue to utilize the transitional quarterly labeling rotation schedule attached hereto as **Exhibit A-2**. Both quarterly labeling rotation schedules (Exhibits A-1 and A-2) utilize the warning corresponding to the quarter in which the product is packaged. ITG Brands will maintain records documenting compliance with the rotation plans.

ITG Brands will continue to be in compliance with the June 11, 2015 plan for advertising Winston, Salem, Kool and Maverick (the rotation schedule for which is attached hereto as **Exhibit B**), which did not include a plan for display of the warnings in internet advertising. ITG Brands reaffirms that prior to engaging in internet advertising it will submit a plan to FTC requesting approval to add internet advertising to its plans for these brands.

If you require any additional information, please contact me.

Sincerely,

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

Rhondetta G. Walton
Sr. Legal Counsel

¹ Request for approval extension for the Provisionally Approved Variants through December 31, 2015, is based on an FTC approval date no later than September 30, 2015.

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

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 B
August 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.

W I N S T O N

Wins

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

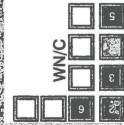
GOLD 100'S BOX

FSC



0 905123 9

Winston
GOLD 100'S BOX



20 Class A Cigarettes
ITB Brands LLC
Greensboro,
NC 27420 USA
THESE CIGARETTES DO NOT PRESENT
A REDUCED RISK OF HARM COMPARED
TO OTHER CIGARETTES.

W I N S T O N

ton

NATURALLY SMOOTH

Winston
GOLD 100'S
BOX

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

PUSH
TO
RECLOSE

UNDERAGE
SALE
PROHIBITED

NATURALLY SMOOTH

FOR
OPTIONAL OPENING
FLIP UP AND
REMOVE TAB



NATURAL SMOOTH



Winston

RED BOX

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

Winston



FSC



RED BOX

RED BOX

Winston



SALEM

GOLD BOX

THESE CIGARETTES DO NOT PRESENT
A REDUCED RISK OF HARM COMPARED
TO OTHER CIGARETTES
ITC Brands LLC
Greensboro,
NC 27402 USA

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



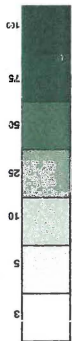
REFRESHING MENTHOL

SALEM

GOLD BOX



REFRESHING MENTHOL



GOLD BOX

SALEM



SALEM

GOLD BOX



UNDERAGE SALE
PROHIBITED





BOX

REFRESHING MENTHOL

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

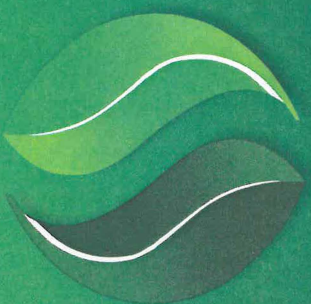


SALE

BOX



ΣΕΛΣ



BOX

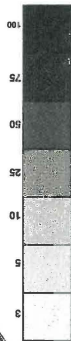
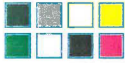
REFRESHING MENTHOL

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



SMOOTHER. WIDER.

KOOL
XL



UNDERAGE SALE
PROHIBITED



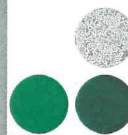
GREEN

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



WIDEN YOUR EXPECTATIONS.
SMOOTHER. WIDER. DIFFERENT.

XL



ITG Brands LLC
Greensboro,
NC 27420 USA

XL



KOOL

BLUE 100's BOX

KOOL

BLUE BOX

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



KOOL

BLUE 100's BOX

TRUE MENTHOL | M

100's

CLASS A
200 CIGARETTES/20s
THESE CIGARETTES DO NOT PRESENT
A REDUCED RISK OF HARM COMPARED
TO OTHER CIGARETTES.

ITG Brands LLC
Greensboro,
NC 27420 USA

TRUE MENTHOL | M

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

DP-00

UNDERAGE SALE
PROHIBITED



THESE CIGARETTES DO NOT PRESENT
A REDUCED RISK OF HARM COMPARED
TO OTHER CIGARETTES.
ITG Brands LLC
Greensboro,
NC 27420 USA



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

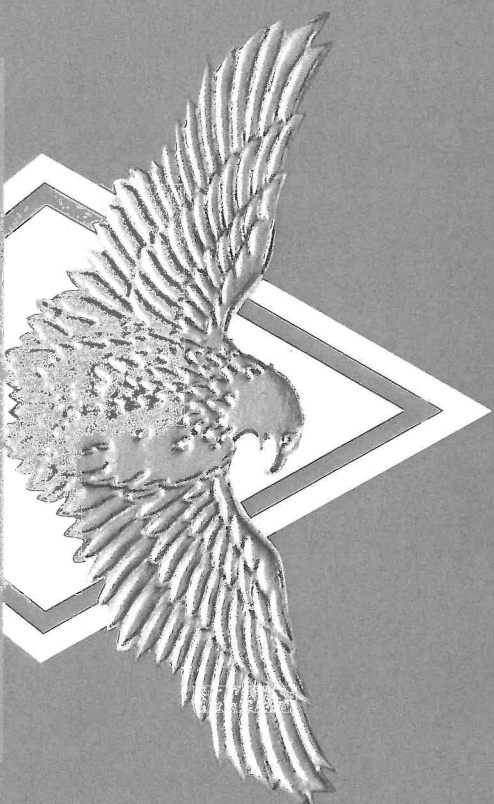
CLASS A
200 CIGARETTES/20S

MAVERICK



ITG Brands LLC
Greensboro,
NC 27420 USA

MENTHOL SILVER
BOX 100S



American

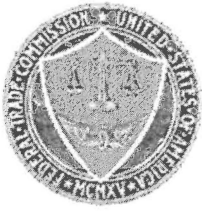
MAVERICK

Quality

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

MAVERICK





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

Division of
Advertising Practices

September 2, 2015

Rhondetta Walton, Esq.
ITG Brands, LLC
714 Green Valley Road
Greensboro, NC 27408

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, ITG Brands, LLC's ("ITG") June 11, 2015 plan for quarterly rotation of the four health warnings on packaging for certain varieties of the Winston, Salem, Kool, and Maverick brands of cigarettes was approved on June 12, 2015. By letter dated August 31, 2015, you now propose to: (1) expand your plan for quarterly rotation of the four health warnings on packaging to include additional varieties of the Winston brand; and (2) modify the packaging for the Winston, Salem, Kool, and Maverick brands of cigarettes.

The warnings on the sample packs and cartons submitted with your July 27 and August 18, 2015 letters appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹ 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.²

¹ ITG stated in its August 31, 2015 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on July 27, 2015 and August 18, 2015. Although the warnings on the sample packs of the Winston Gold 100's Box and Winston Gold Kings Box submitted on July 27, 2015 were not sufficiently clear and conspicuous, corrected samples were submitted on August 18, 2015.

² ITG also stated in its August 31, 2015 letter that it intends to continue using the packaging approved on June 12, 2015 for the following varieties through December 31, 2015: Salem Menthol Box (Kings and 100's), Salem Menthol Gold Box 100's, Salem Menthol Silver Box (Kings and 100's), Salem Menthol Slim Box 100's, Kool Menthol Kings Box, Kool Menthol Kings Soft Pack, Kool Menthol Blue Box (Kings and 100's), Kool Menthol Super Longs 100's Box, Kool Menthol XL Green Box (79 mm), Maverick Gold Box (Kings and 100's), Maverick Silver Box 100's, and Menthol Silver Box 100's.

- Eleven Box varieties of the Winston brand: Red (Kings and 100's), Gold (Kings and 100's), White (Kings and 100's), Full Flavor (Kings and 100's), Menthol (Kings and 100's), and Blue Kings;
- Seven Box varieties of the Salem brand: Menthol (Kings and 100's), Menthol Gold (Kings and 100's), Menthol Silver (Kings and 100's), and Menthol Slim 100's;
- Seven 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, Menthol XL Blue Box (79 mm), and Menthol XL Green Box (79 mm); and
- Nine varieties of the Maverick brand: Kings Box, 100's Box, Gold Box (Kings and 100's), Silver 100's Box, Menthol Box (Kings and 100's), Menthol Gold 100's Box, and Menthol Silver 100's Box.

Approval of ITG'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 ITG's expansion of its cigarette health warning statement rotation plan and the submitted packaging modifications with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on 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.

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.



September 3, 2015

Ms. Mary K. Engle
Associate Director
U.S. Federal Trade Commission
Bureau of Consumer Protection
Division of Advertising Practices
600 Pennsylvania Avenue, NW, CC-10528
Washington, DC 20580

Re: Sherman's 1400 Broadway NYC, Ltd. ("Sherman's 1400")

Dear Ms. Engle,

Sherman's 1400 Broadway NYC, Ltd. ("Sherman's 1400") had its health warning display plan for packaging previously approved on July 20, 2009, with amendments approved for the following time periods:

January 22, 2010 until July 19, 2010

December 17, 2010 until December 16, 2011

November 9, 2011 until September 21, 2012

September 14, 2012 until September 13, 2013

September 13, 2013 until September 12, 2014

September 9, 2014 until September 8, 2015

(and for the FT Box King varieties of the Classic brand approved July 17, 2015 until July 16, 2016)

With this letter, we seek approval for our plan to simultaneously display the four health warnings on previously approved packaging (including the FT Box King varieties of the Classic brand packaging approved on July 17, 2015) for our approved current brand styles, in order to comply with FCLAA. When printing our packaging materials, each version of the four warnings is equally produced then equally used in the production process (25% A, 25% B, etc.) to ensure that we achieve simultaneous display of the four warnings on all our brands and brand styles. Through the date of this application, the Surgeon General health warnings for the previously approved packaging of our brand styles have been equalized in accordance with our plan.

The actual hard pack and carton packaging, with each of the four health warnings, for the following brands and brand styles that were previously approved by the FTC, remains the same and is in compliance with Section 911 of The Family Smoking Prevention and Tobacco Control Act of 2009, which became effective June 22, 2010. The hard packs, cartons and health warnings on the following brands and brand styles will appear exactly as on the samples enclosed with our letters of May 7, 2015 and August 24, 2015.

I. Current brand and brand styles (samples provided on August 24, 2015):

Black & Gold (black paper/gold filter/queen)
Cigarettellos (brown paper/non filter/queen)
Classic (white paper/cork filter/king)
Classic Blue (white paper/cork filter/king)
Classic Menthol (white paper/cork filter/king)

FLAGSHIP TOWNHOUSE

12 East 42nd Street • New York, NY 10017
tel. 212-764-5000 fax 212-764-5134

CORPORATE

2200 Fletcher Avenue • Fort Lee, NJ 07024
tel. 201-735-9000 fax 201-735-9099

MANUFACTURING

7615 Boeving Drive • Greensboro, NC 27409
tel. 336-665-6060 fax 336-605-1795

I. Current brand and brand styles (samples provided on August 24, 2015) (cont):

Fantasia (multi-color paper/gold filter/queen)
Havana Ovals (brown paper/non filter/queen)
Hint Menthol (brown paper/brown filter/queen)
MCD (brown paper/brown filter/queen)
MCD Gold (brown paper/brown filter/queen)
MCD Menthol (brown paper/brown filter/queen)
MCD Silver (brown paper/brown filter/queen)
Naturals Blue (white paper/white filter/queen)
Naturals Blue King (white paper/white filter/king)
Naturals King (white paper/cork filter/king)
Naturals Menthol (white paper/white filter/queen)
Naturals Menthol King (white paper/cork filter/king)
Naturals Originals (brown paper/cork filter/queen)
Naturals Yellow (brown paper/brown filter/queen)
Naturals Yellow King (white paper/white filter/king)
New York Cut Blue (white paper/white filter/king)
New York Cut Menthol (white paper/white filter/king)
New York Cut Original (white paper/cork filter/king)

II. Current brand and brand styles (samples provided on May 7, 2015):

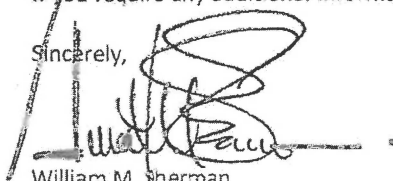
Classic FT Box (King – in reddish-brown color packaging)
Classic Blue FT Box (King)
Classic Menthol FT Box (King)

Sherman's 1400 total domestic shipments for the twelve-month period ending April 30, 2015 (our fiscal year) were [REDACTED] sticks and we anticipate next fiscal year's volume to be [REDACTED]. In compliance with the Cigarette Act, Section 1333(c)(2), kindly be advised that Sherman's 1400 manufactured and sold in each of its brands less than one-fourth of one (1%) percent of all cigarettes sold in the United States in its fiscal year 2015, and expects to be below that fraction of sales in the present year. Thus, Sherman's 1400 will take advantage of the alternative to quarterly rotation of the health warnings on its packaging for the each of the foregoing brand styles pursuant to Section 1333(c)(2).

Sherman's 1400 will continue to display the four health warnings an equal number of times on the hard packs and cartons of each of the foregoing brand styles for the twelve-month period beginning on the date of the approval of this plan; or at such time as the authority to approve cigarette health warning statement plans move from the FTC to the FDA. Sherman's 1400 will maintain records that show compliance with its packaging and advertising plan. Sherman's 1400 had its advertising plan originally approved November 24, 2003 and the expanded plan approved on July 20, 2009.

If you require any additional information, please do not hesitate to contact me at 201-735-9004.

Sincerely,


William M. Sherman
Executive Vice President

WMS/MWM/smw

Sherman's 1400 Broadway N.Y.C., Ltd.
 7615 Boeing Drive
 Greensboro, NC 27409
 Phone: 201-735-9000
 Fax: 201-735-9097

All cigarettes manufactured by Sherman's 1400 are fire-safe
 (FSC) / low ignition propensity (LIP) certified.

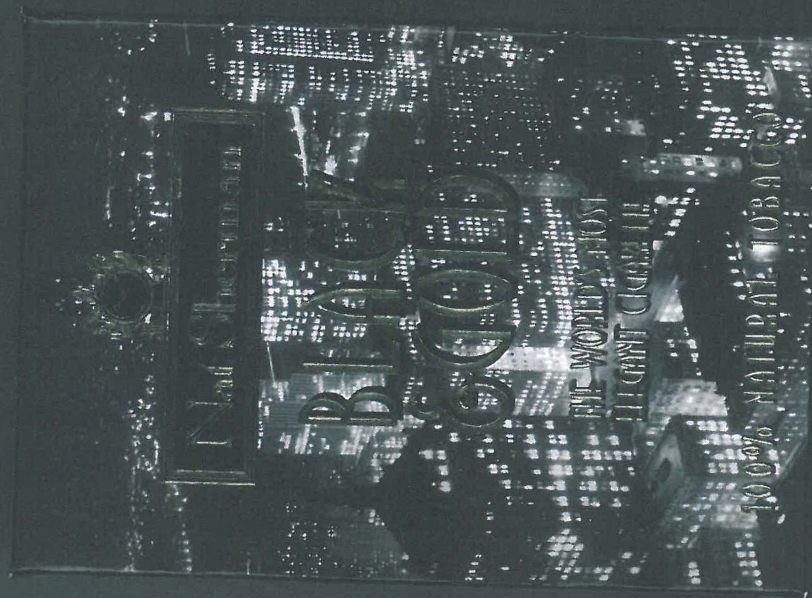
BRAND FAMILY	BRAND NAME	BRAND STYLE
Black & Gold	Black & Gold	Black / Gold filter tip / queen
Cigarettellos	Cigarettellos	Non-Filter Brown / queen
Classic	Classic	White / Cork filter tip / king
	Classic Blue	White / Cork filter tip / king
	Classic Menthol	White / Cork filter tip / king
Fantasia	Fantasia	Multi / Gold filter tip / queen
Havana Ovals	Havana Ovals	Non-Filter Brown / queen
Hint Menthol	Hint Menthol	Brown / Brown filter tip / queen
MCD	MCD	Brown / Brown filter tip / queen
	MCD Gold	Brown / Brown filter tip / queen
	MCD Menthol	Brown / Brown filter tip / queen
	MCD Silver	Brown / Brown filter tip / queen
Naturals	Naturals Blue	White / White filter tip / queen
	Naturals Blue King	White / White filter tip / king
	Naturals Full Flavor King	White / Cork filter tip / king
	Naturals Menthol	White / White filter tip / queen
	Naturals Menthol King	White / Cork filter tip / king
	Naturals Originals	Brown / Cork filter tip / queen
	Naturals Yellow	Brown / Brown filter tip / queen
	Naturals Yellow King	White / White filter tip / king
New York Cut	New York Cut Blue	White / White filter tip / king
	New York Cut Menthol	White / White filter tip / king
	New York Cut Original	White / Cork filter tip / king

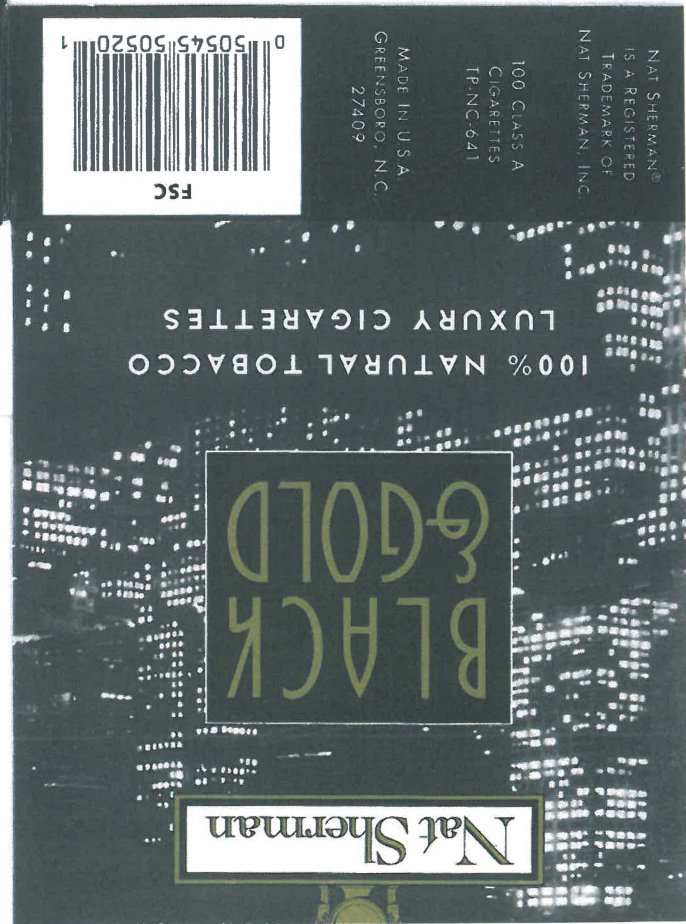
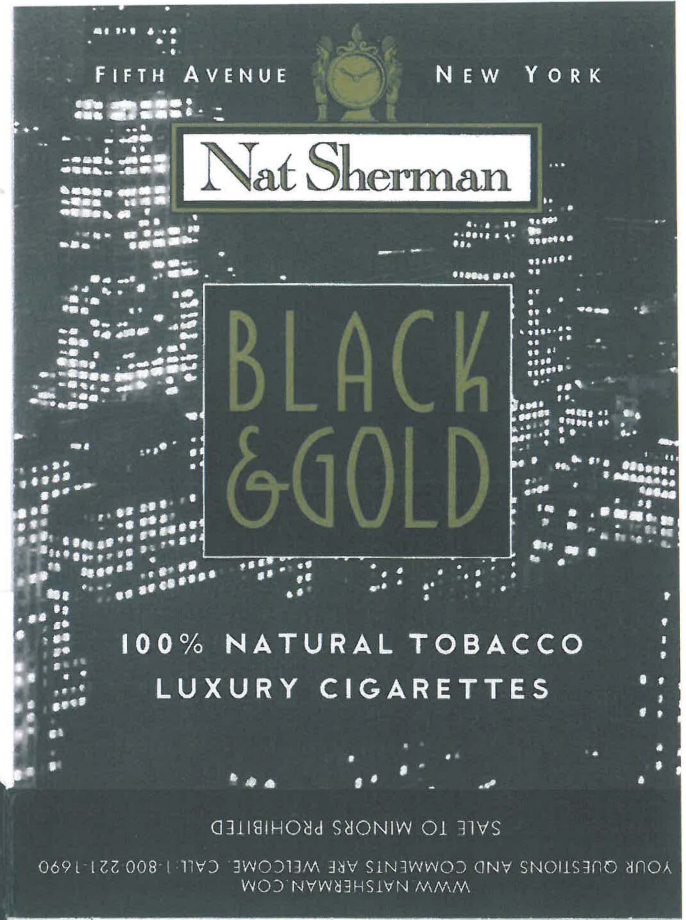
Selected packaging samples from those
submitted with the plan.

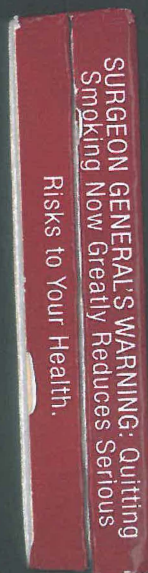
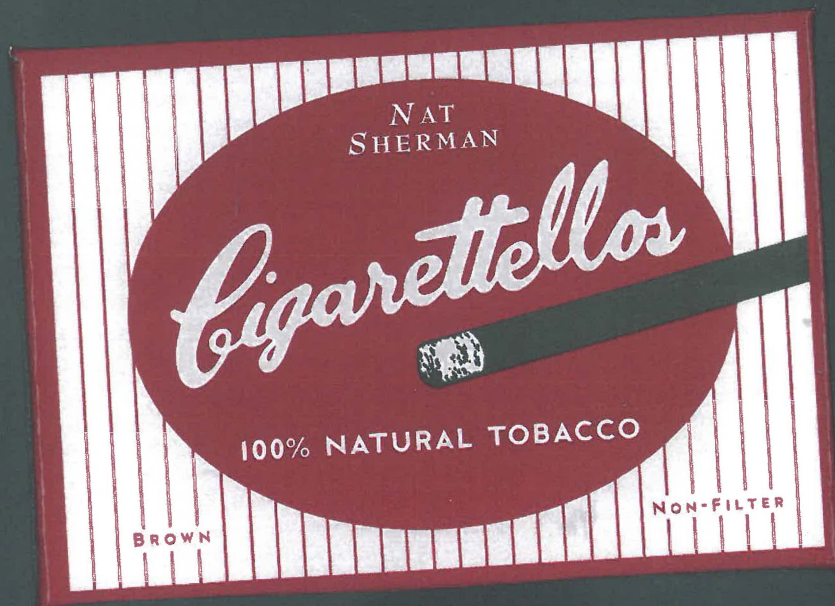


PSG

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







Cigarettellos

NAT
SHERMAN

Cigarettellos

100% NATURAL TOBACCO

100% Natural tobacco does **NOT** mean a safer cigarette.

SALE TO MINORS PROHIBITED
YOUR QUESTIONS AND COMMENTS
ARE WELCOME. CALL: 1-800-221-1690
WWW.NATSHERMAN.COM



NAT SHERMAN® AND CIGARETTELLOS®
ARE REGISTERED TRADEMARKS OF
NAT SHERMAN, INC.
100 CLASS A CIGARETTES
TP-NC-641
MADE IN U.S.A.
GREENSBORO, N.C. 27409

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

W:B

100% NATURAL TOBACCO

100% NATURAL TOBACCO

Cigarettellos

NAT
SHERMAN

NON-FILTER

BROWN

FIFTH AVENUE · NEW YORK



Nat Sherman

CLASSIC

Blue

100% NATURAL TOBACCO

LUXURY CIGARETTES

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

FIFTH AVENUE · NEW YORK



Nat Sherman

CLASSIC

The Finest Luxury Cigarettes
100% Natural Tobacco

SALE TO MINORS PROHIBITED

WWW.NATSHERMAN.COM
YOUR QUESTIONS AND COMMENTS ARE WELCOME CALL: 1-800-221-1690

W:A

FIFTH AVENUE · NEW YORK



Nat Sherman

CLASSIC

KING SIZE FILTER

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

NAT SHERMAN®
IS A REGISTERED
TRADEMARK OF
NAT SHERMAN, INC.

100 CLASS A
CIGARETTES
TP-NC-641

MADE IN U.S.A.
GREENSBORO, NC.
27409



FSC

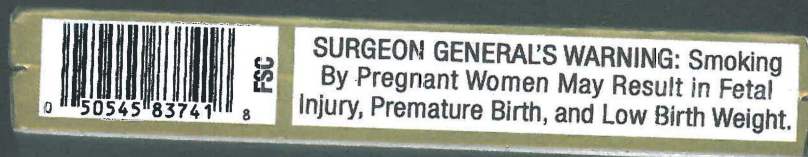
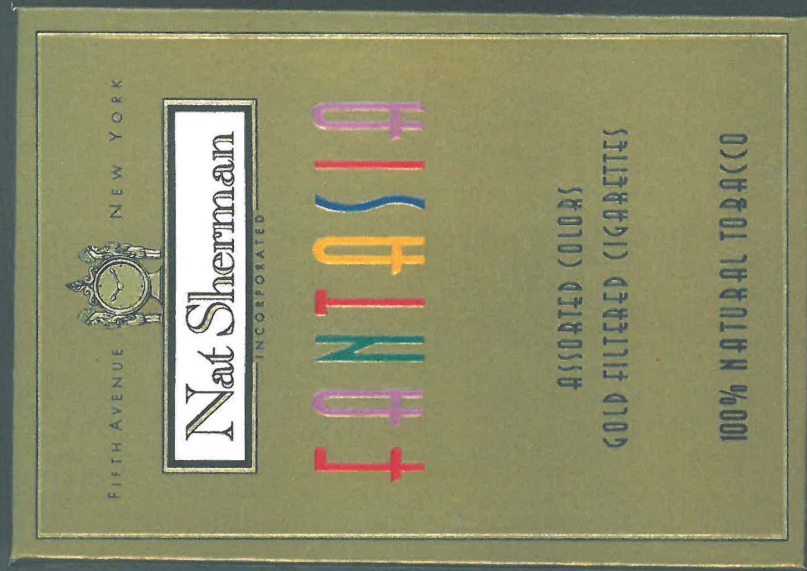
The Finest Luxury Cigarettes
100% Natural Tobacco

CLASSIC

Nat Sherman



FIFTH AVENUE · NEW YORK



FIFTH AVENUE NEW YORK



Nat Sherman

FANTASIA

ASSORTED COLORS
GOLD FILTERED CIGARETTES

100% NATURAL TOBACCO

SALE TO MINORS PROHIBITED

WWW.NATSHERMAN.COM
YOUR QUESTIONS AND COMMENTS ARE WELCOME. CALL: 1-800-221-1690

W:A

FIFTH AVENUE NEW YORK

Nat Sherman

FANTASIA

ASSORTED COLORS
GOLD FILTERED CIGARETTES

100% NATURAL TOBACCO

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



FSC

MADE IN U.S.A.
GREENSBORO, N.C.
27409

100 CLASS A
CIGARETTES
TP-NC-641

NAT SHERMAN®
AND FANTASIA®
ARE REGISTERED
TRADEMARKS OF
NAT SHERMAN, INC.

100% NATURAL TOBACCO

ASSORTED COLORS
GOLD FILTERED CIGARETTES

FANTASIA

Nat Sherman

FIFTH AVENUE NEW YORK



NAT
SHERMAN

*Havana
Ovals*

100% NATURAL TOBACCO

BROWN

NON-FILTER

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

W:A

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

NAT SHERMAN® AND HAVANA OVALS®
ARE REGISTERED TRADEMARKS OF
NAT SHERMAN, INC.

100 CLASS A CIGARETTES
TP-NC-641

MADE IN U.S.A
GREENSBORO, N.C. 27409



WWW.NATSHERMAN.COM

YOUR QUESTIONS AND COMMENTS
ARE WELCOME. CALL: 1-800-221-1690

SALE TO MINORS PROHIBITED

100% NATURAL TOBACCO

Havana
Ovals

NAT
SHERMAN



100% NATURAL TOBACCO

100% Natural tobacco does NOT mean a safer cigarette.

100% NATURAL TOBACCO

Havana
Ovals

NAT
SHERMAN

Havana
Ovals

NAT SHERMAN

LEADY DISCREET
IN BROWN

hint

100% NATURAL TOBACCO

WITH A HINT OF
NATURAL MENTHOL

SURGEON GENERAL'S WARNING: Cigarette

Smoke Contains Carbon Monoxide.

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

W:B

WITH A HINT OF
NATURAL MENTHOL

LUXURY CIGARETTES IN BROWN

NAT SHERMAN® IS A
REGISTERED TRADEMARK OF
NAT SHERMAN, INC.
100 CLASS A CIGARETTES
TP-NC-641
MADE IN U.S.A.
GREENSBORO, N.C. 27409

FSC



0 50545 75161 5

WWW.NATSHERMAN.COM
YOUR QUESTIONS AND COMMENTS
ARE WELCOME. CALL: 1-800-221-1690
SALE TO MINORS PROHIBITED

NAT SHERMAN
hint
100% NATURAL TOBACCO
WITH A HINT OF
NATURAL MENTHOL
LUXURY CIGARETTES IN BROWN

100% Natural tobacco does NOT mean a safer cigarette.

100% NATURAL TOBACCO
WITH A HINT OF
NATURAL MENTHOL

NAT SHERMAN
hint

NAT SHERMAN

32394

4.
ZR-03-06-C35



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

W:D

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

NAT SHERMAN® AND MCD®
ARE REGISTERED TRADEMARKS OF
NAT SHERMAN, INC.

100 CLASS A CIGARETTES
TP-NC-641

MADE IN GREENSBORO, NC. 27409, U.S.A.



WWW.NATSHERMAN.COM
YOUR QUESTIONS AND COMMENTS
ARE WELCOME. CALL: 1-800-221-1690
SALE TO MINORS PROHIBITED

100% ADDITIVE-FREE
NATURAL TOBACCO

NAT
SHERMAN
Sherman's
MCD
MENTHOL

ADDITIVE-FREE DOES NOT MEAN A SAFER CIGARETTE

100% ADDITIVE-FREE
NATURAL TOBACCO

MENTHOL

MCD

NAT
SHERMAN
Sherman's

MCD

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



Fifth Avenue • New York

Naturals

Blue

100% NATURAL TOBACCO

20 Class A
Cigarettes

TP-NC-641

MADE IN U.S.A.

100% Natural tobacco does **NOT** mean a safer cigarette.

FSC



0 150545 125020 0

W.A

Naturals

100% NATURAL TOBACCO

SALE TO MINORS PROHIBITED

www.natsherman.com

Fifth Avenue • New York

NAT SHERMAN

The Sherman Family

mellow flavor.

provide a rich, smooth and

not quite to

and for our cigarettes

100% natural tobacco

We use only the finest

ORIGINAL NATURAL™

"THE

33794
2

Naturals

100% NATURAL TOBACCO

THE ORIGINAL NATURAL™



Smoking anything else
would be unnatural.

ZR-02-09-352

THE BEST IN
Made in America
THE FIELD



Nat Sherman

Naturals

Yellow

100% NATURAL TOBACCO

Cigarettes

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

100% Natural tobacco
does **NOT** mean a safer cigarette.

SALE TO MINORS PROHIBITED

NAT SHERMAN NATURALS®
IS A REGISTERED TRADEMARK OF
NAT SHERMAN, INC.

200 CLASS A
CIGARETTES
TP-NC-641

MADE IN U.S.A.
GREENSBORO, N.C. 27409

FSC



Yellow

Nat Sherman

Naturals

100% NATURAL TOBACCO

Cigarettes

Made in America
THE FIELD

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

NEW YORK CUT

BLUE

100% NATURAL TOBACCO

20 CLASS A
CIGARETTES
TP-NC-641
MADE IN U.S.A.



100% Natural tobacco does **NOT** mean a safer cigarette.

W.D

NEW YORK CUT

100% NATURAL TOBACCO

SALE TO MINORS PROHIBITED

100% NATURAL TOBACCO

BLUE

NEW YORK CUT®

ZR-02-14-332



13.
30142



A CUT ABOVE

ORIGINAL

NEW YORK
CUT[®]

CORK
FILTER

100% NATURAL TOBACCO

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

100% Natural tobacco
does **NOT** mean a safer cigarette.

NEW YORK
CUT

200 CLASS A CIGARETTES
TP-NC-641

MADE IN U.S.A.
GREENSBORO, NC 27409

SALE TO MINORS
PROHIBITED

FSC



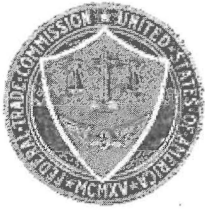
100% NATURAL TOBACCO

FILTER
CORK

CUT[®]

ORIGINAL

NEW YORK



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

Division of
Advertising Practices

September 8, 2015

Mr. William M. Sherman
Executive Vice President
Sherman's 1400 Broadway NYC, Ltd.
2200 Fletcher Avenue
Fort Lee, NJ 07024

Dear Mr. Sherman:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Sherman's 1400 Broadway NYC, Ltd. ("Sherman's 1400") on September 3, 2015, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Black & Gold, Cigarettellos, Classic, Fantasia, Havana Ovals, Hint, MCD, Naturals, and New York Cut brands of cigarettes.

Sherman's 1400's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letters dated May 7, 2015 and August 24, 2015 continue to appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹

Accordingly, Sherman's 1400's plan for simultaneous display of the four health warnings on packaging for the following box varieties is hereby approved:

- the queen size variety of the Black & Gold brand;
- the Non-Filter queen size variety of the Cigarettellos brand;
- six king size varieties of the Classic brand (Regular "International style," Blue "International style," Menthol "International style," FT Box (in reddish-brown packaging), Blue FT Box, and Menthol FT Box);

¹ Sherman's 1400 stated in its September 3, 2015 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on these dates.

- the queen size variety of the Fantasia brand;
- the Non-Filter queen size variety of the Havana Ovals brand;
- the Menthol queen size variety of the Hint brand;
- four queen size varieties of the MCD brand (Regular, Gold, Menthol, and Silver);
- four king size varieties of the Naturals brand (Blue, Regular, Menthol and Yellow);
- four queen size varieties of the Naturals brand (Blue, Menthol, Originals, and Yellow);
and
- three king size varieties of the New York Cut brand (Blue, Menthol and Original).

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

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

Please note that this letter only approves Sherman's 1400's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on Sherman's 1400's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging or in advertising for Sherman's 1400's cigarettes, including, but not limited to, "natural." Nor does this letter purport to interpret or express any opinion about the adequacy of Sherman's 1400's packaging and advertising under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

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

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

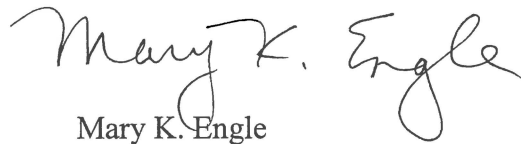
Mr. William M. Sherman
September 8, 2015
Page 3

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

This approval is effective on the date of this letter and runs through September 7, 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 that reads "Mary K. Engle". The signature is written in a cursive style with a large, looped "M" and "E".

Mary K. Engle
Associate Director