



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

Division of
Advertising Practices

MEMORANDUM

TO: Public Records
Office of the Secretary

FROM: Sallie Schools
Division of Advertising Practices

DATE: April 19, 2013

SUBJECT: Rotational Health Warnings for Cigarettes
File No. P854505

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

1. March 31, 2011 letter from Bhavani Parameswar, King Maker Marketing, Inc. to Mary K. Engle.
2. April 6, 2011 letter from Mary K. Engle to Bhavani Parameswar, King Maker Marketing, Inc.
3. March 23, 2011 letter from Nancyellen Keane on behalf of Firebird Manufacturing, LLC to Mark de los Santos.
4. April 8, 2011 letter from Mary K. Engle to Nancyellen Keane on behalf of Firebird Manufacturing, LLC.
5. March 28, 2011 letter from Denis Faucher, ITL (USA), Limited to Diana Finegold.
6. April 18, 2011 letter from Mary K. Engle to Denis Faucher, ITL (USA) Limited.
7. April 14, 2011 letter from Neal N. Beaton, Esq. on behalf of Japan Tobacco International U.S.A., Inc. to Mary K. Engle.
8. April 19, 2011 letter from Mary K. Engle to Neal N. Beaton, Esq. on behalf of Japan Tobacco International U.S.A., Inc.

27. June 8, 2011 letter from William J. McGowan on behalf of Susan Jesmer d/b/a Native Trading Associates to Mary K. Engle.
28. June 10, 2011 letter from Mary K. Engle to William J. McGowan on behalf of Susan Jesmer d/b/a Native Trading Associates.
29. June 3, 2011 letter from John R. Long, Liggett Group LLC to Mary K. Engle.
30. June 10, 2011 letter from Mary K. Engle to John R. Long, Liggett Group LLC.
31. May 11, 2011 letter from Denis Faucher, ITL (USA) Limited to Sallie Schools.
32. June 16, 2011 letter from Mary K. Engle to Denis Faucher, ITL (USA).
33. June 8, 2011 letter from Stacy Saunders, Wind River Tobacco Co. to Mary K. Engle.
34. June 16, 2011 letter from Mary K. Engle to Stacy Saunders, Wind River Tobacco Co.
35. June 15, 2011 letter from Karen E. Delaney, Smokin' Joes to Mary K. Engle.
36. June 17, 2011 letter from Mary K. Engle to Karen E. Delaney, Smokin' Joes.
37. June 15, 2011 letter from Peter L. Tourtellot, Renegade Tobacco Company to Mary K. Engle.
38. June 17, 2011 letter from Mary K. Engle to Peter L. Tourtellot, Renegade Tobacco Company.
39. June 17, 2011 letter from Arthur Montour, Native Wholesale Supply Co. to Mary K. Engle.
40. June 17, 2011 letter from Mary K. Engle to Arthur Montour, Native Wholesale Supply Co.
41. June 21, 2011 letter from Veronica Vilarchao on behalf of Dosal Tobacco Corporation to Mary K. Engle.
42. June 22, 2011 letter from Mary K. Engle to Veronica Vilarchao on behalf of Dosal Tobacco Corporation.
43. June 20, 2011 letter from Terri Albright, Premier Manufacturing, Inc. to Mary K. Engle.
44. June 24, 2011 letter from Mary K. Engle to Terri Albright, Premier Manufacturing, Inc.

45. June 21, 2011 letter from J. Conrad Seneca, Six Nations Manufacturing to Mary K. Engle.
46. June 24, 2011 letter from Mary K. Engle to J. Conrad Seneca, Six Nations Manufacturing.



KING-MAKER MARKETING, INC.

March 31, 2011

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

Attention: Mary K. Engle, Associate Director

Dear Ms. Engle:

Sub: Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331 *et seq.* requirements; Labeling and Advertising Plan for the “Checkers, Hi-Val, Gold Crest, and Ace” Brand Cigarettes imported by King Maker Marketing, Inc. (“KMM”) for the year beginning April 19, 2011.

This letter is to gain approval for KMM’s plan for simultaneous display (i.e., the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Ace, Checkers, Gold Crest and Hi-Val brands of cigarettes. Your current approval extends to April 18, 2011.

1. King Maker Marketing, Inc. (“KMM”) is an importer and distributor of cigarette products in the United States, bearing the following brand names.
Checkers™
Hi-Val™
Gold Crest™
Ace™
2. KMM sold roughly [REDACTED] packs of cigarettes of all of the above brands in the Calendar year 2010, which is under ¼ of 1% of the total US market for cigarettes. In 2011, we expect to sell just over [REDACTED] packs. This falls within the statutory threshold denoted in 15 U.S.C. §1333(c)(2)(A)(i) which makes KMM eligible for simultaneous display. Aggregate sales meet the requirements of U.S.C. §1333(c)(2)(A)(ii).
3. KMM wishes to continue to comply with the Federal Cigarette Labeling and Advertising Act by using the option of simultaneous display of Surgeon General warnings. (U.S.C. §1333(c)(2)(A)). The cigarettes will be displayed with the “non-descriptor” packaging as approved last year. (list enclosed – See Annexure “A”) We will display the four warnings an equal number of times on the packs and cartons of each brand style of the above listed brands for the one year period beginning on the date of approval of this plan. We will achieve this by having all four warnings

12 Route 17 North • Suite 304

Paramus, NJ 07652

(201) 843-0377 • 800-317-0377

Fax: (201) 843-2092

print simultaneously, at the time of both the pack and the carton print runs. Records will be maintained to provide evidence of our compliance with this plan.

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

Checkers™ --February 24, 2010

Hi-Val™ --February 24, 2010

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

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

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

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

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

Gold Crest™ --February 24, 2010

Ace™ --February 24, 2010

As discussed last year, the names of these colors do not appear on the packaging itself and are given solely for your reference.

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

Checkers™ --May 25, 2001

Hi-Val™ --May 25, 2001

Gold Crest™ --November 20, 2000

Ace™ --January 11, 2005

For advertising materials, we will continue to comply with the Advertising Plans as approved by you previously. Further, we will continue to comply with existing and forthcoming advertising regulations from the FDA/FTC pursuant to the Family Smoking Prevention and Tobacco Control Act of 2009.

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

Sincerely,



Bhavani Parameswar
President.

Annexure "A"

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

Brand Name: Ace

Revised New Brand Style Name
Ace 91410 Red Kings Box Filter
Ace 92410 Yellow Kings Box Filter
Ace 94210 Deep Green Menthol 10 Kings Box Filter
Ace 95210 Pale Green Menthol 94 Kings Box Filter
Ace 93410 Maroon Non Filter Kings Box
Ace 91310 Red 100's Box Filter
Ace 92310 Yellow 100's Box Filter
Ace 94310 Deep Green Menthol 10 100's Box Filter
Ace 95310 Pale Green Menthol 94 100's Box Filter
Ace 93310 Blue 100's Box Filter

Packaging: 20 cigarettes per pack and 200 cigarettes per carton

Country of Origin: India

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

Manufactured by:
ITC Limited
Meenakunte Village
Jalahobli, Bangalore (North) 562 157
Karnataka, India
Tel: 91 80 846 7975
Fax: 91 80 846 7053
Plant Manager: Mr. Vadiraj Kulkarni

For And On Behalf Of
King Maker Marketing, Inc

VR Bhavani
Bhavani Parameswar
President

Annexure "A"

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

Brand Name: Checkers

Revised New Brand Style Name
Checkers 51410 Red Kings Box Filter
Checkers 52410 Yellow Kings Box Filter
Checkers 54210 Deep Green Menthol 10 Kings Box Filter
Checkers 55210 Pale Green Menthol 94 Kings Box Filter
Checkers 53410 Maroon Non Filter Kings Box
Checkers 51310 Red 100's Box Filter
Checkers 52310 Yellow 100's Box Filter
Checkers 54310 Deep Green Menthol 10 100's Box Filter
Checkers 55310 Pale Green Menthol 94 100's Box Filter
Checkers 53310 Blue 100's Box Filter

Packaging: 20 cigarettes per pack and 200 cigarettes per carton.

Country of Origin: India

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

Manufactured by:
ITC Limited
Meenakunte Village
Jalahobli, Bangalore (North) 562 157
Karnataka, India
Tel: 91 80 846 7975
Fax: 91 80 846 7053
Plant Manager: Mr. Vadiraj Kulkarni

For And On Behalf Of
King Maker Marketing, Inc

V R Bhavani
Bhavani Parameswar
President

VR

mp

Annexure "A"

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

Brand Name: Gold Crest

Revised New Brand Style Name
Gold Crest 41410 Red Kings Box Filter
Gold Crest 42410 Yellow Kings Box Filter
Gold Crest 44210 Deep Green Menthol 10 Kings Box Filter
Gold Crest 45210 Pale Green Menthol 94 Kings Box Filter
Gold Crest 43410 Maroon Non Filter Kings Box
Gold Crest 41310 Red 100's Box Filter
Gold Crest 42310 Yellow 100's Box Filter
Gold Crest 44310 Deep Green Menthol 10 100's Box Filter
Gold Crest 45310 Pale Green Menthol 94 100's Box Filter
Gold Crest 43310 Blue 100's Box Filter

Packaging: 20 cigarettes per pack and 200 cigarettes per carton.

Country of Origin: India

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

Manufactured by:
ITC Limited
Meenakunte Village
Jalahobli, Bangalore (North) 562 157
Karnataka, India
Tel: 91 80 846 7975
Fax: 91 80.846 7053
Plant Manager: Mr. Vadiraj Kulkarni

For And On Behalf Of
King Maker Marketing, Inc

VR Bhavani
Bhavani Parameswar
President

VR

VR

Annexure "A"

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

Brand Name: Hi-Val

Revised New Brand Style Name
Hi Val 61410 Red Kings Box Filter
Hi Val 62410 Yellow Kings Box Filter
Hi Val 64210 Deep Green Menthol 10 Kings Box Filter
Hi Val 65210 Pale Green Menthol 94 Kings Box Filter
Hi Val 63410 Maroon Non Filter Kings Box
Hi Val 61310 Red 100's Box Filter
Hi Val 62310 Yellow 100's Box Filter
Hi Val 64310 Deep Green Menthol 10 100's Box Filter
Hi Val 65310 Pale Green Menthol 94 100's Box Filter
Hi Val 63310 Blue 100's Box Filter

Packaging: 20 cigarettes per pack and 200 cigarettes per carton

Country of Origin: India

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

Manufactured by:
ITC Limited
Meenakunte Village
Jalahobli, Bangalore (North) 562 157
Karnataka, India
Tel: 91 80 846 7975
Fax: 91 80 846 7053
Plant Manager: Mr. Vadiraj Kulkarni

For And On Behalf Of
King Maker Marketing, Inc

V. Bhavani
Bhavani Parameswar
President

my *W*

Schedule of Surgeon General’s Warnings for Advertising Materials

Brand Group – Checkers

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

Brand Group – Hi-Val

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



Brand Group – Gold Crest

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

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

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

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

Brand Group – Ace

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

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

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

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

WV

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



Division of Advertising Practices

April 6, 2011

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

Dear Ms. Parameswar:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a revised proposed plan filed by King Maker Marketing, Inc. (“King Maker”) on March 31, 2011, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Ace, Checkers, Gold Crest, and Hi-Val brands of cigarettes.

King Maker’s sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons of the Ace, Checkers, Gold Crest, and Hi-Val brands submitted with your letters dated February 24, 2010, and on the revised sample packs for the Hi-Val brand submitted with your letter dated March 30, 2010 appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹ Accordingly, King Maker’s plan for simultaneous display of the four health warnings on packaging for the following varieties is hereby approved effective on the date of this letter through **April 5, 2012**:

- Ten varieties of the Ace brand: Kings box (red packaging), 100's box (red packaging), Kings box (yellow packaging), 100's box (yellow packaging), 100's box (blue packaging), Menthol 10 Kings box (deep green packaging), Menthol 10 100's box (deep green)

¹ Although the warnings on the sample packs for the Kings (yellow packaging), 100's (yellow packaging), 100's (blue packaging), Menthol 94 Kings (pale green packaging), and Menthol 94 100's (pale green packaging) box varieties of the Hi-Val brand submitted on February 24, 2010 were not sufficiently conspicuous, corrected samples were submitted on March 30, 2010. King Maker stated in its March 31, 2011 letter that the four health warnings will continue to appear exactly as shown on the sample packs and cartons submitted on those dates.

packaging), Menthol 94 Kings box (pale green packaging), Menthol 94 100's box (pale green packaging), and Non-Filter Kings box (maroon packaging);

- Ten varieties of the Checkers brand: Kings box (red packaging), 100's box (red packaging), Kings box (yellow packaging), 100's box (yellow packaging), 100's box (blue packaging), Menthol 10 Kings box (deep green packaging), Menthol 10 100's box (deep green packaging), Menthol 94 Kings box (pale green packaging), Menthol 94 100's box (pale green packaging), and Non-Filter Kings box (maroon packaging);
- Ten varieties of the Gold Crest brand: Kings box (red packaging), 100's box (red packaging), Kings box (yellow packaging), 100's box (yellow packaging), 100's box (blue packaging), Menthol 10 Kings box (deep green packaging), Menthol 10 100's box (deep green packaging), Menthol 94 Kings box (pale green packaging), Menthol 94 100's box (pale green packaging), and Non-Filter Kings box (maroon packaging); and
- Ten varieties of the Hi-Val brand: Kings box (red packaging), 100's box (red packaging), Kings box (yellow packaging), 100's box (yellow packaging), 100's box (blue packaging), Menthol 10 Kings box (deep green packaging), Menthol 10 100's box (deep green packaging), Menthol 94 Kings box (pale green packaging), Menthol 94 100's box (pale green packaging), and Non-Filter Kings box (maroon packaging).

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

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

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.

Bhavani Parameswar
April 6, 2011
Page 3

menthol) in cigarettes has been prohibited. The FSPTCA also imposes registration and reporting requirements on tobacco manufacturers and importers, and addresses the marketing and sale of “modified risk tobacco products.” 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.

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

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

Very truly yours,

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

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 23218
804.697.1200 telephone
troutmansanders.com

March 23, 2011

VIA E-mail mdelossantos@ftc.gov

Mr. Mark de los Santos
Division of Advertising Practices
Federal Trade Commission
601 New Jersey Avenue, N.W.
Room NJ3212
Washington, DC 20001

Trade Secrets
Confidential Tax Information

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

Gentlemen:

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

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

Firebird's 2010 fiscal year sales of Palmetto were [REDACTED] sticks. Our sales in 2011 are anticipated to be [REDACTED] sticks for all three brands, which should qualify the company for the Section 1333(c)(2) exemption. Firebird's Plan for display of the warnings on the packaging for Palmetto was submitted on July 1, 2010 and approved July 9, 2010.

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

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

Mr. Mark de los Santos

Page 2

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

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

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

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

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

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

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

Firebird does not advertise at this time. Should Firebird later decide to advertise, it will submit an advertising plan to the Commission in advance. The packaging lists a website address, which is not operational, and which will not be operational until an advertising Plan is in place.

Firebird has equalized the display of the four health warnings on the packs and cartons for each brand style of the Palmetto covered by the July 1, 2010 Plan according to the Plan as of this date. Firebird agrees to equalize the display of the four health warnings on packs and cartons for each brand style of the Palmetto, MJ and Seminole brands covered by this Plan for the one year period beginning on the date of approval of this Plan. Based on the above, Firebird requests approval to use the rotation option provided in Section 1333(c)(2) of the FCLAA. We will keep records demonstrating compliance with this Plan.

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).

TROUTMAN
SANDERS

Mr. Mark de los Santos
Page 3

Very truly yours,

A handwritten signature in cursive script that reads "Nancyellen Keane". The signature is fluid and elegant, with a long, sweeping tail on the final letter.

Nancyellen Keane

Enclosures

cc: Kathy C. Farley
2022919v3

Selected packaging samples from those
submitted with the plan.

UNDERAGE
SALE
PROHIBITED



MJ™

100s

MENTHOL GREEN



MJ™

100s

MENTHOL GREEN

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

MJ Tobacco, Inc.
TP-VA-15004
www.MJTobacco.com



FSC

MJ™
MENTHOL GREEN
100s

MJ™



MENTHOL GOLD

KINGs BOX

MENTHOL GOLD



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



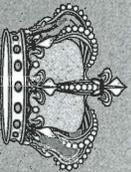
KINGs BOX

MENTHOL GOLD



MJ™

MENTHOL GOLD



MJ HIGHLY BLENDED
CIGARETTES

Seminole Brands, LLC
TP-VA-15004
www.SemCigs.com



FSC

SEMINOLE
MENTHOL
PREMIUM CIGARETTES

Richly Blended
KINGS BOX

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

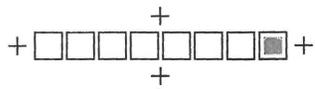
SEMINOLETM
MENTHOL GREEN

Richly Blended
KINGS BOX

1 2 3 4 5 6 7 8 9 10 11 12 08 09 10 11 12 13 14

SEMINOLETM
MENTHOL GREEN

20 CLASS A CIGARETTES



SEMINOLETM
MENTHOL GREEN

SEMINOLETM
MENTHOL GREEN



UNDERAGE
SALE
PROHIBITED



RED

SEMINOLE™

PREMIUM CIGARETTES

Richly Blended
KINGS BOX

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

SEMINOLE™
RED

FSC



KINGS BOX

Richly Blended

PREMIUM CIGARETTES

SEMINOLE™

RED





Division of Advertising Practices

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

April 8, 2011

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

Dear Ms. Keane:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331 *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of Firebird Manufacturing, LLC (“Firebird”) on March 23, 2011, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Palmetto, MJ, and Seminole brands of cigarettes.

Firebird’s sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letters on the following dates¹ appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness:

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

¹ Firebird stated in its March 23, 2011 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on these dates.

Accordingly, Firebird's plan for simultaneous display of the four health warnings on packaging for the following varieties is hereby approved effective on the date of this letter through **April 7, 2012**:

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

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

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

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

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

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
April 8, 2011
Page 3

requirements on tobacco manufacturers and importers. Moreover, the FSPTCA's "modified risk tobacco provisions" address the use of descriptors such as "light." 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.

If you have any questions regarding this approval, please contact Mark de los Santos at (202) 326-3242.

Very truly yours,

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

Mary K. Engle
Associate Director



March 28, 2011

Ms. Diana Finegold
Federal Trade Commission
Division of Advertising Practices
601 New Jersey Avenue, N.W.
Room NJ3212
Washington, DC 20580

ITL (USA) Limited
An affiliate of
Imperial Tobacco Canada Limited
103 Foulk Road
Suite 202
Wilmington, DE 19803
Tel. (302) 691-6158
Fax (302) 658-4269

Re: 2011 Cigarette Warning Label Rotation

Dear Ms. Finegold:

ITL (USA) Limited will satisfy the de minimus requirements of Title 15 Commerce and Trade, Chapter 36, Title 15, Section 1333(c)(2) of the U.S.C.A. with respect to all the brand styles listed below and we plan to simultaneously display all four warning labels listed in Title 15, Section 1333(a) of the U.S.C.A. Total sales for calendar year 2010 were [REDACTED] cigarettes. Anticipated sales for calendar year 2011 are not expected to exceed [REDACTED] cigarettes.

ITL (USA) Limited will display the four (4) Surgeon General Cigarette Warnings (exactly as shown on the packaging submitted on August 25, 2009 for duMaurier (KS, distinct KS, Premiere KS, Reg, Distinct Reg), May 24 2007 for duMaurier Special 100mm, April 18, 2008 for Matinee, October 26, 2009 for Player's (Original flavour Reg, Rich flavour Reg, KS) and October 26 2009 and February 25 2010 for Player's Smooth Flavour Reg, KS)) equalizing the four warnings on the packs and cartons of each of our brand styles over the course of one year beginning on the date of approval of this Plan (each pack and carton contain one of the four Surgeon General Warnings).

07774 duMaurier KS	37374 Matinee KS	170675 Player's Original Flavour Regular Size
223074 duMaurier Distinct KS	225074 Matinee Mellow KS	172675 Player's Rich flavour Regular Size
224074 duMaurier Premiere KS		174675 Player's Smooth Flavour Regular Size
225674 duMaurier Reg		175675 Player's Rich Flavour King Size
225874 duMaurier Distinct Reg		177675 Player's Smooth Flavour King Size
33774 duMaurier Special 100mm		

Records are being kept to demonstrate compliance with this Plan of Surgeon General Cigarette Warning rotation.

Please notify me if this request has been accepted by the Federal Trade Commission. If you have any questions, please call me at the above telephone or e-mail me at dfaucher@ihgi.com. Thank you.

Sincerely,

A handwritten signature in cursive script, appearing to read "Denis Faucher".

Denis Faucher
President

Cc: Maria Reit, Imperial Tobacco Canada Limited



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

Division of Advertising Practices

April 18, 2011

Denis Faucher
President
ITL (USA) Limited
103 Foulk Road, Suite 202
Wilmington, DE 19803

Dear Mr. Faucher:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a proposed plan filed by ITL (USA) Limited (“ITL”) on March 28, 2011, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the duMaurier, Matinee, and Player’s brands of cigarettes.

ITL’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 dates¹ continue to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness:

<u>Brand</u>	<u>Date(s)</u>
duMaurier	May 24, 2007 August 25, 2009
Matinee	April 18, 2008
Player’s	October 26, 2009 ² February 25, 2010

¹ ITL stated in its March 28, 2011 letter that the four health warnings will continue to appear exactly as shown on the packs and cartons submitted on these dates.

² The warnings on the sample cartons for the “Smooth Flavour” varieties of the Player’s brand submitted on October 26, 2009 were not sufficiently conspicuous. Corrected samples were submitted on February 25, 2010. This approval only pertains to packaging that meets the requirements of the Cigarette Act in force as of the date of this letter.

Mr. Denis Faucher
April 18, 2011
Page 2

Accordingly, ITL's plan for simultaneous display of the four health warnings on packaging for the following varieties is hereby approved effective on the date of this letter through **April 17, 2012**:

- Six varieties of the duMaurier brand: King size, Distinct King size, Premiere King size, Regular, Distinct Regular, and Special 100's;
- Two varieties of the Matinee brand: King size, and Mellow King size; and
- Five varieties of the Player's brand: Original Flavour Regular size, Rich Flavour Regular size, Rich Flavour King size, Smooth Flavour Regular size, and Smooth Flavour King size.

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

Please note that this letter only approves ITL'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 ITL'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 ITL's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of ITL'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).

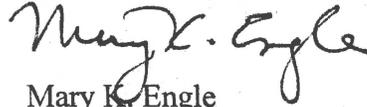
Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. The FSPTCA also imposes registration and reporting requirements on tobacco manufacturers and importers, and addresses the marketing and sale of "modified risk tobacco products." 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.

Mr. Denis Faucher
April 18, 2011
Page 3

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

Very truly yours,

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

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

April 14, 2011

VIA FEDERAL EXPRESS

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

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

Dear Ms. Engle:

On behalf of Japan Tobacco International U.S.A., Inc., a California corporation with its principal office at Glenpointe Centre West, 500 Frank W. Burr Boulevard, Suite 24, Teaneck, New Jersey 07666 and its affiliates (collectively "JTI"), we respectfully submit an application pursuant to Section 4(c)(2) of the Federal Cigarette Labeling and Advertising Act, as amended (the "Act"), seeking approval for JTI to continue to display the warning labels specified in Section 4(a)(1) of the Act on packages and cartons of cigarettes in the manner provided in Section 4(c)(2)(C) of the Act, as provided in paragraph 2(b) of the Label Statement Rotation Plan of JTI submitted to the Federal Trade Commission on August 28, 1985 (the "Plan") and in advertising, as subsequently amended and approved, most recently on April 26, 2010 effective through April 25, 2011.

In support of JTI's application for renewal of Federal Trade Commission approval of its simultaneous display plan for packages and cartons, we submit a revised sworn affidavit of Mr. Douglas Van Staveren, President of Japan Tobacco International U.S.A., Inc., which affirms that:

- (i) 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;

- (ii) the statutorily mandated warnings will continue to appear exactly as shown on the materials previously submitted to and approved by the Federal Trade Commission on April 10, 2007 and November 15, 2007 (“Wave”), August 25, 2008 (“Export ‘A’”), December 18, 2009 (four “Export ‘A’” brand styles, namely rich taste 72 mm. slide/shell pack, smooth taste 72 mm. slide/shell pack, extra smooth taste 72 mm. slide/shell pack and ultra smooth taste 72 mm. slide/shell pack), February 16, 2010 (ten “Wave” brand styles, namely Blue king hard pack, Blue king soft pack, Blue 100 hard pack, Blue 100 soft pack, Silver king hard pack, Silver 100 hard pack, Silver 100 soft pack, Menthol Green king hard pack, Menthol Green 100 hard pack and Menthol Green 100 soft pack) and September 8, 2010 (all six “Wings” brand styles) unless and until revised materials are submitted to the Federal Trade Commission on JTI’s behalf and approved by the Federal Trade Commission;
- (iii) 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 of each brand for the one year period beginning on the date of approval for the Plan and JTI will keep records demonstrating compliance with the Plan; and
- (iv) the brands and brand styles sold by JTI in the United States to which the Plan, this application and the confirmations contained herein pertain are as follows:

“Wave” (100 king soft pack, Menthol 100 soft pack, regular king hard pack, Menthol king hard pack, regular king soft pack, Menthol king soft pack, 100 king hard pack, Menthol 100 hard pack, Blue king hard pack, Blue king soft pack, Blue 100 hard pack, Blue 100 soft pack, Silver king hard pack, Silver 100 hard pack, Silver 100 soft pack, Menthol Green king hard pack, Menthol Green 100 hard pack and Menthol Green 100 soft pack);

“Export ‘A’” (full flavor 72 mm. slide/shell pack, rich taste 72 mm. slide/shell pack, smooth taste 72 mm. slide/shell pack, extra smooth taste 72 mm. slide/shell pack and ultra smooth taste 72 mm. slide/shell pack); and

“Wings” (Red king hard pack, Red 100 hard pack, Gold king hard pack, Gold 100 hard pack, Menthol king hard pack and Menthol 100 hard pack).

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

JTI will continue to use warning formats that were submitted with the 1985 plans by the five major U.S. cigarette manufacturers and JTI will continue to place the warnings as specified

Ms. Mary K. Engle
April 14, 2011
Page 3

in those plans. The warnings will continue to be rotated quarterly according to the Schedule A submitted by us to under cover of letter March 10, 2010. Copies of the formats that JTI will continue to be using (Exhibits 1-6) were submitted under cover of letter dated April 22, 2010. The size of JTI's advertisements will continue not to exceed 720 square inches unless and until larger ones are submitted to and approved by the FTC.

If you should have any further questions in connection with this application, please call me at (212) 513-3470. We enclosed a Federal Express airway bill and envelope for your use with our letter dated March 25, 2011, if possible, in transmitting an approval letter to us in order to ensure its timely receipt. In addition, it would be appreciated if such approval letter could be faxed to me at 212-341-7103.

Thank you for your continued cooperation in this matter.

Very truly yours,



Neal N. Beaton

Enclosure

cc: Ms. Sallie Schools (via e-mail)
Mr. Mark de los Santos (via e-mail)
#10268116_v1

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

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

Douglas Van Staveren, being duly sworn, deposes and says:

1. I am the President of Japan Tobacco International U.S.A., Inc. (collectively, with its ultimate parent company, Japan Tobacco Inc. and all of Japan Tobacco Inc.'s direct and indirect subsidiaries, "JTI") and make this affidavit on behalf of JTI pursuant to Section 4(c)(2)(A) of the Federal Cigarette Labeling and Advertising Act, as amended (the "Act"), in support of the application of JTI for Federal Trade Commission approval to display the warning labels specified in Section 4(a)(1) of the Act on packages of cigarettes manufactured by JTI for the one-year period beginning on the date of approval, as provided in paragraph 2(b) of the Label Statement Rotation Plan of JTI submitted to the Federal Trade Commission on August 28, 1985, and approved on or as of October 11, 1985 and annually or prior to introduction of new brands or brand styles or new packaging or to amend such Plan, since January 1, 1993 most recently on April 26, 2010 (for all current brand styles of all brands).

2. The total number of cigarettes of any brand style sold by JTI in the United States during its last fiscal year ended December 31, 2010, was less than [REDACTED] and therefore (i) each brand style of cigarettes which JTI manufactures accounted for less than one-fourth of one percent of all cigarettes sold in the United States during the most recent completed year and (ii) more than one-half of the cigarettes manufactured by JTI for sale in the United States are packaged into brand styles which meet the requirements of clause (i).

3. The statutorily mandated warnings will continue to appear exactly as shown on the materials previously submitted to and approved by the Federal Trade Commission or submitted to the Federal Trade Commission on behalf of JTI under cover of letters dated April 10, 2007, November 15, 2007 and February 16, 2010 (“Wave”), August 25, 2008 and December 18, 2009 (“Export ‘A’”) and September 8, 2010 (“Wings”) unless and until revised materials are submitted to the Federal Trade Commission on our behalf and approved by the Federal Trade Commission.

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

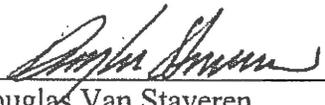
5. The brands and brand styles sold by JTI in the United States to which the Plan (as amended), this application and the confirmations contained herein pertain are as follows:

“Wave” (100 soft pack, Menthol 100 soft pack, regular hard pack, Menthol hard pack, regular soft pack, Menthol soft pack, 100 hard pack, Menthol 100 hard pack, Blue king hard pack, Blue king soft pack, Blue 100 hard pack, Blue 100 soft pack, Silver king hard pack, Silver 100 hard pack, Silver 100 soft pack, Menthol Green king hard pack, Menthol Green 100 hard pack and Menthol Green 100 soft pack)

“Export ‘A’” (full flavor hard pack, rich taste hard pack, smooth taste hard pack, extra smooth taste hard pack and ultra smooth taste hard pack)

“Wings” (Red king hard pack, Red 100 hard pack, Gold king hard pack, Gold 100 hard pack, Menthol king hard pack and Menthol 100 hard pack).

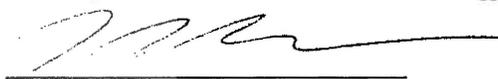
IN WITNESS WHEREOF, I have hereunto signed my name this 13th day of April, 2011.



Douglas Van Staveren

Sworn to before me this
13th day April, 2011

MICHAEL J. METE
ID # 2286666
NOTARY PUBLIC OF NEW JERSEY
Commission Expires 5/17/2012



Notary Public

#2179382_v9



Division of Advertising Practices

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

April 19, 2011

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, et seq. (“the Cigarette Act”). Pursuant to that delegation, I have reviewed the revised proposed plan filed on behalf of Japan Tobacco International U.S.A., Inc. and its affiliates (collectively “JTI”) on April 14, 2011, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Wave, Export ‘A’, and Wings brands of cigarettes.

JTI’s sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letters on the following dates¹ appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness:

<u>Brand</u>	<u>Date(s)</u>
Export A	August 25, 2008 December 18, 2009
Wave	April 10, 2007 November 15, 2007 February 16, 2010
Wings	September 8, 2010

¹ JTI stated in its April 14, 2011 letter that the four health warnings will continue to appear exactly as shown on the sample packs and cartons submitted on these dates.

Accordingly, JTI's plan for simultaneous display of the four health warnings on packaging for the following varieties is hereby approved effective on the date of this letter through **April 18, 2012**:

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

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.

Please note that this letter only approves JTI's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on JTI's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging or in advertising for JTI's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of JTI's packaging 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. The FSPTCA also imposes registration and reporting requirements on tobacco manufacturers and importers, and addresses the marketing and sale of "modified risk tobacco products." 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

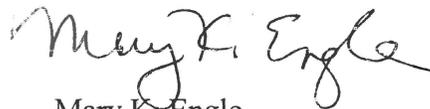
² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Neal N. Beaton, Esq.
April 19, 2011
Page 3

email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

If you have any questions regarding this approval, please contact Mark de los Santos at (202) 326-3242.

Very truly yours,

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

Mary K. Engle
Associate Director



CAROLINA TOBACCO MANUFACTURERS LLC

6650 RIVERS AVE. SUITE 1420
N. CHARLESTON, SC 29406

PH. 843.576.1420 FAX 843.576.5401
EMAIL CTMO8@OPTONLINE.NET

April 7,2011

Ms. Mary K. Engle
Associate Director
Bureau of Consumer protection
Division of Advertising Practices
Federal Trade Commission
601 New Jersey Avenue NW
Room NJ3212
Washington, DC 20580

Attn: Ms. Sally Schools

RE: Shinnecock Cigarette Labeling Rotation Pursuant to 15 U.S.C. Section
133(c)(2)

Dear Ms. Engle,

This is an application pursuant to 15 U.S.C. Section 1333(e)(2) for approval of the plan of Carolina Tobacco Manufacturers LLC, owner of The Shinnecock Brand Cigarette (Trademark Serial number 77-745-471 is now Registered under Registration number 3,883,715, for the display of the Health Warnings on its packaging for Shinnecock who's address is Carolina Tobacco Manufacturers LLC, 6650 Rivers Avenue, North Charleston, South Carolina, 29406.

Reginald C. Barrett,Jr, Majority Member/Operations Manager, and the owner of the Trademark, confirms and warrants that he will cause Shinnecock to conduct its operations so that the four (4) Warnings specified in 15 U.S.C. Section 1333(a)(1) are properly rotated for Shinnecock Cigarettes. Carolina Tobacco Manufacturers LLC will ensure that Shinnecock Cigarettes will rotate the four (4) Warnings so that they will appear an equal number of times on the Packs and Cartons of each

Brand Style of Shinnecock Cigarettes that it has manufactured during the twelve month period following approval of this plan. The Printing Plates used by the manufacturer will print all four (4) Health Warnings simultaneously. Carolina Tobacco Manufacturers LLC, will maintain records for Shinnecock Cigarettes to demonstrate compliance with this plan.

Alternative Brands, Inc, 321 Farmington Road, Mocksville, North Carolina, 27208 will manufacture Shinnecock Cigarettes under Tobacco Manufacturing License number NC-TP-631. Carolina Tobacco Manufacturers LLC, owner of Shinnecock contracts with Alternative Brands, Inc, to manufacturer Shinnecock Cigarettes.

As we are aware, The Surgeon General Warnings on Cigarette packaging and advertising in The United States are governed by The Federal Cigarette Labeling and Advertising Act, as amended, 36 U.S.C. Section 1333-41. The Commission may grant the alternative to quarterly rotation of the warnings on packaging that Shinnecock Cigarettes request if:

- (1) the number of Cigarettes of each Brand Style sold in the fiscal year of the Manufacturer or Importer preceding the submission of the application is less than one-fourth of 1 percent of all Cigarettes sold in The United States In such year, and
- (2) more than one half of the Cigarettes Manufactured or Imported by such Manufacturer for sale in The Untied States are packaged into Brand Styles which meet the requirement of clause (1).

Carolina Tobacco Manufacturers LLC has manufactured cigarettes in the last fiscal year. The sales were for 2009/2010 were [REDACTED] sticks of Shinnecock Cigarettes.

Based on its low sales volume, Carolina Tobacco Manufacturers LLC and its Shinnecock Cigarettes qualify for alternative to quarterly rotation of the four (4) Health Warnings on packaging.

During 2011, Carolina Tobacco Manufacturers LLC plans to have manufactured eight brand styles by Alternative Brands, Inc of Shinnecock cigarettes:

- (1) Filter Red Kings-84mm- Hard Pack Cigarettes;
- (2) Filter Red 100's-100'smm- Hard Pack Cigarettes;
- (3) Filter Yellow-84mm- Hard Pack Cigarettes;
- (4) Filter Yellow-100'smm-Hard Pack Cigarettes;
- (5) Filter Menthol-84mm-Hard Pack Cigarettes;
- (6) Filter Menthol-100's-Hard Pack Cigarettes;
- (7) Filter Menthol Green-84mm-Hard Pack Cigarettes; and
- (8) Filter Menthol Green-100's- hard Pack Cigarettes.

The additional Pack and Cartons for each Brand Style of The Shinnecock Cigarettes with each of the four (4) Warnings are submitted with this letter, as the complete set of samples were not sent with my letter and submission on March 28,2011. The Warnings will appear exactly as shown on these samples.

Carolina Tobacco manufacturers LLC, for Shinnecock Brand cigarettes dose not nor dose it intend to advertise at all. Before engaging in advertising, we will submit a plan to The Federal Trade Commission for the appropriate approval.

Please let me know if any additional information is needed.

Very truly yours,



Reginald C.Barrett

Majority Member/Operations Manager

cc: Alternative Brands, Inc

Selected packaging samples from those
submitted with the plan.

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



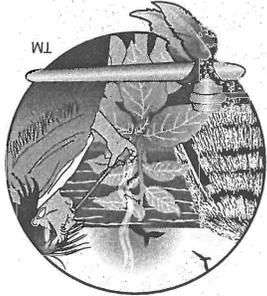
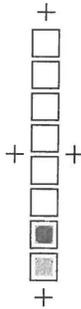
YELLOW KING BOX
MADE WITH THE FINEST BLENDED TOBACCO
MADE IN U.S.A.
20 CLASS A CIGARETTES

Distributed By:
Carolina Tobacco Manufacturers
Charleston, SC 29403
1-843-576-1420
Trademark: 7776571
TP-NC-631



NOT AFFILIATED WITH THE SHINNECOCK NATION OF INDIANS.

SHINNECOCK
BRAND
YELLOW KING BOX
MADE WITH THE FINEST BLENDED TOBACCO
MADE IN U.S.A.
20 CLASS A CIGARETTES



SHINNECOCK
BRAND

D - NM

SHINNECOCK
BRAND

UNDERAGE
SALE
PROHIBITED

SHINNECOCK
BRAND

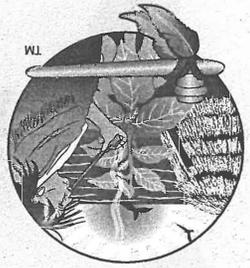


SURGEON GENERAL'S WARNING:
Smoking Causes Lung Cancer, Heart Disease,
Emphysema, And May Complicate Pregnancy.



MENTHOL GREEN KING BOX

SHINNECOCK
BRAND



SHINNECOCK

BRAND

MENTHOL GREEN KING BOX

MADE WITH THE FINEST BLENDED TOBACCO

MADE IN U.S.A.

200 CLASS A CIGARETTES



SHINNECOCK
BRAND

MENTHOL GREEN KING BOX

Distributed By:

Carolina Tobacco Manufacturers

Charleston, SC 29403

1-843-576-1420

Trademark: 77/745471

200 FILTERED CIGARETTES

NOT AFFILIATED WITH THE SHINNECOCK NATION OF INDIANS.

TP-NC-631

FSC

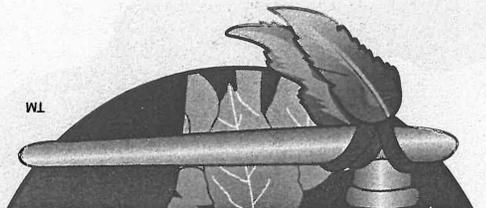


Sale to Minors Prohibited

200 CLASS A CIGARETTES

MADE WITH THE FINEST BLENDED TOBACCO

MENTHOL GREEN KING BOX





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

Division of Advertising Practices

April 20, 2011

Reginald C. Barrett
Carolina Tobacco Manufacturers, LLC
6650 Rivers Ave., Suite 1420
N. Charleston, SC 29406

Dear Mr. Barrett:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331, et seq. ("the Cigarette Act"). Pursuant to that delegation, I have reviewed the revised proposed plan filed by Carolina Tobacco Manufacturers, LLC on April 7, 2011, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Shinnecock brand of cigarettes.

Carolina Tobacco Manufacturers' sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letters dated March 28 and April 7, 2011 appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.

Accordingly, Carolina Tobacco Manufacturers' plan for simultaneous display of the four health warnings on packaging for the following eight hard pack varieties of the Shinnecock brand is hereby approved effective on the date of this letter through **April 19, 2012**:

- Filter Red (Kings and 100's), Filter Yellow (Kings and 100's), Filter Menthol (Kings and 100's), and Filter Menthol Green (Kings and 100's).

Approval of Carolina Tobacco Manufacturers' plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

If Carolina Tobacco Manufacturers decides to advertise in the future, it must submit a

¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Reginald C. Barrett
April 20, 2012
Page 2

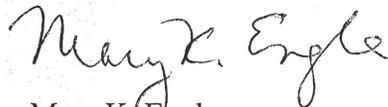
plan detailing how it will comply with the requirements of the Cigarette Act with respect to display of the health warning statements in advertisements.

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

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. The FSPTCA also imposes registration and reporting requirements on tobacco manufacturers and importers, and addresses the marketing and sale of "modified risk tobacco products." 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.

If you have any questions regarding this approval, please contact Mark de los Santos at (202) 326-3242.

Very truly yours,



Mary K. Engle
Associate Director



BELCORP

America Tobacco

8150 NW 64th Street Miami, FL 33166

Tel: 305-597-0177

Fax: 305-436-9455

e-mail: info@belcorpamerica.com

April 20, 2011

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

Attn: Ms. Schools

RE: Cigarette Health Warning Rotation Plan Submitted by Belcorp of America, Inc. for
Quarterly Rotation of the health warnings on packaging of Trust and Heat Brands of Cigarettes.

Dear Ms. Schools:

Belcorp of America, Inc. hereby submits a Surgeon General Warning Rotation Plan as required under the Federal Cigarette Labeling and Advertising Act of 1984 (15 U.S.C. § 1331 (1998), et seq.). Roberto Ribeiro is the president of the applicant, and the corporate address for the company is Belcorp of America Inc. 8150 N.W. 64th Street, Miami, Florida 33166. Belcorp also has rotation plans approved by the FTC for the following Brands: GP, First One, Rich, Derby, GP Galaxy Pro, Rap, Phantom, Galaxy Pro and Trust. Belcorp's plan for display of the health warnings on packaging for the following varieties of the Trust Brand was approved on April 26, 2010: Menthol Kings hard pack, and Menthol 100's hard pack. Belcorp's expansion of its warnings rotation plan for the Trust Brand was approved on July 16, 2010 for the following four hard pack varieties of the Trust brand cigarette: Blue (Kings and 100's), Red (Kings and 100's).

Belcorp now proposes to expand its warning rotation plan for packaging for the Trust Brand to include the following four additional varieties:

Trust

100's Hard Pack Silver
100's Hard Pack Green

Kings Hard Pack Silver
Kings Hard Pack Green

Belcorp intends to manufacture the Heat Brand in the following varieties:

Heat

100's Hard Pack Red
100's Hard Pack Gold
100's Hard Pack Menthol

Kings Hard Pack Red
Kings Hard Pack Gold
Kings Hard Pack Menthol

Belcorp is aware that the use of descriptions such as "Lights", "Menthol Lights" and "Ultra Lights" were banned by the FDA after June 21, 2010. Since June 21, 2010 Belcorp has manufactured no cigarettes using these descriptors.

The required warnings will be printed directly on the packs and cartons and in a conspicuous location as required under the Cigarette Labeling and Advertising Act ("CLAA"). The warnings will appear exactly as shown on the actual cartons and packs submitted with our letter dated March 16th, 2011.

Belcorp will rotate the four warnings labels on the packs and cartons of the Trust Silver and Trust Green 100's and Kings hard pack varieties of the Trust Brand and the Heat Red, Gold and Menthol 100's and Kings hard pack on a quarterly basis following the rotation schedule attached as exhibit A. Rotation will be based on the date of the manufacturing of said product. The company will check all production to ensure that the company is in compliance with this plan. The company will keep records demonstrating compliance with this plan.

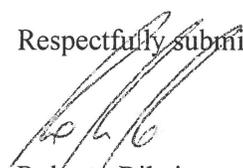
We submit that the foregoing complies with the requirements set forth in the Federal Cigarette Labeling and Advertising Act, as amended, and request approval of this request.

Belcorp has a website (www.belcorpamerica.com) which expresses only our company information, Belcorp does not intend to advertise at this time, if we do intend to advertise we will submit a plan for advertising to the FTC.

Should this request conform to your requirements, we request that the letter evidencing approval be faxed to the undersigned.

Should you require any additional information with respect to the foregoing, please contact Roberto Ribeiro at (305) 597-0177.

Respectfully submitted



Roberto Ribeiro
President

BELCORP OF AMERICA, INC.

SCHEDULE FOR QUARTERLY ROTATION

EXHIBIT A

First Quarter (Jan.-Mar.)	Second Quarter (Apr.-June)	Third Quarter (July- Sept.)	Fourth Quarter (Oct.-Dec.)
------------------------------	-------------------------------	--------------------------------	-------------------------------

First One	B	C	D	A
GP	D	A	B	C
Rich	B	C	D	A
GP Galaxy Pro	C	D	A	B
Derby	A	B	C	D
Phantom	C	D	A	B
Rap	A	B	C	D
Galaxy Pro	D	A	B	C
Trust	A	B	C	D
Heat	B	C	D	A

The warnings are as follows:

A. SURGEON GENERAL'S WARNING: Smoking By Pregnant Women

May Result in Fetal Injury, Premature Birth, And Low Birth Weight.

B.SURGEON GENERAL'S WARNINGS: Cigarette Smoke Contains Carbon Monoxide.

C. SURGEON GENERAL'S WARNING: Quitting Smoking Now Greatly

Reduces Serious Risks to Your Health.

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

Selected packaging samples from those
submitted with the plan.

CLASS A QUALITY
20
CIGARETTES

UNDERAGE
SALE
PROHIBITED

HEAT
MENTHOL
KING BOX

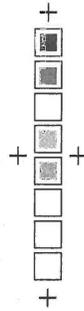


AMERICAN BLEND

MENTHOL
KING BOX

HEAT

MADE IN USA



TPS (15)

HEAT
MENTHOL
KING BOX

MADE IN USA

HEAT

MENTHOL
KING BOX

AMERICAN BLEND



HEAT



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

AMERICAN BLEND

RED
KING BOX

HEAT

MADE IN USA



HEAT
RED
KING BOX

UNDERAGE
SALE
PROHIBITED

FSC TP-FL-15001



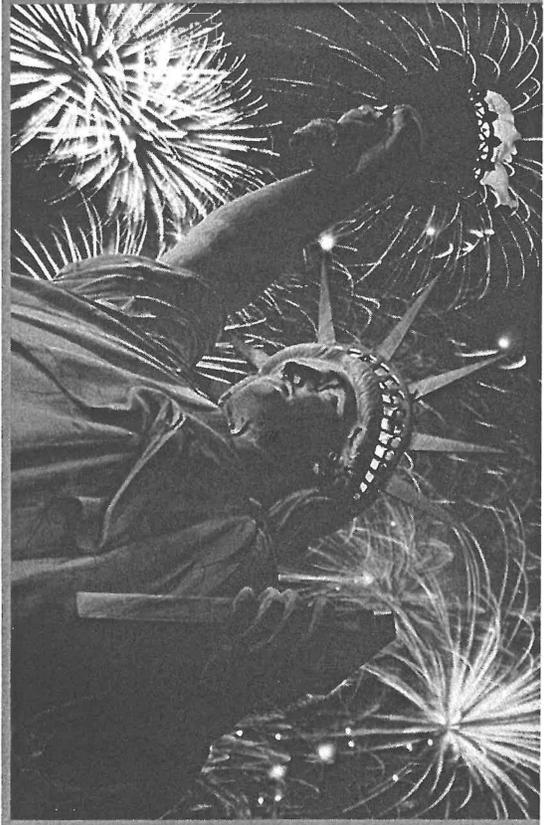
0 94922 06750 0

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

MADE IN USA

HEAT

RED
KING BOX



CLASS A QUALITY
20
CIGARETTES

TRUST

UNDERAGE
SALE
PROHIBITED

AMERICAN BLEND

TRUST
KING BOX

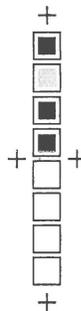
AMERICAN BLEND

TRUST

KING BOX



TOBACCO TRUST
Premium Cigarettes
MADE IN USA



TPS (14)

TRUST
KING BOX



TP-FL-15001

0 94922706743 2

FSC
MADE IN U.S.A.

TOBACCO TRUST
Premium Cigarettes
MADE IN USA



KING BOX

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

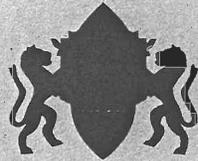
TRUST

KING BOX

TOBACCO TRUST
Premium Cigarettes
MADE IN USA



UNDERAGE
SALE
PROHIBITED



TRUST KING BOX

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

TOBACCO TRUST
Premium Cigarettes
MADE IN USA

KING BOX



TRUST



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

Division of Advertising Practices

April 20, 2011

Roberto Ribeiro
President
Belcorp of America, Inc.
8150 N.W. 64th Street
Miami, FL 33166

Dear Mr. Ribeiro:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Belcorp of America, Inc. (“Belcorp”) on April 20, 2011, calling for quarterly rotation of the four health warnings on packaging for the “Heat” brand of cigarettes, and expansion of Belcorp’s previously approved plan for quarterly rotation of those health warnings on packaging for certain varieties of the “Trust” brand.

The warnings on the sample packs and cartons for the Heat brand submitted with your letter dated March 16, 2011 appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness. Belcorp’s plan for quarterly rotation of the four health warnings on packaging for the Heat brand is hereby approved for the following six hard pack varieties: Red (Kings and 100’s), Gold (Kings and 100’s), and Menthol (Kings and 100’s).

With respect to your proposal to expand Belcorp’s previously approved plan for quarterly rotation of the four health warnings on packaging to include additional varieties of the Trust brand, the warnings on the sample packs and cartons for the Trust brand submitted with your letter dated March 16, 2011 also appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness. Accordingly, Belcorp’s expansion of its plan for quarterly rotation of the four health warnings on packaging is hereby approved for the following four hard pack varieties of the Trust brand: Silver (Kings and 100’s), and Green (Kings and 100’s).¹

¹ We note that the full names for the varieties of the Trust brand set forth in your April 20, 2011 letter do not appear on the packaging, *e.g.*, the words Silver and Green do not appear on the packaging. However, the color used for a variety’s packaging does conform to the color used in its name.

Roberto Ribeiro
April 20, 2011
Page 2

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

If Belcorp 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 Belcorp's cigarette health warning statement rotation plan for the specified cigarettes 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. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging for Belcorp's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of Belcorp'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. The FSPTCA also imposes registration and reporting requirements on tobacco manufacturers and importers, and addresses the marketing and sale of "modified risk tobacco products." 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.

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

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.



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

International Tobacco Partners, LTD

April 25, 2011

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

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

Dear Ms. Engle:

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

1- Warning Labels Size and Location

The four cigarette health warnings will appear exactly as they do on the sample packs and cartons enclosed with this letter:

“Cobra” hard pack King’s and 100’s: Red Label Filter, Blue Label Filter, Orange Label Filter, Menthol Filter, Emerald Label Filter, and Gold Label in King’s hard pack only; “Tough Guy” hard pack King’s and 100’s: Red Label Filter, Blue Label Filter, Orange Label Filter, Menthol Filter, Emerald Label Filter in 100’s only, and Gold Label Filter in King’s only; and “Garni” hard pack in King’s and 100’s: Red Label Filter, Blue Label Filter, Orange Label Filter, Menthol Filter, Emerald Label Filter, and Gold Label in King’s only.

2- Warning Labels Rotation

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

Our sales threshold falls below the quarterly rotational requirements at this time. ITP, LTD does not import any other brands of cigarettes other than “Cobra,” “Tough Guy,” and “Garni.”

Please refer to attachment A for our sales figures of all our brands for fiscal year 2010, and projected sales for calendar year 2011.



4/25/2011

The four cigarette health warnings are as follows:

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

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

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

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

Sincerely,



Jeffrey Avo Uvezian
President,
International Tobacco Partners, LTD

Attachment A
2011 Combined Rotation Plan Stick Sales and Projections

<u>Brand</u>	<u>Actual 2010 Sticks Sold</u>	<u>2011 Projections</u>
Cobra		
Tough Guy		
Garni		

Selected packaging samples from those
submitted with the plan.

OFFICIAL IMPORTER:
"International Tobacco Partners Ltd."
1010 Northern Blvd., Suite 240,
Great Neck, NY 11021

COBRA

UNDERRAGE
SALE
PROHIBITED

20 CLASS A
CIGARETTES

COBRA

KING SIZE

+

+

COBRA

KING SIZE
NON FILTER

GOLD
LABEL

BROWN
BLACK
GOLD

20 CLASS A CIGARETTES

↓

KING SIZE

COBRA

+

+

20 CLASS A CIGARETTES

GOLD
LABEL

SALE ONLY ALLOWED
IN THE UNITED STATES

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

COBRA

KING SIZE
NON FILTER



FSC

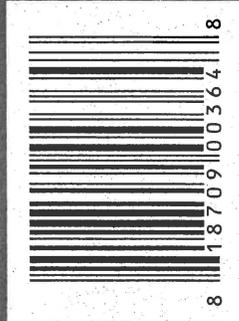
20 CLASS A CIGARETTES
MADE IN ARMENIA BY
"INTERNATIONAL MASHIS TABAC" LLC
10 GORTISARANAVIN STREET,
INDUSTRIAL SECTOR, MASHIS,
0802, ARARAT REGION

EMERALD
LABEL

200 CLASS A
FILTER CIGARETTES
WITH MENTHOL

COBRA

KING SIZE



FSC

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

KING SIZE

COBRA

200 CLASS A
FILTER CIGARETTES
WITH MENTHOL
SALE ONLY ALLOWED
IN THE UNITED STATES

KING SIZE

COBRA

EMERALD
LABEL

OFFICIAL IMPORTER:
"International Tobacco Partners Ltd."
1010 Northern Blvd., Suite 240,
Great Neck, NY 11021

TOUGH GUY

UNDERAGE
SALE
PROHIBITED

QUALITY AMERICAN BLEND

20 CLASS A
CIGARETTES

+

TOUGH GUY

ORANGE LABEL

+

QUALITY AMERICAN BLEND

TOUGH GUY

ORANGE LABEL
KING SIZE

5

RED
ORANGE
BLACK

20 CLASS A
FILTER CIGARETTES

+

ORANGE LABEL

TOUGH GUY

+



20 CLASS A
FILTER CIGARETTES

FSC

20 CLASS A CIGARETTES
MADE IN AMERICA BY
INTERNATIONAL TOBACCO PARTNERS LTD.
1010 NORTHERN BLVD., SUITE 240
GREAT NECK, NY 11021

ORANGE LABEL
KING SIZE

SALE ONLY ALLOWED
IN THE UNITED STATES

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

TOUGH GUY

TOUGH GUY

TOLUEN GUY

QUALITY AMERICAN BLEND

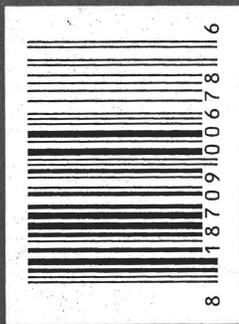
**BLUE LABEL
KING SIZE**

200 CLASS A
FILTER CIGARETTES

TOLUEN GUY

BLUE LABEL

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



FSC

200 CLASS A
FILTER CIGARETTES
SALE ONLY ALLOWED
IN THE UNITED STATES

**BLUE LABEL
KING SIZE**

QUALITY AMERICAN BLEND

TOLUEN GUY

OFFICIAL IMPORTER:
"International Tobacco Partners Ltd."
1010 Northern Blvd., Suite 240,
Great Neck, NY 11021

GARNI

UNDERAGE
SALE
PROHIBITED

20 CLASS A
CIGARETTES



RED
GARNI



RED
GARNI



KING SIZE



RED
BLACK
BLUE
SILVER

20 CLASS A
FILTER CIGARETTES



GARNI
RED



20 CLASS A
FILTER CIGARETTES

SALE ONLY ALLOWED
IN THE UNITED STATES

FSC

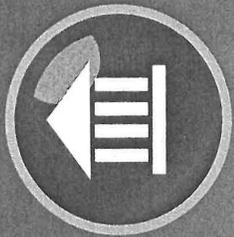
20 CLASS A CIGARETTES
MADE IN ARMENIA BY
"GRAND TOBACCO" JI/ Co. Ltd.
22 SHAHUMIKYANENI STREET,
00611, YEREVAN



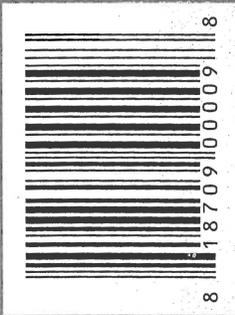
KING SIZE

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

GARNI



200 CLASS A
FILTER CIGARETTES



FSC

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



MENTHOL
GARNI

200 CLASS A
FILTER CIGARETTES
SALE ONLY ALLOWED
IN THE UNITED STATES



MENTHOL
GARNI

100'S



Division of Advertising Practices

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

April 27, 2011

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

Dear Mr. Uvezian:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed the revised proposed plan filed by International Tobacco Partners, LTD ("ITP") on April 25, 2011, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Cobra, Tough Guy, and Garni brands of cigarettes.

ITP'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 April 25, 2011 letter appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.

Accordingly, ITP's plan for simultaneous display of the four health warnings on packaging for the following varieties is hereby approved effective on the date of this letter through **April 26, 2012**:

- Eleven hard pack varieties of the Cobra brand: Red Label (Kings and 100's), Blue Label (Kings and 100's), Orange Label (Kings and 100's), Menthol (Kings and 100's), Emerald Label (Kings and 100's), and Gold Label Kings;
- Ten hard pack varieties of the Tough Guy brand: Red Label (Kings and 100's), Blue Label (Kings and 100's), Orange Label (Kings and 100's), Menthol (Kings and 100's), Emerald Label 100's, and Gold Label Kings; and

Jeffrey Avo Uvezian
April 27, 2011
Page 2

- Eleven hard pack varieties of the Garni brand: Red (Kings and 100's), Blue (Kings and 100's), Orange (Kings and 100's), Menthol (Kings and 100's), Emerald (Kings and 100's), and Gold Kings.

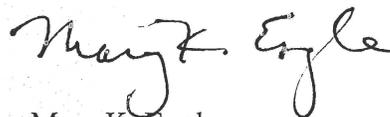
Approval of ITP's plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

Please note that this letter only approves ITP'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 ITP's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging for ITP's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of ITP'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. The FSPTCA also imposes registration and reporting requirements on tobacco manufacturers and importers, and addresses the marketing and sale of "modified risk tobacco products." 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.

If you have any questions regarding this approval, please contact Mark de los Santos at (202) 326-3242.

Very truly yours,



Mary K. Engle
Associate Director

¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Stein Imports, Inc.
8620 S.W. 85 Avenue
Miami, Fl 33143
786-486-0821
TTB# FL – TI – 15277

May 11, 2011

Ms. Mary K. Engle

Associate Director,

Division of Advertising Practices,

Federal Trade Commission,

600 Pennsylvania Avenue,

NW, Washington, DC 20580

Cigarette Health Warning Rotation Plan Submitted by

Stein Imports, Inc.

Dear Ms. Engle,

On behalf of our company, Stein Imports, Inc. (Stein Imports) we submit our Surgeon General Rotation plan as required under the Federal Cigarette Labeling and Advertising Act of 1984 (15 U.S.C 1331, et seq).

The cigarettes covered by this new proposed Plan are cigarettes made in Canada which are produced to our specifications and are complete with health warnings that comply with the Surgeon General warning language set forth in the statute.

The cigarettes covered by this plan are: FUTURE red soft pack 100mm; FUTURE gold soft pack 100mm; FUTURE silver soft pack 100mm; FUTURE dark green soft pack 100mm and FUTURE light green soft pack 100mm. (Please note the flavors are differentiated by color only. Packages and cartons do not indicate the flavor in writing.) The warning will appear exactly as shown on the sample pack and cartons that were enclosed with the April 8th 2011 letter. We anticipate that the volume of cigarettes imported and sold in 2011 will not exceed [REDACTED] cartons (containing 200 cigarettes each) for any single brand style.

We respectfully submit that the cigarettes imported by Stein Imports qualify for the requested rotation plan in so far as all requirements set forth in section 1333 have been met.

No cigarettes were imported in 2010.

Warning Label Rotation

Stein Imports wishes to use the option provided by Section 1333(c)(2), and display the four Surgeon General's Health Warnings an equal number of times on the packs and cartons for each brand style of the FUTURE brand during the one year period beginning on the date of approval of this plan.

In order to comply with the rotation requirements for this brand, Stein Imports will rotate the warning as follows:

For all production, Stein Imports will print equal amount (25% of each of the four warnings for both individual packages and cartons) of each of the following health warnings. The packages will be printed in quantities that will be used in less than 12 months thereby ensuring that there will be an equal distribution of the health warning in production and distribution.

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

Records of Compliance

Stein Imports will maintain full records to demonstrate compliance with this plan.

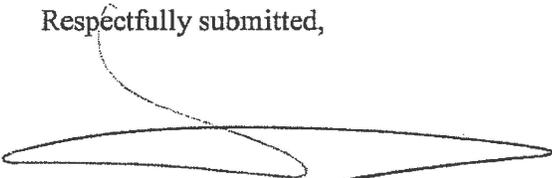
Advertising

Stein Imports does not and will not advertise the product to consumers. If Stein Imports decides to advertise Stein Imports will submit an advertising plan.

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

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

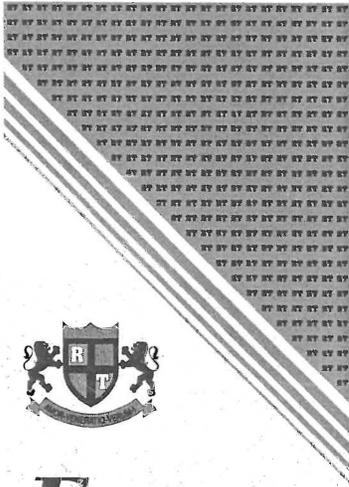
Respectfully submitted,



Jorge Fernandez

President

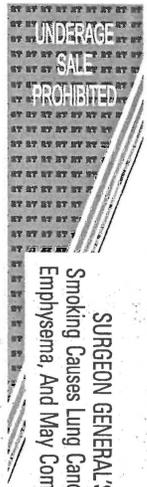
Selected packaging samples from those
submitted with the plan.



Future

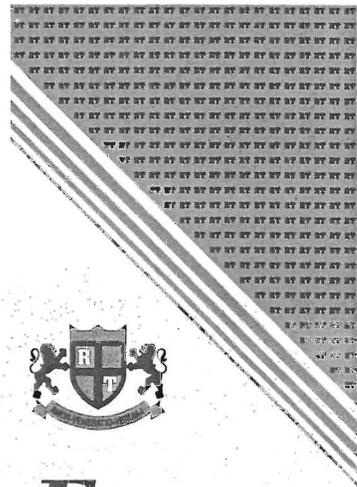
100's

20 CLASS 'A' CIGARETTES



UNDERAGE
SALE
PROHIBITED

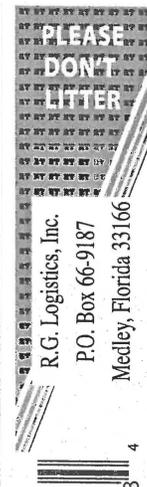
SURGEON GENERAL'S WARNING:
Smoking Causes Lung Cancer, Heart Disease,
Emphysema, And May Complicate Pregnancy.



Future

100's

20 CLASS 'A' CIGARETTES



PLEASE
DON'T
LITTER

R.G. Logistics, Inc.
P.O. Box 66-9187
Medley, Florida 33166



FSC

TPS

Future
100's



Future

100's

200 CLASS 'A' CIGARETTES



UNDERAGE
SALE
PROHIBITED

Future

100's

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

200 CLASS 'A' CIGARETTES

100's

Future





Division of Advertising Practices

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

May 11, 2011

Jorge Fernandez
President
Stein Imports, Inc.
8620 S.W. 85 Avenue
Miami, FL 33143

Dear Mr. Fernandez:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Stein Imports Inc. (“Stein Imports”) on May 11, 2011, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Future brand of cigarettes.

Stein Imports’ sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letter dated April 8, 2011 appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness. Accordingly, Stein Imports’ plan for simultaneous display of the four health warnings on packaging for the following five soft pack varieties of the Future brand is hereby approved effective on the date of this letter through **May 10, 2012**: Red 100's, Gold 100's, Silver 100's, Dark Green 100's, and Light Green 100's.¹

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 As set forth in its May 11, 2011 letter, Stein Imports is using colors to identify its cigarette varieties (*e.g.*, “Light Green 100's”). We note that the color names are not printed on the packaging (*e.g.*, the words “Light Green” do not appear on the packaging of the “Light Green 100's” variety); however, the color used for a variety’s packaging does conform to the color used in its name.

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.

Jorge Fernandez
May 11, 2011
Page 2

If Stein Imports 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 Stein Imports' 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 Stein Imports' packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging for Stein Imports' cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of Stein Imports' 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. The FSPTCA also imposes registration and reporting requirements on tobacco manufacturers and importers, and addresses the marketing and sale of "modified risk tobacco products." 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.

If you have any questions regarding this approval, please contact Mark de los Santos at (202) 326-3242.

Very truly yours,



Mary K. Engle
Associate Director

Beedies LLC

1549 Shadow Oaks Road

Kissimmee Fl 34744

Ph. 407 893 3200

Or 407 738 6187

Fax 407 540 9559

TTB Permit# FL-TI-15119

11 May 2011

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

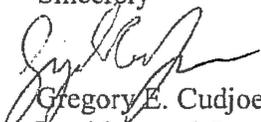
Dear Madam,

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

No sales were made in the United States of America (USA) during Fy09. The product was not approved for sale during that period. **No sales** were made within the **continental USA** during Fy10. However sales were made in the **United States Virgin Islands (USVI)** during the period, 18 May 2010 to 31 January 2011 a total of [REDACTED] MGB 501 sticks. The warnings will appear exactly as shown on the sample packs and cartons that were enclosed with my April 28 2010 letter. We will display the four health warning an equal number of times on each pack and carton of the MGB 501 brand for the one year beginning on the date of approval of this plan. We will keep records demonstrating compliance of this plan. We do not anticipate sales to exceed [REDACTED] sticks of the MGB 501 Brand style for the continental USA and all its territories, we import for Fy11.

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

Sincerely


Gregory E. Cudjoe
President and Owner



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

Division of Advertising Practices

May 12, 2011

Gregory E. Cudjoe
President
Beedies LLC
1549 Shadow Oaks Rd.
Kissimmee, FL 34744

Dear Mr. Cudjoe:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Beedies, LLC on May 11, 2011, 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 for the Mangalore Ganesh Beedies 501 brand submitted with your letter dated April 28, 2010 continue to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹ Accordingly, Beedies LLC’s plan for simultaneous display of the four health warnings on packaging for the following variety is hereby approved effective on the date of this letter through **May 11, 2012**: Mangalore Ganesh Beedies 501 brand (cone shaped packs).

Approval of Beedies, LLC’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 Although some of the warnings on the sample packs and cartons previously submitted contained spelling or punctuation errors, or were not sufficiently conspicuous, corrected samples were submitted on April 28, 2010. Beedies, LLC stated in its May 11, 2011 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.

Gregory E. Cudjoe
May 12, 2011
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.

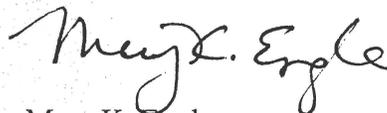
Please note that this letter only approves Beedies LLC's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness 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. The FSPTCA also imposes registration and reporting requirements on tobacco manufacturers and importers, and addresses the marketing and sale of "modified risk tobacco products." 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.

Finally, 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.

If you have any questions regarding this approval, please contact Mark de los Santos at (202) 326-3242.

Very truly yours,



Mary K. Engle
Associate Director

Hérons Landing Smokeshop

11186 Southwestern Blvd., Irving, New York 14081

Tel (716) 549-6032, Fax (716) 549-6034

Revised: April 29, 2011

April 29, 2011

Ms. Diana Finegold
Federal Trade Commission
Division of Advertising Practices
601 New Jersey Avenue, N.W.
Room NJ-3212
Washington, DC 20001

Cigarette Health Warning Rotation Plan

Dear Ms. Finegold:

By this letter, Diane Anderson dba Herons Landing Smokeshop (the "Manufacturer") requests that the Federal Trade Commission ("the Commission") approve this cigarette health warning rotation plan. This plan relates to the manufacturing and selling of the following four soft pack varieties of the "RT20" brand of cigarettes (Full Flavor King, Menthol King, Full Flavor 100 and Menthol 100). Samples of packs and outer cartons of the RT20 brand showing each of the four surgeon general's health warnings for each brand style listed above are being submitted with this letter. The warnings on the actual packs and cartons to be manufactured and sold will be identical to the samples submitted with our letter on March 20, 2011.

The purpose of this letter is to ask that the rotation plan be approved for the one-year period beginning on the date of your approval.

Upon approval, the Manufacturer intends to begin manufacturing and selling two of the "RT20" cigarette soft pack brand styles (Full Flavor 100 and Menthol 100) at its factory located in Irving, New York in the United States (for a one-year period commencing upon FTC approval). Also upon approval, the Manufacturer intends sell the other two brand styles of "RT20" (Full Flavor King and Menthol King), that will be manufactured exclusively for the Manufacturer by an unrelated manufacturer (the "Contract Manufacturer") (for the same one-year period commencing upon FTC approval).

The Manufacturer will ensure that from the date that the plan is approved and for the one-year period covered by the plan, an equal number of each of the four health warnings will appear on packs and cartons of each of the brand styles of the RT20 brand of cigarettes. This will be achieved because all of the related packs and cartons will be printed with equal quantities of the four cigarette health warnings and because the Manufacturer's production

personnel and the Contract Manufacturer's production personnel will use equal numbers of the four different packs and cartons when manufacturing each of the cigarette brand styles.

Heron's Landing Smokeshop is a new company and has had no sales. I anticipate that the total number of cigarettes to be manufactured and sold in 2011 will not exceed [REDACTED] cigarettes for any one brand style of RT20 (the only brand to be manufactured or sold by the manufacturer).

The Manufacturer will maintain records for the FTC of exact numbers manufactured and sold each year via documentation prepared in accordance with this plan (see discussion of the Surgeon General Warning Rotation Log below). In accordance with Section 4(c)(2) of the Act, and based upon anticipated annual sales quantities (i.e. total sales will be less than one-fourth of one percent of total cigarettes sold in the United States, and the brand styles of the cigarettes manufactured meet this low sales threshold), the Manufacturer respectfully requests that it be allowed to use the Rotation Plan using the Alternative method to the Quarterly Rotation Plan described in Section 4(c)(1).

As a "small" manufacturer by virtue of the information set forth above, the Manufacturer hereby states as its plan of rotation that the labels described in Section 1333 (a)(1) of the Act shall appear on the packages and cartons of each brand style of cigarettes with respect to which this plan is approved an equal number of times for the one year period commencing on the date of approval.

The Manufacturer's Rotation Plan includes procedures to maintain a Surgeon General Warning Rotation Log (the "Log") at the manufacturing facility that will be used to quantify the number of the four approved health-warning labels that are sold. The Log will be reviewed periodically throughout the year to assure that the four Surgeon General warnings are equalized in their use during the year.

Since the Manufacturer will not advertise the "RT20" product, there is no need to submit a plan for the rotation of warnings on advertising. If the manufacturer plans to advertise, it will submit a plan to the FTC before advertising begins.

The Manufacturer believes that the foregoing Plan continues to comply with the requirements set forth in the Federal Cigarette Labeling and Advertising Act and respectfully requests approval of this plan.

Should this request conform to your requirements, I would appreciate that a letter evidencing the approval be sent (or faxed to 716-549-6034) to my attention at the above addresses. If you have any questions concerning the Plan I have described, or need additional information, please call. Your prompt attention to this matter is greatly appreciated.

Sincerely,



Diane Anderson
Owner

Selected packaging samples from those
submitted with the plan.



Full Flavor

100S

20 CLASS 'A' CIGARETTES



UNDERAGE
SALE
PROHIBITED

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



Full Flavor

100S

20 CLASS 'A' CIGARETTES



MANUFACTURED ON THE
SOVEREIGN TERRITORY
OF THE SENECA NATION
MADE IN USA
TP-NY-15043



MANUFACTURED ON THE
SOVEREIGN TERRITORY
OF THE SENECA NATION
MADE IN USA
TP-NY-15043

Menthol

RT
20

RT
20

Menthol

KING SOFT

200 CLASS 'A' CIGARETTES



RT
20

Menthol



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

200 CLASS 'A' CIGARETTES

KING SOFT



Division of Advertising Practices

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

May 12, 2011

Diane Anderson
Herons Landing Smokeshop
11186 Southwestern Blvd
Irving, NY 14081

Dear Ms. Anderson:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed the revised proposed plan filed by Diane Anderson d/b/a Herons Landing Smokeshop (“Herons Landing”) on April 29, 2011, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the RT20 brand of cigarettes.

Herons Landing’s sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letter dated March 20, 2011 appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness. Accordingly, Herons Landing’s plan for simultaneous display of the four health warnings on packaging is hereby approved for the following four soft pack varieties of the RT20 brand effective on the date of this letter through **May 11, 2012**: Full Flavor Kings, Full Flavor 100's, Menthol Kings, and Menthol 100's.

Approval of Herons Landing’s plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

If Herons Landing 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 the display of the health warning statements in advertising.

¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

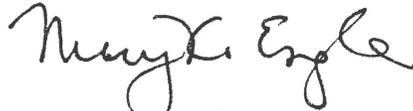
Diane Anderson
May 12, 2011
Page 2

Please note that this letter only approves Herons Landing'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 Herons Landing's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging for Herons Landing's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of Herons Landing'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. The FSPTCA also imposes registration and reporting requirements on tobacco manufacturers and importers, and addresses the marketing and sale of "modified risk tobacco products." 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.

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

Very truly yours,



Mary K. Engle
Associate Director



Sandia Tobacco Manufacturers Inc.

403 Camino Oriente • P.O. Box 429 • Moriarty, NM 87035
Phone (505) 832-9560 • Fax (505) 832-9583

May 19, 2011

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

**Re: Cigarette Health Warning Equalization Plan
Submitted by Sandia Tobacco Manufacturers, Inc. (“Sandia”) for Sandia and Royal
cigarettes.**

Ladies and Gentlemen:

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

In 2010, the packaging was changed to remove descriptors in addition to a correction to the “Underage Sale Prohibited” wording being moved away from the Surgeon General’s warning. The warnings will appear exactly as shown on the sample packs and cartons submitted with my March 31, 2011 and May 2, 2011 letters and Royal Full Flavor Menthol 100’s Soft submitted with this letter.

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

- 1) Sandia Full Flavor King Soft
- 2) Sandia Full Flavor 100 Soft
- 3) Sandia Blue King Soft
- 4) Sandia Blue 100 Soft
- 5) Sandia Light Blue pack King Soft
- 6) Sandia Light Blue pack 100 Soft
- 7) Sandia Full Flavor Menthol King Soft
- 8) Sandia Full Flavor Menthol 100 Soft
- 9) Sandia Menthol King Soft
- 10) Sandia Menthol 100 Soft
- 11) Sandia Full Flavor King Box
- 12) Sandia Full Flavor 100s Box
- 13) Sandia Blue King Box
- 14) Sandia Blue 100s Box
- 15) Sandia Light Blue pack 100s Box
- 16) Sandia Full Flavor Menthol 100s Box
- 17) Sandia Menthol 100s Box
- 18) Royal Full Flavor Kings Soft
- 19) Royal Gold Kings Soft
- 20) Royal Silver Kings Soft
- 21) Royal Full Flavor Menthol Kings Soft
- 22) Royal Menthol Kings Soft
- 23) Royal Full Flavor 100s Soft
- 24) Royal Gold 100s Soft
- 25) Royal Silver 100s Soft
- 26) Royal Full Flavor Menthol 100s Soft
- 27) Royal Menthol 100s Soft
- 28) Royal Full Flavor 100s Box
- 29) Royal Gold 100s Box
- 30) Royal Silver 100s Box
- 31) Royal Full Flavor Menthol 100s Box
- 32) Royal Menthol 100s Box

The company manufactured [REDACTED] sticks of the Sandia brand and [REDACTED] sticks of the Royal brand during 2010. These sales are less than one fourth, of one percent of all Cigarettes sold in the United States of America during that period. The Company anticipates manufacturing [REDACTED] sticks of Sandia brand and [REDACTED] sticks of Royal brand in 2011. More than one-half of the cigarettes manufactured by the company will be packaged into brand styles that meet this requirement of the Cigarette Act with respect to warning equalization, (i.e., less than one quarter of one percent).

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

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

The four (4) cigarette health warnings will appear on the packs and cartons of each brand style of the Sandia and Royal brands of cigarettes an equal number of times over the one (1) year period starting on the date this Plan is approved. We will maintain records demonstrating compliance with this plan.

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

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

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

Very truly yours,

A handwritten signature in black ink, appearing to read "Della Packingham". The signature is written in a cursive, flowing style.

Della Packingham
Manager

Selected packaging samples from those
submitted with the plan.

SANDIA

SANDIA
BLUE
100's

SANDIA



BLUE
100's

PREMIUM BLEND

SANDIA
BLUE
100's

PREMIUM BLEND

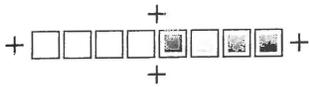
BLUE
100's



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

©2007

12345678910 12 08 09 11 12 13 14
HL2007FSC



TP-NM-2

SANDIA TOBACCO
MANUFACTURERS, INC.
MORIARTY, NEW MEXICO

20 CLASS A
CIGARETTES

200 CLASS A CIGARETTES

FULL FLAVOR MENTHOL

PREMIUM BLEND

SANDIA

FULL FLAVOR MENTHOL

FULL FLAVOR MENTHOL

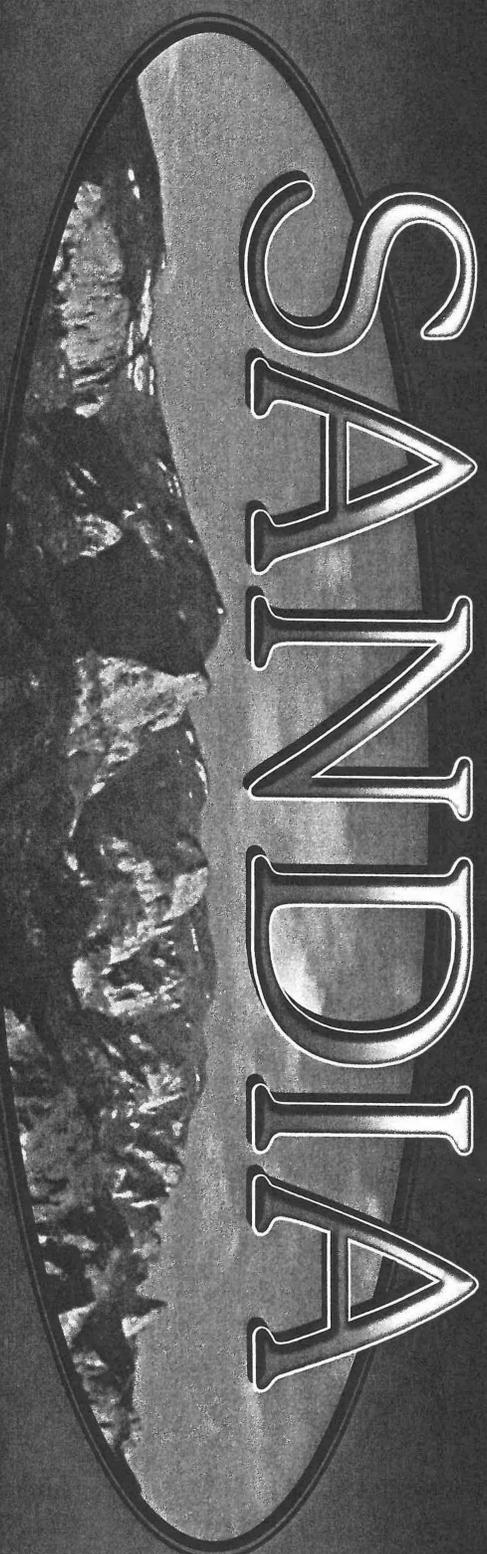
PREMIUM BLEND

200 CLASS A CIGARETTES

SALES TO MINORS
PROHIBITED



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



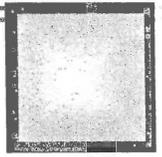
SANDIA TOBACCO
MANUFACTURERS, INC.
MORIARTY, NEW MEXICO

SANDIA

FULL FLAVOR MENTHOL

200 CLASS A CIGARETTES

200 CLASS A CIGARETTES



Royal
MENTHOL
KINGS



MADE IN USA

TP-NM-2

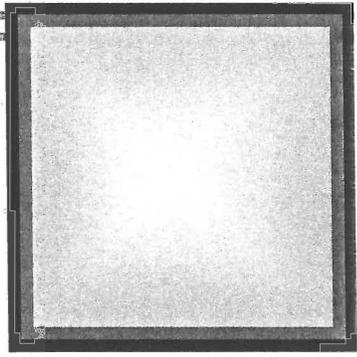
Royal
MADE IN USA



MADE IN USA

MENTHOL

KINGS



FSC

Royal
MADE IN USA



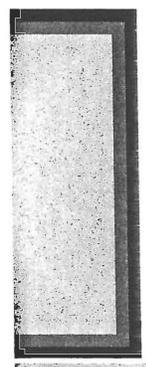
MADE IN USA

MENTHOL
KINGS

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

MENTHOL
Underage Sale Prohibited

KINGS





Division of Advertising Practices

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

May 23, 2011

Della Packingham
Sandia Tobacco Manufacturers, Inc.
403 Camino Oriente
P.O. Box 429
Moriarty, NM 87035

Dear Ms. Packingham:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Sandia Tobacco Manufacturers, Inc. (“Sandia”) on May 19, 2011, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Sandia and Royal brands of cigarettes.

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

<u>Brand</u>	<u>Date(s)</u>
Sandia	March 31, 2011
Royal	March 31, 2011 May 2, 2011 May 19, 2011

Accordingly, Sandia’s plan for simultaneous display of the four health warnings on packaging for the following varieties is hereby approved effective on the date of this letter through **May 22, 2012**:

- Seventeen varieties of the Sandia brand: Full Flavor Kings (Soft and Box), Full Flavor 100's (Soft and Box), Blue Kings (Soft and Box), Blue 100's (Soft and Box), Kings Soft (Light Blue packaging), 100's Soft and Box (Light Blue packaging),¹ Full Flavor Menthol Kings Soft, Full Flavor Menthol 100's (Soft and Box), Menthol Kings Soft, and Menthol 100's (Soft and Box); and
- Fifteen varieties of the Royal brand: Full Flavor Kings Soft, Full Flavor 100's (Soft and Box), Full Flavor Menthol Kings Soft, Full Flavor Menthol 100's (Soft and Box), Menthol Kings Soft, Menthol 100's (Soft and Box), Gold Kings Soft, Gold 100's (Soft and Box), Silver Kings Soft, and Silver 100's (Soft and Box).

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

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

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

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

¹ Sandia is using colors to identify four varieties of the Sandia brand ("Sandia Blue Kings Soft," "Sandia Blue Kings Box," "Sandia Blue 100's Soft," and Sandia Blue 100's Box"), and for these four varieties, the color names are printed on the packaging. We note that three other varieties ("Sandia Kings Soft," "Sandia 100's Soft," and "Sandia 100's Box") are in Light Blue packaging, but the color name does not appear on the packaging.

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.

Della Packingham
May 23, 2011
Page 3

requirements on tobacco manufacturers and importers, and addresses the marketing and sale of “modified risk tobacco products.” 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.

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

Very truly yours,

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

Mary K. Engle
Associate Director

AMVATRADE Corp.

159-10 Sanford Avenue, Suite 4D • Flushing, NY 11358 • Tel 917.607.0008 • Email: valumyan@earthlink.net

May 23, 2011

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

Re: Proposed Plan for Health Warning Labels on Cigarettes

Dear Ms. Engle:

AMVATRADE Corp. is a New York State licensed cigarette importer and pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331 et seq. ("Cigarette Act") seeks approval of its cigarette health warning statement rotation plan for packaging and cartons of the following brand styles of Treasurer brand of cigarettes manufactured by The Chancellor Tobacco Company (UK) Ltd.:

1. **Treasurer Gold**, 90 mm long, aluminum tin packs and paper cartons
2. **Treasurer Silver**, 90 mm long, aluminum tin packs and paper cartons
3. **Treasurer Black**, 90 mm long, aluminum tin packs and paper cartons

Pursuant to Section 1333(c)(2) AMVATRADE Corp. seeks approval of its plan to display the four health warning statements an equal number of times on the packaging and cartons of the aforementioned brand styles of Treasurer brand of cigarettes for the one year period beginning on the date of the approval of this plan. AMVATRADE Corp.'s sales of cigarettes in the United States for the 2009 fiscal year was [REDACTED] cigarettes. AMVATRADE Corp.'s sales of cigarettes in the United States for the 2010 fiscal year was [REDACTED] cigarettes. We anticipate our sales of Treasurer brand of cigarettes for the 2011 fiscal year will be [REDACTED] cigarettes. AMVATRADE Corp. does not intend to import any other brands of cigarettes at this time.

In order to ensure proper implementation of this plan, during each import the four health warning statements will be displayed an equal number of times on the packs and cartons of the aforementioned brand styles of Treasurer brand of cigarettes for the one year period beginning on the date of approval of this plan.

We will keep records demonstrating compliance with this plan.

AMVATRADE Corp. will display the four health warning statements on the **Treasurer Silver**, **Treasurer Gold** and **Treasurer Black** brand styles. The four health warning statements that will appear on the packs and cartons are as follows:

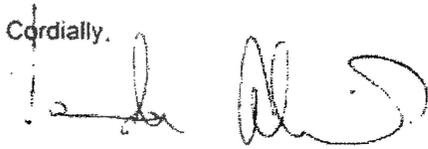
- A. SURGEON GENERAL'S WARNING: Smoking Causes Lung Cancer, Heart Disease, Emphysema, And May Complicate Pregnancy.
- B. SURGEON GENERAL'S WARNING: Quitting Smoking Now Greatly Reduces Serious Risks to Your Health.
- C. SURGEON GENERAL'S WARNING: Smoking By Pregnant Women May Result in Fetal Injury,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

AMVATRADE Corp. will continue to comply with the advertising plan that was approved by the FTC on January 11, 2011.

We submitted actual samples of packs and cartons for **Treasurer Silver** and **Treasurer Gold** brand style of cigarettes with our letter dated **May 20, 2010**, and for **Treasurer Black** brand style of cigarettes with our letter dated **July 30, 2010**. Through the date of this application the Surgeon General's warnings on the packs and cartons for the Treasurer brand styles have been equalized, in accordance with our plans approved on **June 1, 2010** and **January 11, 2011**.

The packs and cartons of **Treasurer Silver**, **Treasurer Gold** and **Treasurer Black** brand style of cigarettes **have not been changed** since the date of that submission and Surgeon General's warnings continue to appear as they did on those samples.

Cordially,



Vardan Alumyan
President, AMVATRADE Corp.



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

Division of Advertising Practices

May 25, 2011

Vardan Alumyan
President
AMVATRADE Corp.
159-10 Sanford Avenue, Suite 4D
Flushing, NY 11358

Dear Mr. Alumyan:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a revised proposed plan filed by AMVATRADE Corp. on May 23, 2011, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for three varieties of the Treasurer brand of cigarettes.

AMVATRADE’s sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons for the Treasurer brand submitted with your letters dated May 20, 2010 (Gold, Silver) and July 30, 2010 (Black) continue to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹ Accordingly, AMVATRADE’s plan for simultaneous display of the four health warnings on packaging is hereby approved for the following three varieties of the Treasurer brand effective on the date of this letter through **May 24, 2012**: Gold 90 mm, Silver 90 mm, and Black 90 mm.

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 AMVATRADE stated in its May 23, 2011 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on these dates.

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

Vardan Alumyan
May 25, 2011
Page 2

Please note that this letter only approves AMVATRADE'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 AMVATRADE'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 AMVATRADE's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of AMVATRADE'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. The FSPTCA also imposes registration and reporting requirements on tobacco manufacturers and importers, and addresses the marketing and sale of "modified risk tobacco products." 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.

Finally, 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.

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

Very truly yours,



Mary K. Engle
Associate Director



Vector Tobacco Inc.

Victoria Spier Evans
Corporate Counsel

Tel 919-990-3590
Fax 919-990-3505
vspierevans@lvbrands.com

April 27, 2011

VIA FEDERAL EXPRESS

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

RE: Application to Renew Vector Tobacco Inc. Consolidated Rotation Plan
For *Eagle 20's*, *Silver Eagle* and *USA* Cigarette Brands and Brand Styles

Dear Ms. Engle:

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

As you are aware, Vector Tobacco received approval for simultaneous rotation of label warnings for certain varieties of *Eagle 20's*, *Silver Eagle*, and *USA* brands on June 7, 2010 (expires June 6, 2011) and additional box varieties of *Eagle 20's* on January 24, 2011 (expires January 23, 2012). Through the date of this request, the Surgeon General's warnings on the packages for the *Eagle 20's*, *Silver Eagle*, and *USA* brand styles have been equalized, in accordance with the existing label rotation plans.

For administrative convenience, Vector Tobacco would like to consolidate the renewal dates for all of its brands styles. Therefore, Vector Tobacco hereby requests that the FTC renew Vector Tobacco's Plan with respect to all current brand styles of *Eagle 20's*, *Silver Eagle* and *USA* listed on Exhibit A. This application is for a one-year period beginning on the date of approval of this application.

Enclosed with this letter is an affidavit of Francis G. Wall, Vice President of Finance, with Exhibits B and C, which set forth information on total U.S. and Vector Tobacco cigarette

Ms. Mary K. Engle
April 27, 2011
Page 2 of 2

sales in calendar year 2010 for the brand styles of the Vector Tobacco brands, establishing that all brand styles covered by the Plan qualify for simultaneous rotation.

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

The four health warnings required by 15 U.S.C. § 1333(a)(1) shall be printed on the packs and cartons of each brand style of the Vector Tobacco brands an equal number of times within the one year period beginning on the date of approval of this Plan. These warnings will appear exactly as shown on the sample packaging previously submitted in connection with Vector Tobacco's Plan and subsequent letters approved by the FTC. Packaging samples were submitted for: *Eagle 20's* on January 6, 2011, May 3, 2010, March 25, 2004 and July 22, 2004, *Silver Eagle* on May 3, 2010, September 2 and 8, 2005, and *USA* on May 3, 2010, April 12 and November 15 and 22, 2002. There have been no changes to the packaging design for Vector Tobacco's cigarette packaging previously submitted and approved.

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

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

Very truly yours,


Victoria Spier Evans

**APPLICATION TO RENEW VECTOR TOBACCO INC. CONSOLIDATED ROTATION PLAN
FOR EAGLE 20'S, SILVER EAGLE, AND USA CIGARETTE BRANDS AND BRAND STYLES**

**EXHIBIT A
BRANDS AND BRAND STYLES TO WHICH THE PLAN APPLIES**

	BRAND NAMES	CURRENT BRAND STYLES	DISCONTINUED BRAND STYLES
1	EAGLE 20's	Non-Filter Kings Soft Pack	
2	EAGLE 20's	Full Flavor Kings Soft Pack	
3	EAGLE 20's	Full Flavor Kings Box	
4	EAGLE 20's	Full Flavor 100's Soft Pack	
5	EAGLE 20's	Full Flavor 100's Box	
6	EAGLE 20's	King Gold Soft Pack	King Light Soft Pack
7	EAGLE 20's	Gold 100's Soft Pack	Lights 100's Soft Pack
8	EAGLE 20's	Gold 100's Box	Lights 100's Box
9	EAGLE 20's	Blue 100's Soft Pack	Ultra Lights 100's Soft Pack
10	EAGLE 20's	Menthol Full Flavor Kings Soft Pack	
11	EAGLE 20's	Menthol Full Flavor 100's Soft Pack	
12	EAGLE 20's	Menthol Silver 100's Soft Pack	Menthol Lights 100's Soft Pack
13	EAGLE 20's	Non-Filter Kings Box	
14	EAGLE 20's	Red Kings Box	
15	EAGLE 20's	Red 100s Box	
16	EAGLE 20's	Blue Kings Box	
17	EAGLE 20's	Blue 100s Box	
18	EAGLE 20's	Orange Kings Box	
19	EAGLE 20's	Orange 100s Box	
20	EAGLE 20's	Menthol Gold Kings Box	
21	EAGLE 20's	Menthol Gold 100s Box	
22	EAGLE 20's	Menthol Silver Kings Box	
23	EAGLE 20's	Menthol Silver 100s Box	
1	MERIDIAN		Non-Filter Kings Soft Pack
2	MERIDIAN		Filter Kings Soft Pack
3	MERIDIAN		Filter Kings Box
4	MERIDIAN		Filter 100's Soft Pack
5	MERIDIAN		Lights Kings Soft Pack
6	MERIDIAN		Lights Kings Box
7	MERIDIAN		Lights 100's Soft Pack
8	MERIDIAN		Ultra Lights Kings Soft Pack
9	MERIDIAN		Ultra Lights 100's Soft Pack
10	MERIDIAN		Menthol Kings Soft Pack
11	MERIDIAN		Menthol Lights Kings Soft Pack
12	MERIDIAN		Menthol Lights 100's Soft Pack
1	SILVER EAGLE	Non-Filter Kings Soft Pack	
2	SILVER EAGLE	Full Flavor Kings Box	
3	SILVER EAGLE	Full Flavor 100's Soft Pack	
4	SILVER EAGLE	Full Flavor 100's Box	
5	SILVER EAGLE	Gold Kings Box	Lights Kings Box
6	SILVER EAGLE	Gold 100's Soft Pack	Lights 100's Soft Pack
7	SILVER EAGLE	Gold 100's Box	Lights 100's Box

**APPLICATION TO RENEW VECTOR TOBACCO INC. CONSOLIDATED ROTATION PLAN
FOR EAGLE 20'S, SILVER EAGLE, AND USA CIGARETTE BRANDS AND BRAND STYLES**

**EXHIBIT A
BRANDS AND BRAND STYLES TO WHICH THE PLAN APPLIES**

	BRAND NAMES	CURRENT BRAND STYLES	DISCONTINUED BRAND STYLES
8	SILVER EAGLE	Blue 100's Box	Ultra Lights 100's Box
9	SILVER EAGLE	Menthol Full Flavor Kings Box	
10	SILVER EAGLE	Menthol Full Flavor 100's Soft Pack	
11	SILVER EAGLE	Menthol Kings Box	Menthol Lights Kings Box
12	SILVER EAGLE	Menthol 100's Soft Pack	Menthol Lights 100's Soft Pack
13	SILVER EAGLE	Blue Slims 120's	Ultra Lights Slims 120's Box
14	SILVER EAGLE	Menthol Slims 120's	Menthol Lights Slims 120's Box
15	SILVER EAGLE		Full Flavor Kings Soft Pack
16	SILVER EAGLE		Lights Kings Soft Pack
17	SILVER EAGLE		Ultra Lights 100's Soft Pack
1	USA	Kings (Full Flavor) Soft Pack	
2	USA	Kings (Full Flavor) Box	
3	USA	100's (Full Flavor) Soft Pack	
4	USA	100's (Full Flavor) Box	
5	USA	Blue Kings Soft Pack	Lights Kings Soft Pack
6	USA	Blue Kings Box	Lights Kings Box
7	USA	Blue 100's Soft Pack	Lights 100's Soft Pack
8	USA	Blue 100's Box	Lights 100's Box
9	USA	Silver 100's Soft Pack	Ultra Lights 100's Soft Pack
10	USA	Menthol Kings (Full Flavor) Box	
11	USA	Menthol 100's (Full Flavor) Soft Pack	
12	USA	Menthol Silver Kings Box	Menthol Lights Kings Box
13	USA	Menthol Silver 100's Soft Pack	Menthol Lights 100's Soft Pack

APPLICATION TO RENEW VECTOR TOBACCO INC. CONSOLIDATED ROTATION PLAN
FOR EAGLE 20'S, SILVER EAGLE, AND USA CIGARETTE BRANDS AND BRAND STYLES

EXHIBIT C				
2010 AND ESTIMATED 2011 SALES VOLUME				
CIGARETTE BRANDS	CIGARETTE BRAND STYLES	2010 UNITS	ESTIMATED 2011 UNITS	
EAGLE 20'S	Non-Filter Kings Soft Pack			
	Full Flavor Kings Soft Pack			
	Full Flavor Kings Box			
	Full Flavor 100's Soft Pack			
	Full Flavor 100's Box			
	King Light Soft Pack			
	Lights 100's Soft Pack			
	Lights 100's Box			
	Ultra Lights 100's Soft Pack			
	Menthol Full Flavor Kings Soft Pack			
	Menthol Full Flavor 100's Soft Pack			
	Menthol Lights 100's Soft Pack			
	King Gold Soft Pack			
	Gold 100's Soft Pack			
	Gold 100's Box			
	Blue 100's Soft Pack			
	Menthol Silver 100's Soft Pack			
	Non-Filter Kings Box			
	Red Kings Box			
	Red 100s Box			
	Blue Kings Box			
	Blue 100s Box			
	Orange Kings Box			
	Orange 100s Box			
	Menthol Gold Kings Box			
	Menthol Gold 100s Box			
	Menthol Silver Kings Box			
	Menthol Silver 100s Box			
	MERIDIAN	Non-Filter Kings Soft Pack		
		Filter (Full Flavor) Kings Soft Pack		
Filter (Full Flavor) Kings Box				
Filter (Full Flavor) 100's Soft Pack				
Lights Kings Soft Pack				
Lights Kings Box				
Lights 100's Soft Pack				
Ultra Lights Kings Soft Pack				
Ultra Lights 100's Soft Pack				
Menthol (Full Flavor) Kings Soft Pack				
Menthol Lights Kings Soft Pack				
Menthol Lights 100's Soft Pack				
SILVER EAGLE	Non-Filter Kings Soft Pack			
	Full Flavor Kings Soft Pack			
	Full Flavor Kings Box			
	Full Flavor 100's Soft Pack			
	Full Flavor 100's Box			

APPLICATION TO RENEW VECTOR TOBACCO INC. CONSOLIDATED ROTATION PLAN
FOR EAGLE 20'S, SILVER EAGLE, AND USA CIGARETTE BRANDS AND BRAND STYLES

EXHIBIT C			
2010 AND ESTIMATED 2011 SALES VOLUME			
CIGARETTE BRANDS	CIGARETTE BRAND STYLES	2010 UNITS	ESTIMATED 2011 UNITS
SILVER EAGLE (Continued)	Lights Kings Soft Pack		
	Lights Kings Box		
	Lights 100's Soft Pack		
	Lights 100's Box		
	Ultra Lights 100's Soft Pack		
	Ultra Lights 100's Box		
	Menthol Full Flavor Kings Box		
	Menthol Full Flavor 100's Soft Pack		
	Menthol Lights Kings Box		
	Menthol Lights 100's Soft Pack		
	Ultra Lights Slims 120's Box		
	Menthol Lights Slims 120's Box		
	Gold Kings Soft Pack		
	Gold Kings Box		
	Gold 100's Soft Pack		
	Gold 100's Box		
	Blue 100's Soft Pack		
	Blue 100's Box		
	Menthol Kings Box		
	Menthol 100's Soft Pack		
	Blue Slims 120's		
Menthol Slims 120's			
USA	Kings (Full Flavor) Soft Pack		
	Kings (Full Flavor) Box		
	100's (Full Flavor) Soft Pack		
	100's (Full Flavor) Box		
	Lights Kings Soft Pack		
	Lights Kings Box		
	Lights 100's Soft Pack		
	Lights 100's Box		
	Ultra Lights 100's Soft Pack		
	Menthol Kings (Full Flavor) Box		
	Menthol 100's (Full Flavor) Soft Pack		
	Menthol Lights Kings Box		
	Menthol Lights 100's Soft Pack		
	Blue Kings Soft Pack		
	Blue Kings Box		
	Blue 100's Soft Pack		
	Blue 100's Box		
	Silver 100's Soft Pack		
	Menthol Silver Kings Box		
	Menthol Silver 100's Soft Pack		



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

Division of Advertising Practices

June 3, 2011

Victoria Spier Evans
Vector Tobacco Inc.
3800 Paramount Parkway
Suite 250
P.O. Box 2010
Morrisville, NC 27560

Dear Ms. Evans:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331 *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a proposed plan filed by Vector Tobacco Inc. ("Vector") on April 27, 2011, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Eagle 20's, Silver Eagle, and USA brands of cigarettes.

Vector's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letters on the following dates continue to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness¹:

<u>Brand</u>	<u>Date(s)</u>
Eagle 20's	March 25, 2004
	July 22, 2004
	May 3, 2010
	January 6, 2011

¹ Vector stated in its April 27, 2011 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on these dates. This approval pertains only to packaging that meets the requirements of the Cigarette Act. Furthermore, the four health warnings must appear exactly as shown on the packs and cartons that the Commission has previously approved.

Victoria Spier Evans

June 3, 2011

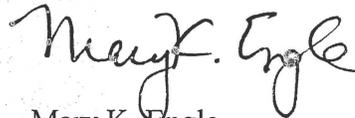
Page 3

packaging or in advertising for Vector's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of Vector'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. The FSPTCA also imposes registration and reporting requirements on tobacco manufacturers and importers. Moreover, the FSPTCA's "modified risk tobacco provisions" address the use of descriptors such as "light." 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.

If you have any questions regarding this approval, please contact Mark de los Santos at (202) 326-3242.

Very truly yours,

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

Mary K. Engle
Associate Director

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

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

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

William J. McGowan

WJMcGowan@SMS-LawFirm.Com

June 8, 2011

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

Cigarette Health Warning Rotation Plan

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

Dear Ms Engle:

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

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

NTA previously submitted its 2010 Native Packaging Plan on August 17, 2010 and your office approved the Plan on August 17, 2010. Your office previously approved, on July 22, 2005, a cigarette health warning display plan for certain Native soft pack varieties which had been submitted on July 7, 2005. In addition, your office previously

Ms Mary Engle
June 8, 2011
Page 2

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

NTA's current approval to display the warnings on packaging expires August 16, 2011. NTA wishes to renew its plan for the 22 Native brand styles and include two (2) new Native brand Select styles. The two new Native brand Select styles are Native Select King hard pack and Native Select 100's hard pack. NTA represents that the 22 Native brand cigarette styles listed in its August 17, 2010, plan have been equalized to this date. The cigarettes covered by this plan are the following U.S. manufactured Native brand style cigarettes, which will display health warnings complying with the Surgeon General warning language set forth in the statute:

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

Ms Mary Engle
June 8, 2011
Page 3

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

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

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

Ms Mary Engle
June 8, 2011
Page 4

appear exactly as they appear on the pack and carton samples which were submitted with our March 28, 2011, letter. NTA will maintain records to demonstrate compliance with the Plan.

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

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

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

Native brand sales figures for 2010 and projected sales figures for the Native brand for calendar year 2011 (NTA uses the calendar year as its fiscal year) are provided at Exhibit A. Projected sales for the Mohawk brand's six (6) styles and Native Select's two (2) styles are provided at Exhibit B. As shown in Exhibit A, each of the styles manufactured by NTA in 2010 were packaged into brand styles that met the requirements of the Cigarette Act with respect to warning equalization, (i.e., less than one quarter of

one percent of all cigarettes sold in the United States) for the period and all of NTA brand styles are projected to meet the requirements for the sales for 2011. Based on the above, NTA requests continued approval to use the rotation option provided in Section 1333(c)(2). NTA will equalize the FOUR (4) health warnings on the packs and cartons for each style of the Native and Mohawk brands, for the one year period beginning on the date of approval of this Plan.

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

ADVERTISING : NTA's July 7, 2005, advertising plan for advertisements up to ten feet square in size (formats 1-7) was approved on July 22, 2005.

In addition, on September 22, 2009, NTA requested its Plan related to advertising be expanded in order for NTA to advertise its Native brand cigarette on advertisements of three sizes: (1) from 160 to 350 square feet; (2) from 350 square feet up to 1,200 square feet; and (3) over 1,200 square feet to be displayed during the period 1 October 2009 until December 31, 2009 and to display the following warning:

Fourth Quarter Warning (October-December): SURGEON GENERAL'S WARNING: Cigarette Smoke Contains Carbon Monoxide. That request to expand the Plan was approved on October 8, 2009.

On January 19, 2011, NTA also requested that its Plan for advertising further be modified overall and expanded to include advertising from ten square feet to over 1,200

Ms Mary Engle
June 8, 2011
Page 6

square feet (formats 8-14) throughout the year. That request was approved on February 9, 2011.

As part of its advertising plan, NTA wishes to include advertisements for the new Mohawk brand. The warning formats for Mohawk brand advertisements will be exactly the same as the formats previously submitted and approved as part of NTA's Native advertising plan, and we request that you refer to those formats regarding this request.

The advertising materials for sizes up to 160 square feet will use the warning formats for advertising that were submitted with the 1985 plans of the FIVE (5) leading U.S. cigarette manufacturers, and will place the warnings as specified in those plans. The advertising materials will be rotated quarterly according to Schedule C outlined below. The advertising materials for sizes greater than 160 square feet will use the warning formats for advertising created by NTA and based on the formats that were submitted with the 1985 plans of the FIVE (5) leading U.S. cigarette manufacturers, and will place the warnings as specified in those plans. The advertising materials will be rotated quarterly according to Schedule C outlined below.

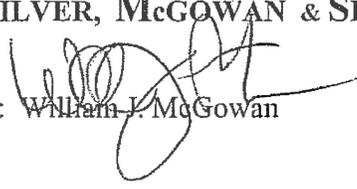
The warnings for the Native and Mohawk brand advertising shall be rotated in accordance with the schedule for Warning Rotation which is enclosed as Exhibit C herewith.

Ms Mary Engle
June 8, 2011
Page 7

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

Very truly yours,

SILVER, MCGOWAN & SILVER, P.C.

By:  William J. McGowan

Native Trading Associates
Sales by Item Summary
January through December 2010

Parts	Jan - Dec 10			Projected 2011 Sales
	Qty CASES	Sticks	% of Sales	
Full Flavor				
Full Flavor 100's				
Full Flavor 100's Box				
Full Flavor Box				
Lights				
Lights 100's				
Lights 100's Box				
Lights Box				
Menthol				
Menthol 100's				
Menthol 100's Box				
Menthol Box				
Menthol Lights				
Menthol Lights 100's				
Menthol Lights 100's Box				
Menthol Lights Boxes				
Non-Filler				
Non-Filler/Box				
Ultra Lighs 100's Box				
Ultra Lights				
Ultra Lights 100's				
Ultra Lights Box				
Total Parts				

EXHIBIT A

Susan Jesmer dba Native Trading Associates

EXHIBIT B

PROJECTED SALES FROM
MAY 2011 THROUGH DECEMBER 2011

STYLE	PROJECTION-CASES	PROJECTION-STICKS
Mohawk FF Box		
Mohawk Gold Box		
Mohawk Silver Box		
Mohawk Menthol Box		
Mohawk Light Green Box		
Mohawk Non-Filter Box		
Native Select Box		
Native Select 100's		

SCHEDULE C

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

WARNINGS FOR ADVERTISING LESS THAN 160 SQUARE FEET

A. First Quarter Warning (January - March): SURGEON GENERAL'S WARNING:
Smoking Causes Lung Cancer, Heart Disease, Emphysema, And May Complicate Pregnancy.

B. Second Quarter Warning (April - June): SURGEON GENERAL'S WARNING:
Quitting Smoking Now Greatly Reduces Serious Risks to Your Health.

C. Third Quarter Warning (July - September): SURGEON GENERAL'S WARNING:
Smoking By Pregnant Women May Result in Fetal Injury, Premature Birth, And Low Birth Weight.

D. Fourth Quarter Warning (October - December): SURGEON GENERAL'S WARNING:
Cigarette Smoke Contains Carbon Monoxide.

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

A. First Quarter Warning (January - March): SURGEON GENERAL'S WARNING:
Smoking Causes Lung Cancer, Heart Disease, And Emphysema.

Ms Mary Engle
June 8, 2011
Page 9

B. Second Quarter Warning (April - June): SURGEON GENERAL'S
WARNING:
Quitting Smoking Now Greatly Reduces Serious Health Risks.

C. Third Quarter Warning (July - September): SURGEON GENERAL'S
WARNING:
Pregnant Women Who Smoke Risk Fetal Injury And Premature Birth.

D. Fourth Quarter Warning (October - December): SURGEON GENERAL'S
WARNING:
Cigarette Smoke Contains Carbon Monoxide.

Selected packaging samples from those
submitted with the plan.

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

Mohawk



20 Class A Cigarettes

Made by
Native Trading Associates
Mohawk Nation Territory
Akwesasne, NY



Mohawk

20 Class A Cigarettes

Mohawk



2

CTP0311 2
#3881 1 37-028

Mohawk

UNDERAGE
SALE
PROHIBITED

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

200 Class A Cigarettes

UNDERAGE SALE PROHIBITED



Non-Filter Box



Mohawk

Made by Native Trading Associates, Mohawk Nation Territory, Akwesasne, NY



Mohawk



Select 100's

Made by the
Original Tobacco Traders®

20 Class A Cigarettes

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

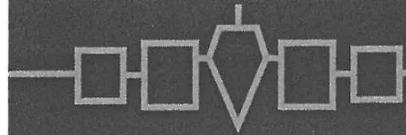


ALL NATURAL
NATIVE®

20 Class A Cigarettes

Made by the
Original Tobacco Traders®

Select 100's



15

NATIVE®

ALL NATURAL

ALL NATURAL
NATIVE®

ALL NATURAL

NATIVE®

CTP0311 15
#38782 37-04

UNDERAGE
SALE
PROHIBITED

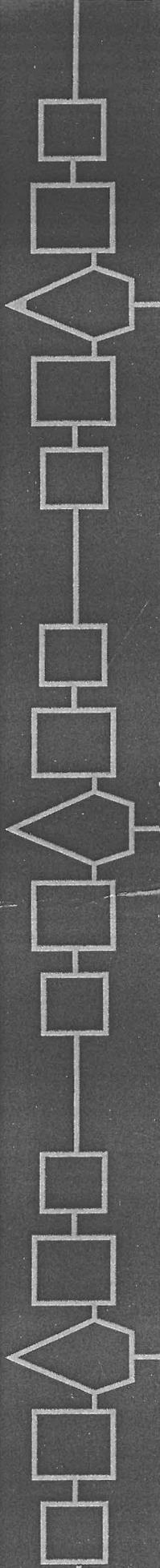
NATIVE

ALL NATURAL

Made by Native Trading Associates
Mohawk Nation Territory
Akwesasne, NY

ALL NATURAL

NATIVE®



Select

Made by the Original Tobacco Traders

All Natural

BOX

200 Class A Cigarettes



Underage Sale Prohibited

NATIVE

ALL NATURAL

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