



Division of
Advertising Practices

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

MEMORANDUM

TO: Public Records
Office of the Secretary

FROM: Bonnie McGregor
Division of Advertising Practices

DATE: October 8, 2015

SUBJECT: Rotational Health Warnings for Cigarettes
File No. P854505

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

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

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

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

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July 9, 2013

LAW OFFICE OF
G. GEORGE BERTRAM

RESULT DRIVEN REPRESENTATION

WWW.RECOVERYLAW.COM

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

Attention: Ms. Sallie Schools

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

Dear Ms. Engle:

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

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

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

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

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July 9, 2013

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

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

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

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

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

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

July 9, 2013

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

Sincerely,

George Bertram by JF

G. George Bertram, Esq.

GGB/lf

Original : FedEx

Enclosures

July 9, 2013

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

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

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

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

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EXHIBIT "B"
TANTUS TOBACCO, LLC

Cigarette Brand

Anticipated Sales in Fiscal 2013(Sticks)

Berkley

Berley

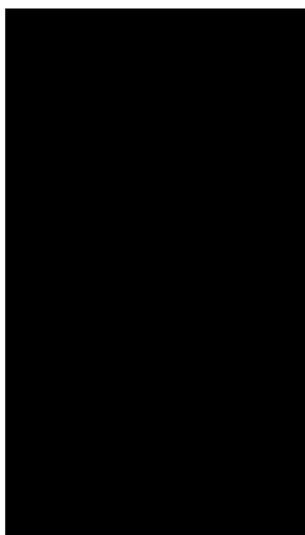
Sport

Main Street

GSmoke

Golden Blend

24/7



Cigarette Brand

Sales in Fiscal 2012 (Stick Count)

Berkley

Berley

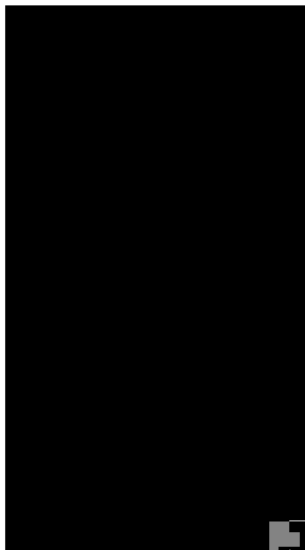
Sport

Main Street

GSmoke

Golden Blend

24/7



July 9, 2013

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

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

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



Division of
Advertising Practices

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

July 10, 2013

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

Dear Mr. Bertram:

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

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

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

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

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

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

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

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

G. George Bertram, Esq.
July 10, 2013
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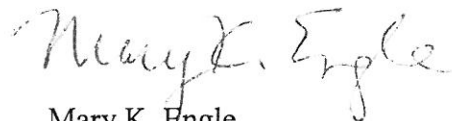
Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

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

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

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

Very truly yours,

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

Mary K. Engle
Associate Director



1041 W State Route 108
Shelton, Washington 98584

July 9, 2013

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

Via Facsimile and U.S. Mail

Dear Ms. Engle:

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

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

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

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

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

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

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

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

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

Sincerely,



Cameron Goodwin, General Manager

Document Prepared by:



Michael Bell

Quality Assurance Manager/FDA, FTC Compliance Manager

360-490-6852

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

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

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

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

Premis
Premis
Premis
Premis
Traditions
Traditions
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Division of
Advertising Practices

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

July 10, 2013

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

Dear Mr. Goodwin:

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

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

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

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

Mr. Cameron Goodwin
 July 10, 2013
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Accordingly, Skookum Creek's plan for simultaneous display of the four health warnings on packaging for the following varieties is hereby approved:

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

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

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

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

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

Mr. Cameron Goodwin
July 10, 2013
Page 3

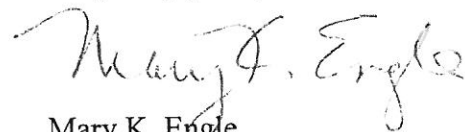
Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents
(published March 19, 2010).

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucml76164.htm.

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

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

Very truly yours,

A handwritten signature in dark ink, appearing to read "Mary K. Engle", written in a cursive style.

Mary K. Engle
Associate Director

**LAW OFFICES OF
BARRY M. BOREN**

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

borenlaw@bellsouth.net

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

July 16, 2013

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

Attention: Mr. Will Ducklow

Renewal of Surgeon General's Warning Rotation Plan for
U.S. Flue-Cured Tobacco Growers, LLC for
1839, Traffic, Fact, Creston, and Passport Cigarettes

Dear Ms. Engle:

Please be advised that we are the attorneys for a manufacturer of tobacco products, U.S. Flue-Cured Tobacco Growers, LLC ("USFC"), a North Carolina limited liability corporation, with offices located at 250 Crown Blvd., Timberlake, North Carolina 27583 and the phone number is (919) 645-6007. USFC wishes to renew its existing equalization Surgeon General's Warning Rotation Plans as required by the Federal Cigarette Labeling and Advertising Act of 1964, as amended, ("Act") (15 U.S.C. §1331 *et seq.*) for cigarettes they are manufacturing in the United States under the brand names "1839," "Traffic," "Fact," "Creston" and "Passport."¹ The contact person for the company will be its Executive Vice President, John Taylor, who can be reached at the above address and phone number.

USFC wishes to renew its equalization plans for the display of the health warnings on packaging for its 1839, Traffic, Fact, Creston and Passport brands of cigarettes.

The brand styles of 1839, Traffic, Fact, Creston and Passport cigarettes USFC intends to manufacture are listed in the attachment at Exhibit "A." Actual samples of the packs and cartons for the various brand styles (listed in Exhibit "A") showing exactly where and how the four (4) Surgeon General's health warnings appear and will continue to appear on individual packs and cartons of the 1839, Traffic, Fact, Creston and Passport brands USFC is manufacturing were enclosed with the original submissions on the dates appearing in Exhibit "B." The health warnings will continue to appear exactly

¹ USFC is no longer producing Kick brand cigarettes at this time and, therefore, we have removed this brand from this renewal plan.

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

Page 2
July 16, 2013

as shown on the samples provided. The brand styles listed in the attachment at Exhibit "A" have been equalized as of this date.

USFC continues to qualify as a small importer/manufacturer as defined by the Act based on the following figures: USFC manufactured approximately [REDACTED] cigarettes (all were either 1839, Traffic, Fact, Creston and Passport brand cigarettes) in the fiscal year 2012.² In fiscal year 2013 to date, it has manufactured approximately [REDACTED] cigarettes (all were 1839, Traffic, Fact, Creston and Passport brand cigarettes).³ USFC anticipates manufacturing approximately [REDACTED] cigarettes of all its brand styles (1839, Traffic, Fact, Creston, and Passport) in fiscal year 2013.

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

As a small manufacturer as defined by the Act, USFC wishes to renew the plan to equalize the health warning statements as required by 15 U.S.C. §1333(c) for its 1839, Traffic, Fact, Creston and Passport brands. Each of the four warning statements will appear on the packs and cartons of each brand style of 1839, Traffic, Fact, Creston and Passport cigarettes manufactured by USFC an equal number of times in the one year period beginning on the date the renewal of this plan is approved and USFC will continue to maintain records demonstrating compliance with this plan.

The individual packs of 1839, Traffic, Fact, Creston and Passport cigarettes to be manufactured by USFC will have the proper health warnings printed by the manufacturer directly on the packs under the cellophane. The cartons will also have the proper health warnings printed directly on the cartons by the manufacturer.

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

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

³ None of the figures provided include the cigarettes USFC is contract manufacturing for Premier Manufacturing Corp., Wellstone Tobacco Co., Lignum 2 and Konci G&D which are covered under their own FTC plans.

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

Page 3
July 16, 2013

health warnings needed to ensure that the display of all four warnings is equalized on the packs and cartons for each brand style by the plan's anniversary date.

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

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

USFC has advertising rotation plans as well as an internet advertising rotation plan in place for its 1839, Traffic, Fact, Creston and Passport cigarettes all of which have been approved by the FTC (see Exhibit "C"). USFC is in compliance with these plans and wishes to make no changes to any of its advertising plans at this time. All other provisions of the existing plans will remain in place.

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

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

Sincerely yours,

LAW OFFICES OF BARRY M. BOREN


Barry M. Boren

BMB:mw/encs.

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

1839

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

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

Non Filter King Size Soft Pack

TRAFFIC

Red King Size Box
 Blue King Size Box
 Menthol Green King Size Box
 Non-Filter King Size Soft Pack

Red 100's Box
 Blue 100's Box
 Menthol Green 100's Box
 Silver 100's Box (med. blue packaging)
 Menthol Silver 100's Box (med. green packaging)

FACT

Regular King Size Box
 Menthol King Size Box

CRESTON

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

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

Full Flavor King Size Box
 Menthol King Size Box

Full Flavor 100's Box
 Menthol 100's Box

PASSPORT

Full Flavor King Size Soft Pack
 Menthol King Size Soft Pack
 Non-Filter King Size Soft Pack
 Full Flavor 100's Box
 Menthol 100's Box

Full Flavor 100's Soft Pack
 Menthol 100's Soft Pack
 Full Flavor King Size Box
 Menthol King Size Box

EXHIBIT "B"
U.S. FLUE-CURED TOBACCO GROWERS, INC.

<u>BRAND</u>	<u>DATE[S] PACKAGING SUBMITTED TO FTC</u>
1839	2/20/07 5/12/10 5/23/12 (Non Filter King Size)
Traffic	4/29/05 and 11/9/10
Fact	5/9/05 6/8/05
Creston	8/11/05
Passport	8/18/05

EXHIBIT "C"U.S. FLUE-CURED TOBACCO GROWERS, INC.Advertising Plans

<u>Date of FTC Approval</u>	<u>Type of Plan</u>	<u>Date of Plan</u>
7/14/05	Advertising Plan (Traffic, Fact & Kick)	7/13/05
9/19/05	Advertising Plan (Creston)	9/14/05
9/26/05	Advertising Plan (Passport)	9/14/05
1/10/06	Internet Advertising Plan (Traffic, Fact, Kick, Creston & Passport)	1/5/06
8/24/06	Spanish Language Advertisements (Traffic, Fact, Kick, Creston & Passport)	8/21/06
4/5/07	Advertising Plan (1839)	2/20/07



Division of
Advertising Practices

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

July 18, 2013

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

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of U.S. Flue-Cured Tobacco Growers, LLC ("USFC") on July 16, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the 1839, Traffic, Fact, Creston, and Passport brands of cigarettes.

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

<u>Brand</u>	<u>Date(s)</u>
1839	February 20, 2007 May 12, 2010 May 23, 2012
Traffic	April 29, 2005 November 9, 2010
Fact	May 9, 2005 June 8, 2005

¹ USFC stated in its July 16, 2013 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on these dates.

Barry M. Boren, Esq.
 July 18, 2013
 Page 2

Creston

August 11, 2005

Passport

August 18, 2005

Accordingly, USFC's plan for simultaneous display of the four health warnings on packaging for the following varieties is hereby approved effective on the date of this letter:

- Eleven varieties of the 1839 brand: Red Box (Kings and 100's), Blue Box (Kings and 100's), Silver Box (Kings and 100's), Menthol Green Box (Kings and 100's), Menthol Blue Box (Kings and 100's), and Non-Filter Kings Soft Pack;
- Nine varieties of the Traffic brand: Red Box (Kings and 100's), Blue Box (Kings and 100's), Menthol Green Box (Kings and 100's), Silver 100's Box (medium blue packaging), Menthol Silver 100's Box (medium green packaging), and Non-Filter Kings Soft Pack;
- Two varieties of the Fact brand: Regular Kings Box and Menthol Kings Box;
- Nine varieties of the Creston brand: Full Flavor Soft Pack (Kings and 100's), Menthol Soft Pack (Kings and 100's), Non-Filter Kings Soft Pack, Full Flavor Box (Kings and 100's), and Menthol Box (Kings and 100's); and
- Nine varieties of the Passport brand: Full Flavor Soft Pack (Kings and 100's), Menthol Soft Pack (Kings and 100's), Non-Filter Kings Soft Pack, Full Flavor Box (Kings and 100's), and Menthol Box (Kings and 100's).

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

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

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

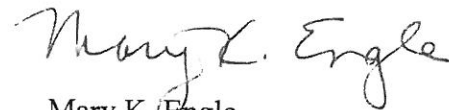
Barry M. Boren, Esq.
July 18, 2013
Page 3

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

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

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

Very truly yours,

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

Mary K. Engle
Associate Director



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

July 2, 2013

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

**RE: COMMONWEALTH BRANDS, INC.
CIGARETTE LABELING ROTATION PLAN REVISION**

Dear Ms. Engle:

On March 8, 2013, in correspondence to Rhondetta Walton, you advised that Commonwealth Brands' plan for the display of the four health warnings for all its packaging, including packaging for the Montclair brand, had been approved.

Commonwealth Brands hereby requests approval of a plan revision relating to four (4) styles of Montclair. The revision is being requested as the names of the brand styles have changed and the packaging has been redesigned to (i) modify the coloration, (ii) to reposition certain information such as the brand identification; and (iii) to add the descriptors "black" "blue," "silver," and "menthol gold" as indicated below.

MONTCLAIR BRAND STYLES

Previous Brand Style Names

Blue Filter 100s Box
Gray Filter 100s Box
White Filter 100s Box
Menthol Green Filter 100s Box

Revised Brand Style Names

Black Filter 100s Box
Blue Filter 100s Box
Silver Filter 100s Box
Menthol Gold Filter 100s Box

These packages will replace the Montclair packaging currently approved by the FTC. Sample packs and cartons for the "Black" and "Silver" brand styles were submitted to your office in correspondence dated May 29, 2013, and sample packs and cartons for the "Blue" and "Menthol Gold" brands styles were submitted on June 6, 2013. The four health warnings will appear exactly as shown on the samples submitted on the dates referenced above. The warnings read precisely as required by the Federal Cigarette Labeling and Advertising Act.

Based on the sales volume for the one-year period ending December 31, 2012, none of the Montclair brand styles listed above will exceed one fourth of one percent (0.25%) of

P.O. Box 407130 Fort Lauderdale, FL 33340-7130 Ph. (954) 772-9000

www.commonwealthbrands.com

An IMPERIAL TOBACCO GROUP company

cigarettes sold in the United States for the one year period covered by our existing plan approved on March 8, 2013. Through the date of this application, the warnings on the packaging for the brand styles in the chart above have been equalized to date. The warnings on all Montclair brand styles will continue to be equalized in accordance with Commonwealth Brands' plan approved on March 8, 2013.

Commonwealth Brands will continue to be in compliance with the previously approved advertising plans for the Montclair brand.

If you require any additional information, please contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Millie Lukose". The signature is fluid and cursive, with the first name "Millie" written in a larger, more prominent script than the last name "Lukose".

Millie Lukose
Legal Counsel

Exhibit A – List of Brand Styles Following Approval of this Plan Revision
Exhibit B - Quarterly Warning Rotation Plan for Advertisements

EXHIBIT A

**COMMONWEALTH BRANDS ROTATION PLAN
PACKAGING AND CARTON LABELS**

BRAND STYLES FOLLOWING APPROVAL OF THIS PLAN REVISION

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

CROWNS

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

DAVIDOFF

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

FORTUNA

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

GAULOISES

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

GITANES

DARK BLUE FILTER KING SIZE BOX
BLUE FILTER KING SIZE BOX

MALIBU

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

MONTCLAIR

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

RAVEN

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

RIVIERA

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

SF

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

SONOMA

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

TUSCANY

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

USA GOLD

RED FILTER KING SIZE SOFT PACK
 RED FILTER KING SIZE BOX
 RED FILTER 100s SOFT PACK
 RED FILTER 100s BOX
 GOLD FILTER KING SIZE SOFT PACK
 GOLD FILTER KING SIZE BOX
 GOLD FILTER 100s SOFT PACK
 GOLD FILTER 100s BOX
 BLUE FILTER KING SIZE SOFT PACK
 BLUE FILTER KING SIZE BOX
 BLUE FILTER 100s SOFT PACK

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

WEST

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

EXHIBIT BCOMMONWEALTH BRANDS
ADVERTISING ROTATION PLANQUARTER IN WHICH
MATERIALS ARE PRODUCED

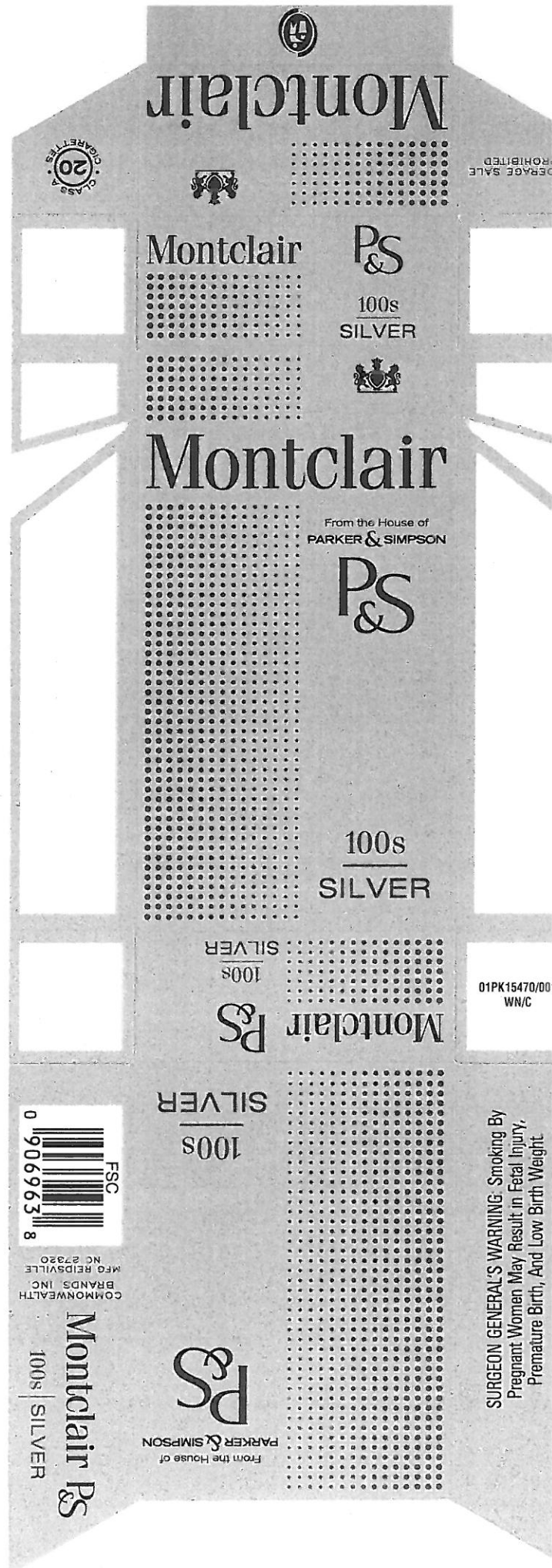
WARNING NOTICE UTILIZED

BRAND

	USA GOLD	RIVIERA	SONOMA	MONTCLAIR
1 st Q (Jan – Mar)	A	B	C	D
2 nd Q (Apr. – June)	B	C	D	A
3 rd Q (July – Sept.)	C	D	A	B
4 th Q (Oct. – Dec.)	D	A	B	C
	MONTCLAIR	TUSCANY	WEST	MALIBU
1 st Q (Jan – Mar)	A	B	C	D
2 nd Q (Apr. – June)	B	C	D	A
3 rd Q (July – Sept.)	C	D	A	B
4 th Q (Oct. – Dec.)	D	A	B	C
	FORTUNA	GAULOISES	GITANES	RAVEN
1 st Q (Jan – Mar)	A	B	C	D
2 nd Q (Apr. – June)	B	C	D	A
3 rd Q (July – Sept.)	C	D	A	B
4 th Q (Oct. – Dec.)	D	A	B	C
		SF	CROWNS	
1 st Q (Jan – Mar)		B	C	
2 nd Q (Apr. – June)		C	D	
3 rd Q (July – Sept.)		D	A	
4 th Q (Oct. – Dec.)		A	B	
	MULTIPLE BRANDS/ NON-BRAND SPECIFIC			
1 st Q (Jan – Mar)	A			
2 nd Q (Apr. – June)	B			
3 rd Q (July – Sept.)	C			
4 th Q (Oct. – Dec.)	D			

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

Selected packaging samples from those
submitted with the plan.





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

Montclair

100s | MENTHOL GOLD

100s | MENTHOL GOLD

Montclair

From the House of

PARKER & SIMPSON

P&S

From the House of

PARKER & SIMPSON

P&S

COMMONWEALTH
BRANDS, INC.
REIDSVILLE, NC 27320 USA

CLASS A
200 CIGARETTES/20s

Montclair



Division of
Advertising Practices

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

July 19, 2013

Ms. Millie Lukose
Commonwealth Brands, Inc.
P.O. Box 407130
Fort Lauderdale, FL 33340-7130

Dear Ms. Lukose:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, Commonwealth Brands, Inc.'s ("Commonwealth") March 7, 2013 plan for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Crowns, Davidoff, Fortuna, Gauloises, Gitanes, Malibu, Montclair, Raven, Riviera, SF, Sonoma, Tuscany, USA Gold, and West brands of cigarettes was approved on March 8, 2013.

By letter dated July 2, 2013, you now propose to change the names and modify the packaging of the following box varieties of the Montclair brand:

<u>Previous Name</u>	<u>New Name</u>
Montclair Blue Filter 100's	Montclair Black Filter 100's
Montclair Gray Filter 100's	Montclair Blue Filter 100's
Montclair White Filter 100's	Montclair Silver Filter 100's
Montclair Menthol Green Filter 100's	Montclair Menthol Gold Filter 100's

It appears that the health warnings on the modified packaging for the re-named varieties of the Montclair brand submitted with your letters dated May 29 and June 6, 2013 continue to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.

I wish to remind you that the Commission's March 8, 2013 approval of Commonwealth's plan for simultaneous display of the warnings on packaging for its cigarettes expires on March 7, 2014, or when the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

Ms. Millie Lukose
July 19, 2013
Page 2

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

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

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

Very truly yours,

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

Mary K. Engle
Associate Director

SENECA MANUFACTURING COMPANY

MAKERS OF HERON CIGARETTES



PO Box 496
175 Rochester Street
Salamanca, NY 14779

Phone: 716-945-4400
Fax: 716-945-4401

July 23, 2013

FEDERAL TRADE COMMISSION
MS MARY ENGLE ASSOCIATE DIRECTOR
600 PENNSYLVANIA AVENUE
WASHINGTON DC 20580

Re: Heron Cigarettes

Dear Ms. Engle:

Please consider this letter our annual compliance letter. Our plan for the simultaneous display of the Surgeon General's warnings on packaging and the quarterly rotation of the Surgeon General's warnings on advertising for Heron cigarettes was originally submitted to the Federal Trade Commission on December 17, 2007, and was approved on December 19, 2007.

The Heron cigarette brand will now be manufactured in the following varieties:

Red 100's Soft Pack
Gold 100's Soft Pack
Silver 100's Soft Pack
Menthol 100's Soft Pack
Menthol Gold 100's Soft Pack
Crimson 100's Soft Pack

Red 100's Box
Gold 100's Box
Silver 100's Box
Menthol 100's Box
Menthol Gold 100's Box
Crimson 100's Box

No. 33 Black Red 100's Box
No. 33 Black Gold 100's Box
No. 33 Black Menthol 100's Box

Non Filter King Box

Red King Size Soft Pack
Gold King Size Soft Pack
Silver King Size Soft Pack
Menthol King Size Soft Pack
Menthol Gold King Size Soft Pack
Crimson King Soft Pack

Red King Size Box
Gold King Size Box
Silver King Size Box
Menthol King Size Box
Menthol Gold King Size Box
Crimson King Box

No. 33 Black Red King Box
No. 33 Black Gold King Box
No. 33 Black Menthol King Box

Non Filter King Soft Pack

FEDERAL TRADE COMMISSION
MS MARY ENGLE ASSOCIATE DIRECTOR
RE: HERON CIGARETTES
JULY 23, 2013
PAGE 2

No. 33 Black Red 100's Soft Pack
No. 33 Black Gold 100's Soft Pack
No. 33 Black Menthol 100's Soft Pack

No. 33 Black Red King Soft Pack
No. 33 Black Gold King Soft Pack
No. 33 Black Menthol King Soft Pack

These are the only types of Heron Cigarettes which we are manufacturing.

These cigarettes are packaged in 200 count cartons ("Outer Carton"). Each Outer Carton contains ten (10) packs of twenty (20) cigarettes each ("pack"). The warnings will appear exactly as shown in samples provided to your office with our letters dated June 16, 2010, June 23, 2010, June 25, 2010, February 4, 2011, February 7, 2012 and March 21, 2012.

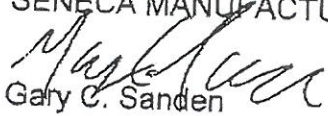
Seneca Manufacturing Company's low sales volume of cigarettes fits the criteria for the alternative to quarterly rotation of warnings on packaging, provided for in Section 1333 (c)(2) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. 1331. The sales for each brand style for the 2012 fiscal year (calendar year ending December 31, 2012) are set out in Exhibit A along with anticipated 2013 sales.

If this plan for the alternative to quarterly rotation of the warnings on the packaging is approved, the four (4) cigarette health warnings will appear on the packs and cartons of each Heron cigarette brand style an equal number of times for the one year period beginning on the date of approval of this plan. To ensure the cigarette health warnings appear on the Heron cigarette brand styles as equal number of times throughout the plan year, raw material packaging inventory will be stored and loaded into packaging machines alternating the health warnings. Seneca Manufacturing Company will maintain records of compliance with approved plan. We will continue to advertise according to our plan approved by FTC on December 17, 2007.

If you should have any questions or require anything further, please feel free to contact this office.

Sincerely,

SENECA MANUFACTURING COMPANY


Gary C. Sanden

GCS/klc
Attachment

Seneca Manufacturing Company Items Sold to Customers

Heron Brand	2012 Sales	Anticipated 2013
Crimson King Box		
Red King Size Box		
Gold King Size Box		
Silver King Size Box		
Menthol King Size Box		
Menthol Gold King Size Box		
Non Filter King Box		
No. 33 Black Red King Box		
No. 33 Black Gold King Box		
No. 33 Black Menthol King Box		
Red King Size Soft Pack		
Gold King Size Soft Pack		
Silver King Size Soft Pack		
Menthol King Size Soft Pack		
Menthol Gold King Size Soft Pack		
Crimson 100's Box		
Red 100's Box		
Gold 100's Box		
Silver 100's Box		
Menthol 100's Box		
Menthol Gold 100's Box		
No. 33 Black Red 100's Box		
No. 33 Black Gold 100's Box		
No. 33 Black Menthol 100's Box		
Red 100's Soft Pack		
Gold 100's Soft Pack		
Silver 100's Soft Pack		
Menthol 100's Soft Pack		
Menthol Gold 100's Soft Pack		
Crimson King Soft Pack		
No. 33 Black Red King SP		
No. 33 Black Gold King SP		
No. 33 Black Menthol King SP		
No. 33 Black Red 100 SP		
No. 33 Black Gold 100 SP		
No. 33 Black Menthol 100 SP		
Natural 100's Box	-	-
Natural Smooth 100's Box	-	-
Natural Menthol 100's Box	-	-
Natural King Box	-	-
Natural Smooth King Box	-	-
Natural Menthol King Box	-	-
Crimson 100's SP	-	-
Non Filter King SP	-	-

Seneca Manufacturing Company Items Sold to Customers

Heron Brand	2012 Sales	Anticipated 2013
SandS Brand	2012 Sticks Sold	2013 Anticipated
Red King Box		
Gold King Box		
Silver King Box		
Menthol King Box		
Menthol Blue King Box		
Red King SP		
Gold King SP		
Silver King SP		
Menthol King SP		
Menthol Blue King SP		
Red 100's Box		
Gold 100's Box		
Silver 100's Box		
Menthol 100's Box		
Menthol Blue 100's Box		
Red 100's SP		
Gold 100's SP		
Silver 100's SP		
Menthol 100's SP		
Menthol Blue 100's SP		



Division of
Advertising Practices

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

July 23, 2013

Mr. Gary C. Sanden
Seneca Manufacturing Company
P.O. Box 496
175 Rochester Street
Salamanca, NY 14779

Dear Mr. Sanden:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Seneca Manufacturing Company ("Seneca") on July 23, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Heron brand of cigarettes.

Seneca's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letters dated June 16, 23, and 25, 2010, February 4, 2011, February 7, 2012, and March 21, 2012 continue to appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹

Accordingly, Seneca's plan for simultaneous display of the four health warnings on packaging is hereby approved for the following thirty-eight varieties of the Heron brand: Red Kings (box and soft pack), Red 100's (box and soft pack), Gold Kings (box and soft pack), Gold 100's (box and soft pack), Silver Kings (box and soft pack), Silver 100's (box and soft pack), Menthol Kings (box and soft pack), Menthol 100's (box and soft pack), Menthol Gold Kings (box and soft pack), Menthol Gold 100's (box and soft pack), Crimson Kings (box and soft pack), Crimson 100's (box and soft pack), No. 33 Black Gold Kings (box and soft pack), No. 33 Black Gold 100's (box and soft pack), No. 33 Black Red Kings (box and soft pack), No. 33

¹ Seneca stated in its July 23, 2013 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on these dates. Although the warnings on the packs for the kings size soft pack varieties submitted on February 7, 2012 did not meet the size requirements of the Cigarette Act, corrected samples were submitted on March 21, 2012.

Mr. Gary C. Sanden
July 23, 2013
Page 2

Black Red 100's (box and soft pack), No. 33 Black Menthol Kings (box and soft pack), No. 33 Black Menthol 100's (box and soft pack), and Non-Filter Kings (box and soft pack).

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

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

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

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

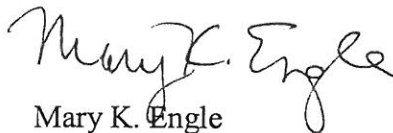
This approval is effective on the date of this letter and runs through July 22, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

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

Mr. Gary C. Sanden
July 23, 2013
Page 3

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

Very truly yours,

A handwritten signature in black ink, reading "Mary K. Engle". The signature is written in a cursive style with a large, looped "M" and a long, sweeping "E".

Mary K. Engle
Associate Director



July 17, 2013

VIA FACSIMILE 202-326-3259;
VIA OVERNIGHT COURIER

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

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

Dear Ms. Engle:

This letter represents a request for renewal of the Label Statement Rotation Plan of Seneca-Cayuga Tobacco Company ("SCTC"), we hereby submit a Surgeon General's Equalization Plan for SKYDANCER and GOLDEN BAY as required under the *Federal Cigarette Labeling and Advertising Act of 1984* (15 U.S.C. § 1331 (1998), et seq.), as amended ("FCLAA"), for all styles of SKYDANCER and GOLDEN BAY brand soft pack and hard pack varieties. SCTC previously submitted a 2012 Plan Renewal on July 20, 2012 and your office approved the prior Plan on July 23, 2012.

SCTC is the manufacturer of SKYDANCER and GOLDEN BAY brand cigarettes. SCTC does not manufacture any other brands. The location of the factory is 65490 East 240 Road, Grove, OK 74344. Chuck Craig is Manager.

SCTC requests that the following styles constitute the Plan:

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

**SENECA – CAYUGA
TOBACCO COMPANY**

Ms. Mary Engle
July 17, 2013
Page 2

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

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

For fiscal year 2012, our total sales were [REDACTED] sticks of the SKYDANCER brand and [REDACTED] sticks of the GOLDEN BAY brand. Anticipated 2013 sales of SKYDANCER are [REDACTED] and GOLDEN BAY is [REDACTED] sticks.

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

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

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

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

Very truly yours,



Cindy Gaines



Division of
Advertising Practices

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

July 23, 2013

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

Dear Ms. Gaines:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Seneca-Cayuga Tobacco Company ("Seneca-Cayuga") on July 17, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Skydancer and Golden Bay brands of cigarettes.

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

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

¹ Seneca-Cayuga stated in its July 17, 2013 letter that the four health warnings will continue to appear exactly as shown on the sample packs and cartons submitted on June 17, 2010.

Ms. Cindy Gaines
 July 23, 2013
 Page 2

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

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

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

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

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

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

Very truly yours,



Mary K. Engle
 Associate Director

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

NANCY ELLEN KEANE
 804.697.1272 telephone
 804.698.5140 facsimile
 nancyellen.keane@troutmansanders.com

TROUTMAN SANDERS

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

August 1, 2013

VIA EMAIL and FEDEX

Mary K. Engle, Associate Director
 Division of Advertising Practices
 Federal Trade Commission
 601 New Jersey Avenue, N.W.
 Room NJ3212
 Washington, DC 20001
 Attn: Arien Parham (aparham@ftc.gov)

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

Dear Ms. Engle:

On behalf of Cherokee Tobacco Company, LLC ("Cherokee") we hereby submit the Surgeon General's Equalization Plan for Cherokee as required under the *Federal Cigarette Labeling and Advertising Act of 1984* (15 U.S.C. § 1331 (1998), et seq.), as amended ("FCLAA"), for all styles of CHEROKEE brand soft pack and hard pack varieties. Cherokee previously submitted its 2012 Plan Renewal on August 9, 2012 and your office approved the prior Plan on August 9, 2012.

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

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

Cherokee has a plan for the following styles:

Cherokee Red Kings soft pack, Cherokee Red 100's soft pack, Cherokee Blue Kings soft pack, Cherokee Blue 100's soft pack, Cherokee Blue Kings Box, Cherokee Menthol Green Kings soft pack, Cherokee Menthol Green 100's

TROUTMAN
SANDERS

August 1, 2013
Page 2

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

In fiscal year 2012, our total sales were [REDACTED] sticks of the Cherokee brand. Anticipated sales of CHEROKEE in fiscal year 2013 will total [REDACTED] sticks.

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

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

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

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

Very truly yours,

Nancyellen Keane
Nancyellen Keane

cc: Kathryn C. Farley



Division of
Advertising Practices

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

August 6, 2013

Nancyellen Keane, Esq.
Troutman Sanders LLP
1001 Haxall Point
P.O. Box 1122
Richmond, VA 23218

Dear Ms. Keane:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of Cherokee Tobacco Company, LLC ("Cherokee") on August 1, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Cherokee brand of cigarettes.

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

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

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

¹ Cherokee stated in its August 1, 2013 letter that the four health warnings will appear exactly as shown on the sample packs and cartons submitted on June 3, 2010.

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

Nancyellen Keane, Esq.
August 6, 2013
Page 2

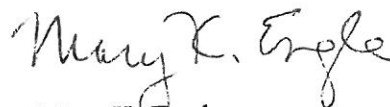
Please note that this letter only approves Cherokee's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness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

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

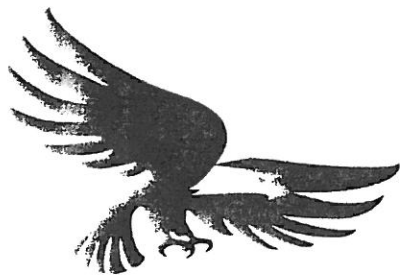
This approval is effective on the date of this letter and runs through August 5, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

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

Very truly yours,



Mary K. Engle
Associate Director



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

August 2, 2013

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

**RE: COMMONWEALTH BRANDS, INC.
CIGARETTE LABELING ROTATION PLAN REVISION**

Dear Ms. Engle:

On March 8, 2013, in correspondence to Rhondetta Walton, you advised that Commonwealth Brands' plan for the display of the four health warnings for all its packaging, including packaging for the USA Gold brand, had been approved.

Commonwealth Brands hereby requests approval of a plan revision relating to all styles of USA Gold. The revision is being requested as the names of some of the brand styles have changed and the packaging has been redesigned to (i) use color on the entire pack (versus white top / color bottom), and (ii) to add the descriptors "red," "gold," "blue," "menthol," and "menthol gold" as indicated below.

USA GOLD BRAND STYLE

Previous Brand Style Names

Red Filter King Size Soft Pack
Red Filter King Size Box
Red Filter 100s Soft Pack
Red Filter 100s Box
Gold Filter King Size Soft Pack
Gold Filter King Size Box
Gold Filter 100s Soft Pack
Gold Filter 100s Box
Blue Filter King Size Soft Pack
Blue Filter King Size Box
Blue Filter 100s Soft Pack
Blue Filter 100s Box
Menthol Green Filter King Size Soft Pack
Menthol Green Filter 100s Soft Pack
Menthol Green Filter 100s Box

Revised Brand Style Names

Red Filter King Size Soft Pack
Red Filter King Size Box
Red Filter 100s Soft Pack
Red Filter 100s Box
Gold Filter King Size Soft Pack
Gold Filter King Size Box
Gold Filter 100s Soft Pack
Gold Filter 100s Box
Blue Filter King Size Soft Pack
Blue Filter King Size Box
Blue Filter 100s Soft Pack
Blue Filter 100s Box
Menthol Gold Filter King Size Soft Pack
Menthol Gold Filter 100s Soft Pack
Menthol Gold Filter 100s Box

P.O. Box 407130 Fort Lauderdale, FL 33340-7130 Ph. (954) 772-9000

www.commonwealthbrands.com
An IMPERIAL TOBACCO GROUP company

Menthol Dark Green Filter King Size Soft Pack

Menthol Dark Green Filter King Size Box

Menthol Dark Green Filter 100s Soft Pack

Menthol Dark Green Filter 100s Box

Non Filter King Size Soft Pack

Menthol Filter King Size Soft Pack (Dark Green packaging)

Menthol Filter King Size Box (Dark Green packaging)

Menthol Filter 100s Soft Pack (Dark Green packaging)

Menthol Filter 100s Box (Dark Green packaging)

Non Filter King Size Soft Pack

Commonwealth Brands intends to continue to use the packaging currently approved by the FTC for the USA Gold brand styles until the packaging inventory runs out, and then will transition to the revised packaging submitted on June 19 and July 18, 2013. Sample packs and cartons for the "Blue" brand style were submitted with our letter dated July 18, 2013. Sample packs and cartons for the "Red", "Gold", "Menthol Gold", and "Menthol" brand styles were submitted to your office in correspondence dated June 19, 2013. Please disregard the sample packs and cartons for the "Silver" brand style, also submitted to your office in correspondence dated June 19, 2013, as these samples will not be used. The four health warnings will appear exactly as shown on the samples submitted on the dates referenced above. The warnings read precisely as required by the Federal Cigarette Labeling and Advertising Act.

Based on the sales volume for the one-year period ending December 31, 2012, none of the USA Gold brand styles listed above will exceed one fourth of one percent (0.25%) of cigarettes sold in the United States for the one year period covered by our existing plan approved on March 8, 2013. The warnings on all USA Gold brand styles will continue to be equalized in accordance with Commonwealth Brands' March 8, 2013 plan.

Commonwealth Brands will continue to be in compliance with the previously approved advertising plans for the USA Gold brand.

If you require any additional information, please contact me.

Sincerely,



Millie P. Lukose
Legal Counsel

Exhibit A – List of Brand Styles Following Approval of this Plan Revision
Exhibit B - Quarterly Warning Rotation Plan for Advertisements

EXHIBIT A

**COMMONWEALTH BRANDS ROTATION PLAN
PACKAGING AND CARTON LABELS**

BRAND STYLES FOLLOWING APPROVAL OF THIS PLAN REVISION

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

CROWNS

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

DAVIDOFF

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

FORTUNA

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

GAULOISES

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

GITANES

DARK BLUE FILTER KING SIZE BOX
BLUE FILTER KING SIZE BOX

MALIBU

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

MONTCLAIR

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

RAVEN

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

RIVIERA

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

SF

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

SONOMA

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

TUSCANY

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

USA GOLD

RED FILTER KING SIZE SOFT PACK
 RED FILTER KING SIZE BOX
 RED FILTER 100s SOFT PACK
 RED FILTER 100s BOX
 GOLD FILTER KING SIZE SOFT PACK
 GOLD FILTER KING SIZE BOX
 GOLD FILTER 100s SOFT PACK
 GOLD FILTER 100s BOX
 BLUE FILTER KING SIZE SOFT PACK
 BLUE FILTER KING SIZE BOX
 BLUE FILTER 100s SOFT PACK

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

WEST

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

EXHIBIT B**COMMONWEALTH BRANDS
ADVERTISING ROTATION PLAN**QUARTER IN WHICH
MATERIALS ARE PRODUCED

WARNING NOTICE UTILIZED

BRAND

	USA GOLD	RIVIERA	SONOMA	MONTCLAIR
1 st Q (Jan – Mar)	A	B	C	D
2 nd Q (Apr. – June)	B	C	D	A
3 rd Q (July – Sept.)	C	D	A	B
4 th Q (Oct. – Dec.)	D	A	B	C
	MONTCLAIR	TUSCANY	WEST	MALIBU
1 st Q (Jan – Mar)	A	B	C	D
2 nd Q (Apr. – June)	B	C	D	A
3 rd Q (July – Sept.)	C	D	A	B
4 th Q (Oct. – Dec.)	D	A	B	C
	FORTUNA	GAULOISES	GITANES	RAVEN
1 st Q (Jan – Mar)	A	B	C	D
2 nd Q (Apr. – June)	B	C	D	A
3 rd Q (July – Sept.)	C	D	A	B
4 th Q (Oct. – Dec.)	D	A	B	C
		SF	CROWNS	
1 st Q (Jan – Mar)		B	C	
2 nd Q (Apr. – June)		C	D	
3 rd Q (July – Sept.)		D	A	
4 th Q (Oct. – Dec.)		A	B	
	MULTIPLE BRANDS/ NON-BRAND SPECIFIC			
1 st Q (Jan – Mar)	A			
2 nd Q (Apr. – June)	B			
3 rd Q (July – Sept.)	C			
4 th Q (Oct. – Dec.)	D			

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

Selected packaging samples from those
submitted with the plan.



USA
GOLD

COMMONWEALTH BRANDS, INC.
REIDSVILLE, NC 27320 USA

CLASS A
200 CIGARETTES/20s



BOX

USA
GOLD

MADE IN USA

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

MADE IN USA

USA
GOLD
GOLD



200

200

BOX



Division of
Advertising Practices

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

August 8, 2013

Ms. Millie Lukose
Commonwealth Brands, Inc.
P.O. Box 407130
Fort Lauderdale, FL 33340-7130

Dear Ms. Lukose:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, Commonwealth Brands, Inc.'s ("Commonwealth") March 7, 2013 plan for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Crowns, Davidoff, Fortuna, Gauloises, Gitanes, Malibu, Montclair, Raven, Riviera, SF, Sonoma, Tuscany, USA Gold, and West brands of cigarettes was approved on March 8, 2013.

By letter dated August 2, 2013, you now propose to modify the packaging for each variety of the USA Gold brand, and to change the names of certain varieties as follows:

Previous Name

New Name

Red Filter King Size Soft Pack	<i>Name Unchanged</i>
Red Filter King Size Box	<i>Name Unchanged</i>
Red Filter 100's Soft Pack	<i>Name Unchanged</i>
Red Filter 100's Box	<i>Name Unchanged</i>
Gold Filter King Size Soft Pack	<i>Name Unchanged</i>
Gold Filter King Size Box	<i>Name Unchanged</i>
Gold Filter 100's Soft Pack	<i>Name Unchanged</i>
Gold Filter 100's Box	<i>Name Unchanged</i>
Blue Filter King Size Soft Pack	<i>Name Unchanged</i>
Blue Filter King Size Box	<i>Name Unchanged</i>
Blue Filter 100's Soft Pack	<i>Name Unchanged</i>
Blue Filter 100's Box	<i>Name Unchanged</i>
Menthol Green Filter King Size Soft Pack	Menthol Gold Filter King Size Soft Pack
Menthol Green Filter 100'S Soft Pack	Menthol Gold Filter 100's Soft Pack
Menthol Green Filter 100'S Box	Menthol Gold Filter 100's Box

Ms. Millie Lukose
 August 8, 2013
 Page 2

<u>Previous Name</u>	<u>New Name</u>
Menthol Dark Green Filter King Size Soft Pack	Menthol Filter King Size Soft Pack (Dark Green packaging)
Menthol Dark Green Filter King Size Box	Menthol Filter King Size Box (Dark Green packaging)
Menthol Dark Green Filter 100's Soft Pack	Menthol Filter 100'S Soft Pack (Dark Green packaging)
Menthol Dark Green Filter 100's Box	Menthol Filter 100'S Box (Dark Green packaging)
Non-Filter King Size Soft Pack	<i>Name Unchanged</i>

It appears that the health warnings on the modified packaging for the USA Gold brand submitted with your letters dated June 19 and July 18, 2013 continue to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹

I wish to remind you that the Commission's March 8, 2013 approval of Commonwealth's plan for simultaneous display of the warnings on packaging for its cigarettes expires on March 7, 2014, or when the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

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

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

¹ Commonwealth stated in its August 2, 2013 letter that it intends to run out its existing inventory of approved packaging for the USA Gold brand.


Ms. Millie Lukose

August 8, 2013

Page 3

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

Very truly yours,

A handwritten signature in dark ink, appearing to read "Mary K. Engle". The signature is fluid and cursive, with a large, stylized "M" and "E".

Mary K. Engle
Associate Director

Holland & Knight

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

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

August 6, 2013

VIA FEDERAL EXPRESS

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

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

Dear Ms. Engle:

On behalf of Japan Tobacco International U.S.A., Inc., a California corporation with its principal office at Glenpointe Centre West, 500 Frank W. Burr Boulevard, Suite 24, Teaneck, New Jersey 07666 and its affiliates (collectively "JTI"), we respectfully re-submit an application pursuant to Section 4(c)(2) of the Federal Cigarette Labeling and Advertising Act, as amended (the "Act"), seeking approval for JTI to display the warning labels specified in Section 4(a)(1) of the Act on limited edition (*i.e.* they will not replace the current versions) packages and cartons for five of the brand styles within its "Wave" brand family, namely: Full Flavor, Menthol, Menthol Green, Blue and Silver king size hard packs, in the manner provided in Section 4(c)(2)(C) of the Act, as provided in paragraph 2(b) of the Label Statement Rotation Plan of JTI submitted to the Federal Trade Commission on August 28, 1985 (the "Plan") and in advertising, as subsequently amended and approved, most recently on February 14, 2013 effective through February 13, 2014. We submitted under cover of letter dated May 17, 2013, for your approval, specimens of individual packages and cartons for such five brand styles with each of the four Surgeon General's health warnings.

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

- (a) the cigarettes sold by JTI in the U.S. continue to comply with the two-tiered test in Section 4(c)(2) of the Act. The total number of cigarettes manufactured by JTI and sold in the United States during JTI's last fiscal year ended December 31, 2012 was less than [REDACTED] and the total number of cigarettes of any brand

Ms. Mary K. Engle
August 6, 2013
Page 2

style manufactured by JTI and sold in the United States during such year was less than [REDACTED] and therefore (i) each brand style of cigarettes which JTI manufactures and sells accounted for less than one-fourth of one percent of all cigarettes sold in the United States during the most recent completed year and (ii) more than one-half (*i.e.* all) of the cigarettes manufactured by JTI for sale in the United States are packaged into brand styles which meet the requirements of clause (i);

- (b) the statutorily mandated warnings will appear exactly as shown on the sample individual packages and cartons submitted to the Federal Trade Commission under cover of letter dated May 17, 2013 for these new packaging varieties unless and until revised sample individual packages and cartons are submitted to the Federal Trade Commission on JTI's behalf and approved by the Federal Trade Commission; and
- (c) JTI will equally display the four warning labels specified in Section 4(a)(1) of the Act on packages and cartons of cigarettes for each new packaging variety for the one year period beginning on the date of approval for the Plan and JTI will keep records demonstrating compliance with the Plan.

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

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

If you should have any further questions in connection with this application, please call me at (212) 513-3470. We enclosed with our letter dated May 17, 2013 a Federal Express airway bill and envelope for your use, if possible, in transmitting an approval letter to us in order to ensure its timely receipt. In addition, it would be appreciated if such approval letter could be faxed to me at 212-341-7103.

Thank you for your continued cooperation in this matter.

Very truly yours,



Neal N. Beaton

Enclosure

Attachment 1

Export 'A'

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

Export A 72 Slide and Shell Pack:

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

Export 'A' 72 Slide and Shell Bundle:

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

Wave and Wings

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

Wave/Wings Round Corner KS/100s Box:

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

Wave/Wings Soft Pack KS/100s:

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

Wave/Wings Cartons KS/100s:

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

#25356518_v1

Selected packaging samples from those
submitted with the plan.



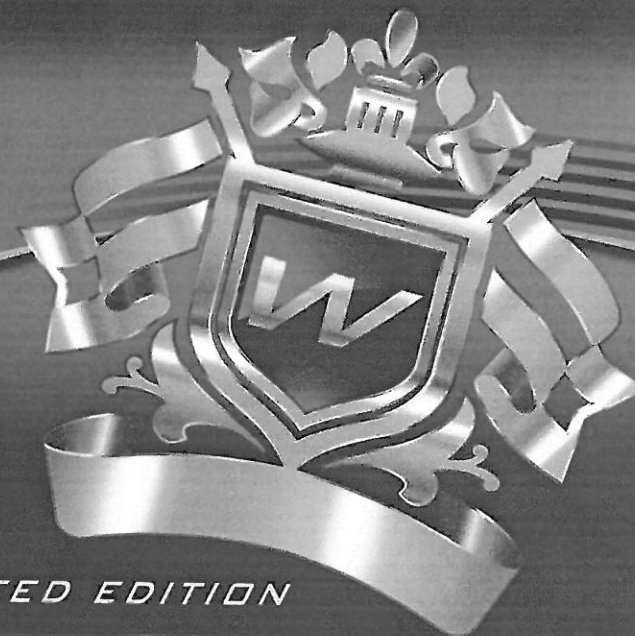
A PRODUCT OF JT INTERNATIONAL
200 CLASS A CIGARETTES
Made in Turkey for JT International U.S.A., Inc., N.J. 07666
Contact us: 1-877-899-9283 - wavecigarettes.com

200 CLASS A CIGARETTES

LIMITED EDITION
Wave
MENTHOL BOX

Wave

MENTHOL BOX



LIMITED EDITION

MENTHOL BOX

Wave

LIMITED EDITION

LIMITED EDITION

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





Division of
Advertising Practices

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

August 14, 2013

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

Dear Mr. Beaton:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, Japan Tobacco International U.S.A., Inc. and its affiliates' (collectively "JTI") February 13, 2013 plan for display of the four health warnings on packaging for certain varieties of the Wave, Export 'A', and Wings brands of cigarettes was approved on February 14, 2013. You now propose, as described in your letter dated August 6, 2013, to expand JTI's plan for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the warnings on packaging to include five limited edition varieties of the Wave brand.

JTI's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letter dated May 17, 2013 appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness. Accordingly, JTI's expansion of its plan for simultaneous display of the four health warnings on packaging is hereby approved for the following five king size, hard pack varieties of the Wave brand: Full Flavor Limited Edition, Menthol Limited Edition, Menthol Green Limited Edition, Blue Limited Edition, and Silver Limited Edition.

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

I wish to remind you that the Commission's February 14, 2013 approval of JTI's cigarette health warning statement rotation plan for packaging of certain varieties of its brands runs through February 13, 2014 (or until the authority to approve cigarette health warning

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

X C A L I B E R
INTERNATIONAL, LTD., LLC

Brittani N. Cushman
General Counsel

Pryor phone: (918) 824-0300
Tulsa phone: (918) 585-9094
Fax: (918) 585-1076

August 9, 2013

Via e-mail: cbrady@ftc.gov

Via United Parcel Service

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

Re: 2013-2014 Plan for Compliance with the Federal Cigarette Labeling and Advertising Act,
15 U.S.C. §§ 1331-1340 – Echo, Edgefield, and Exeter Brand Styles

Dear Ms. Engle:

Pursuant to the Federal Cigarette Labeling and Advertising Act (the “Act”), Section 1333, Xcaliber International Ltd., L.L.C. (“Xcaliber”), submits the following narrative describing its plan to comply with the health warning display requirements. This plan represents the renewal of the plan previously approved by the Federal Trade Commission on August 17, 2012, for the packaging of the Echo, Edgefield, and Exeter Brands (collectively, the “Brands”). Through the date of this application, the Surgeon General’s warnings on the brand styles’ packaging have been equalized in accordance with the Act. All current Brands and their styles are listed on **Attachment A**. All of the Brands for which this plan is submitted are manufactured in Pryor, Oklahoma, by Xcaliber.

I. Packaging

- a. Warning Label Size and Location. Warnings will appear exactly as shown in the packs and cartons enclosed with Xcaliber’s submissions, dated July 29, 2013 and

ONE TOBACCO ROAD, PRYOR, OK. USA 74361 :: PHONE: 918-824-0300 :: FAX: 918-824-0302 :: WWW.XCALIBERINTERNATIONAL.COM

VORTEX

EXETER



August 9, 2013. The warning statements are permanently imprinted on cigarette packs and cartons. The samples provided include each of the four warnings on packs and cartons for each brand style submitted.

- b. Warning Label Rotation. Pursuant to Section 1333(c)(2) of the Act, Xcaliber will display the four warnings an equal number of times on the packs and cartons for each of the brand styles of the Brands for one year beginning with the approval date of this plan.

Please note Xcaliber's plan is based on the alternative to quarterly rotation provided in 15 U.S.C. Section 1333(c)(2). Xcaliber hereby states that the yearly sales volume for the Brands remains below the threshold under which the Federal Trade Commission may permit the plan to note display of the four warnings an equal number of times during the year. Xcaliber's sales for the fiscal year ending December 31, 2012, were [REDACTED] sticks. A schedule is attached reflecting Xcaliber's 2012 sales and 1st Quarter, 2013 sales and is referred to as **Attachment B**.

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

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

II. Advertising

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

Should you have any questions or require additional information, please contact me at (918) 824-0300. I can also be reached via e-mail at brittani@xcaliberinternational.com.

Sincerely,

A handwritten signature in cursive script that reads "Brittani Cushman". The signature is written in dark ink and is positioned above the printed name.

Brittani Cushman

Enc: *Attachment A: List of Brand Styles*
Attachment B: Schedule of 2012 Sales
Sample of Pack Blank

Attachment A

ECHO**Soft Pack**

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

Box

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

EXETER**Soft Pack**

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

Box

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

EDGEFIELD

Note: Edgefield is only available in a box.

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

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

Attachment B

Xcaliber International
Unit Sales
For the Period From Jan 1, 2012 to Dec 31, 2012

Item ID	Stocking U/M	Units Sold	Cartons	Sticks
Echo Box 100				
ECH HLP 100 FF	60Case			
ECH HLP 100 LT	60Case			
ECH HLP 100 ML	60Case			
ECH HLP 100 MN	60Case			
ECH HLP 100 UL	60Case			
Echo Box King				
ECH HLP Kng FF	60Case			
ECH HLP Kng LT	60Case			
ECH HLP Kng ML	60Case			
ECH HLP Kng MN	60Case			
ECH HLP Kng NF	60Case			
ECH HLP Kng UL	60Case			
Echo Soft Pack 100				
ECH SP 100 FF	60Case			
ECH SP 100 LT	60Case			
ECH SP 100 ML	60Case			
ECH SP 100 MN	60Case			
ECH SP 100 UL	60Case			
Echo Soft Pack King				
ECH SP Kng FF	60Case			
ECH SP Kng LT	60Case			
ECH SP Kng ML	60Case			
ECH SP Kng MN	60Case			
ECH SP Kng NF	60Case			
ECH SP Kng UL	60Case			
Edgefield Box 100				
EDG HLP 100 FF	60Case			
EDG HLP 100 LT	60Case			
EDG HLP 100 ML	60Case			
EDG HLP 100 MN	60Case			
EDG HLP 100 UL	60Case			
Edgefield Box King				
EDG HLP Kng FF	60Case			
EDG HLP Kng LT	60Case			
EDG HLP Kng ML	60Case			
EDG HLP Kng MN	60Case			
EDG HLP Kng NF	60Case			
EDG HLP Kng UL	60Case			
Exeter Box 100				
EXE HLP 100 FF	60Case			
EXE HLP 100 LT	60Case			
EXE HLP 100 ML	60Case			
EXE HLP 100 MN	60Case			
EXE HLP 100 UL	60Case			
Exeter Box King				
EXE HLP Kng FF	60Case			
EXE HLP Kng LT	60Case			
EXE HLP Kng ML	60Case			
EXE HLP Kng MN	60Case			
EXE HLP Kng NF	60Case			
EXE HLP Kng UL	60Case			
Exeter Soft Pack 100				
EXE SP 100 FF	60Case			
EXE SP 100 LT	60Case			
EXE SP 100 ML	60Case			
EXE SP 100 MN	60Case			
EXE SP 100 UL	60Case			
Exeter Soft Pack King				
EXE SP Kng FF	60Case			
EXE SP Kng LT	60Case			
EXE SP Kng ML	60Case			
EXE SP Kng MN	60Case			
EXE SP Kng NF	60Case			
EXE SP Kng UL	60Case			
Vortex Box 100				
VOR HLP 100 FF	60Case			
VOR HLP 100 LT	60Case			
VOR HLP 100 ML	60Case			
VOR HLP 100 MN	60Case			
VOR HLP 100 UL	60Case			
Vortex Box King				
VOR HLP Kng FF	60Case			
VOR HLP Kng LT	60Case			
VOR HLP Kng ML	60Case			
VOR HLP Kng MN	60Case			
VOR HLP Kng NF	60Case			
VOR HLP Kng UL	60Case			

Xcaliber International
Inventory Units on Hand
For the Period From Jan 1, 2013 to Mar 31, 2013

Item ID	Item Description	Units Sold	Cartons	Sticks
1111	Echo Red 100 Box			
1112	Echo Gold 100 Box			
1113	Echo Menthol Gold 100 Box			
1114	Echo Menthol 100 Box			
1116	Echo Blue 100 Box			
1121	Echo Red King Box			
1122	Echo Gold King Box			
1123	Echo Menthol Gold King Box			
1124	Echo Menthol King Box			
1125	Echo Non Filter King Box			
1126	Echo Blue King Box			
1211	Echo Red SP 100			
1212	Echo Gold SP 100			
1213	Echo Menthol Gold SP 100			
1214	Echo Menthol SP 100			
1216	Echo Blue SP 100			
1221	Echo Red SP Kng			
1222	Echo Gold SP Kng			
1223	Echo Menthol Gold SP Kng			
1224	Echo Menthol SP Kng			
1225	Echo Non Filter King SP			
1226	Echo Blue SP Kng			
2111	Edgefield Red 100 Box			
2112	Edgefield Gold 100 Box			
2113	Edgefield Menthol Gold 100 Box			
2114	Edgefield Menthol 100 Box			
2116	Edgefield Silver 100 Box			
2121	Edgefield Red Box King			
2122	Edgefield Gold Box King			
2123	Edgefield Mentol Gold Kng Box			
2124	Edgefield Menthol Kng Box			
2125	Edgefield Non Filter Kng Box			
2126	Edgefield Silver Kng Box			
3111	Exeter Red 100 Box			
3112	Exeter Gold 100 Box			
3113	Exeter Menthol Gold 100 Box			
3114	Exeter Menthol 100 Box			
3116	Exeter Blue 100 Box			
3121	Exeter Red Box Kng			
3122	Exeter Gold Box King			
3123	Exeter Menthol Gold Kng Box			
3124	Exeter Menthol Kng Box			
3125	Exeter NonFilter Kng Box			
3126	Exeter Blue Kng Box			
3211	Exeter Red SP 100			
3212	Exeter Gold SP 100			
3213	Exeter Menthol Gold SP 100			
3214	Exeter Menthol SP 100			
3216	Exeter Blue SP 100			
3221	Exeter Red SP Kng			
3222	Exeter Gold SP Kng			
3223	Exeter Menthol Gold SP Kng			
3224	Exeter Menthol SP Kng			
3225	Exeter Non Filter SP Kng			
3226	Exeter Blue SP Kng			
4112	Vortex Box 100 Gold			
4113	Vortex Box 100 MN Gold			
4114	Vortex Box 100 MN			
4116	Vortex Box 100 Blue			
4122	Vortex Box Kng Gold			
4123	Vortex Box Kng MN Gold			
4124	Vortex Box Kng MN			
4125	Vortex Box Kng Non			
4126	Vortex Box Kng Blue			

Selected packaging samples from those
submitted with the plan.





BOX

100's

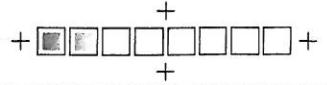
200 CLASS A CIGARETTES • MADE IN USA

UNDERAGE SALE
PROHIBITED
FSC



BOX

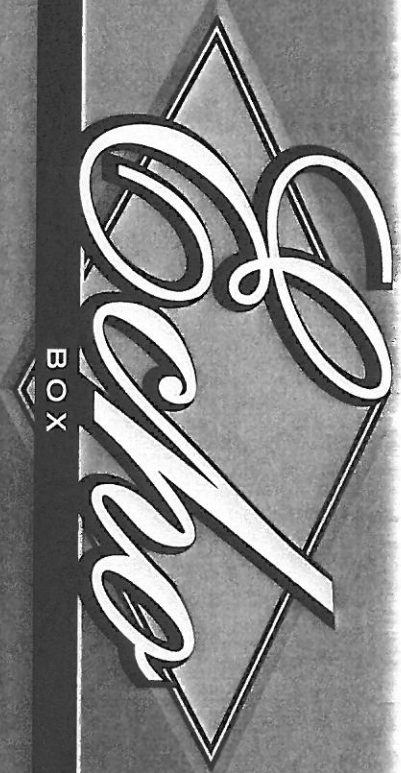
SURGEON GENERAL'S WARNING:
Smoking Causes Lung Cancer, Heart Disease,
Emphysema, And May Complicate Pregnancy.



1/4

CLASS A CIGARETTES • MADE IN USA

100's



BOX



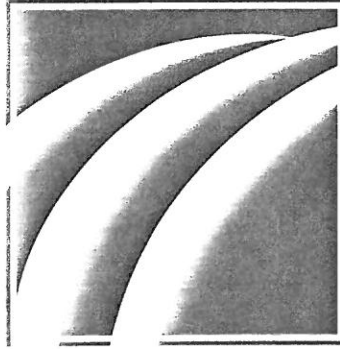
Echo

Edgefield
KALIBER INTERNATIONAL, LTD.
ONE TOBACCO ROAD
PRINCETON, OHIO 44669-7436

FSC



100's

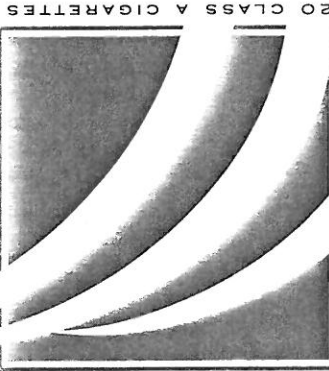


20 CLASS A CIGARETTES
MADE IN USA

Edgefield

100'S BOX

MADE IN USA



100's

Edgefield

100'S BOX

Edgefield

Edgefield

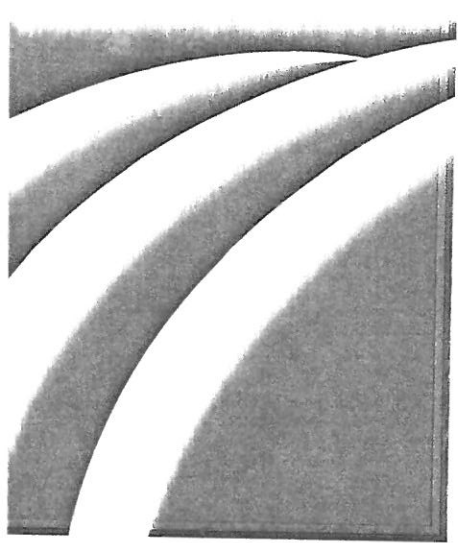
CLASS A
20
CIGARETTES

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

2460

5/20/13

UNDERAGE
SALE
PROHIBITED



Edgefield

BOX

200 CLASS A CIGARETTES
MADE IN USA



Edgefield

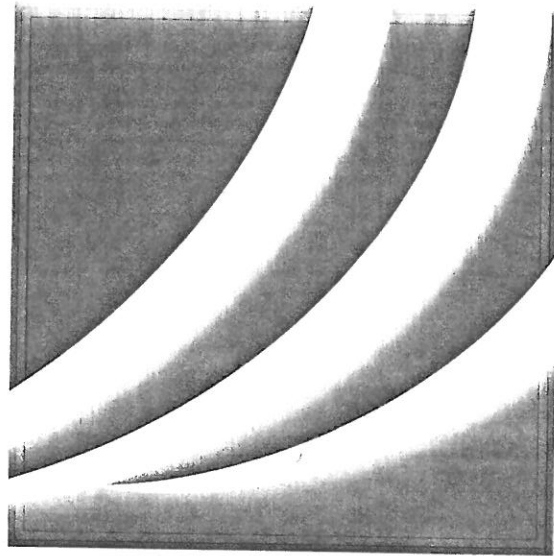
BOX

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

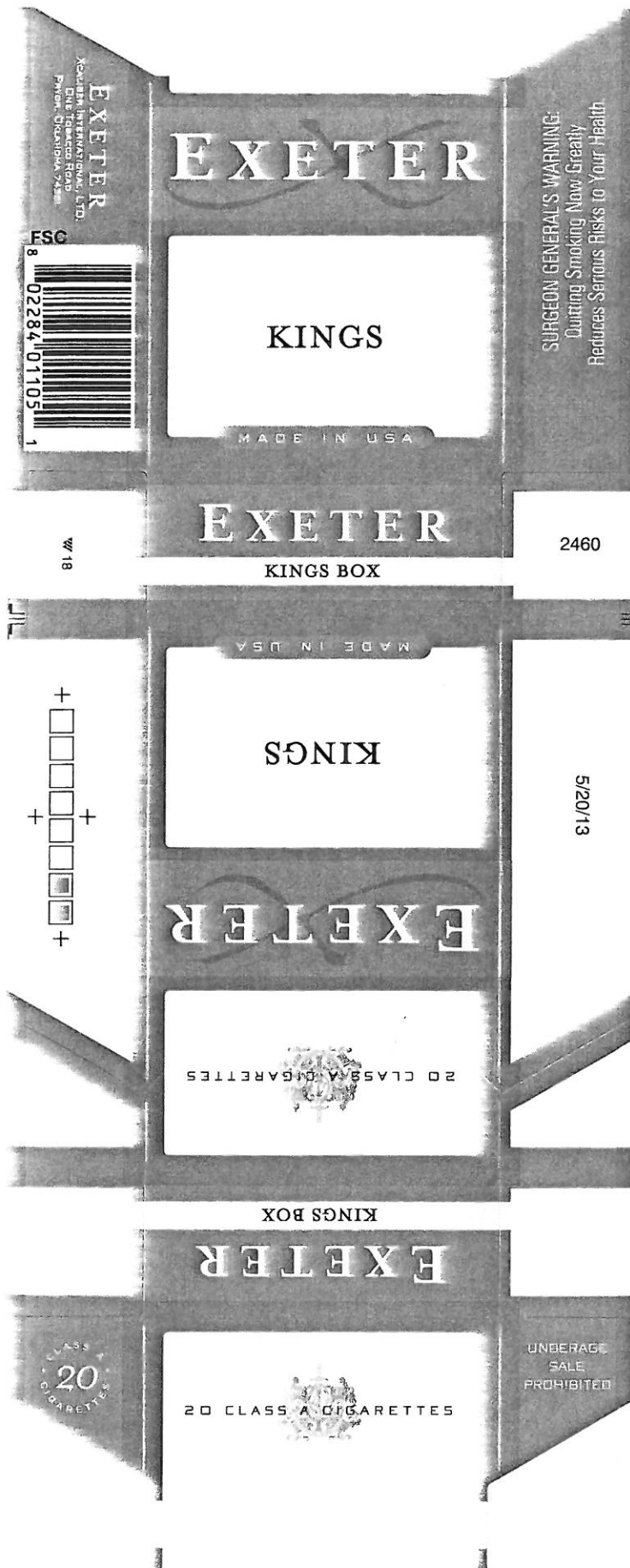
200 CLASS A CIGARETTES
MADE IN USA

BOX

Edgefield



UNDERAGE SALE PROHIBITED
FSC



200 CLASS A CIGARETTE

W4

8/6/12

EXETER

MENTHOL 100'S

MADE IN USA

EXETER

MENTHOL 100'S

MADE IN USA

MENTHOL 100'S

EXETER

200 CLASS A CIGARETTES

SALE OF THIS PRODUCT OUTSIDE THE
STATE OF MISSOURI IS STRICTLY
PROHIBITED BY STATE LAWS.

UNDERAGE SALE PROHIBITED



FSC



Division of
Advertising Practices

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

August 15, 2013

Ms. Brittani N. Cushman
General Counsel
Xcaliber International, Ltd., LLC
One Tobacco Road
Pryor, OK 74361

Dear Ms. Cushman:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Xcaliber International, Ltd., LLC ("Xcaliber") on August 9, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Echo, Exeter, and Edgefield brands of cigarettes.

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

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

- Twenty-two varieties of the Echo brand: Red Kings Box, Red Kings Soft Pack, Red 100's Box, Red 100's Soft Pack, Gold Kings Box, Gold Kings Soft Pack, Gold 100's Box, Gold 100's Soft Pack, Blue Kings Box, Blue Kings Soft Pack, Blue 100's Box, Blue

¹ As set forth in its August 9, 2013 letter, Xcaliber is using colors in the names of a number of its cigarette varieties (*e.g.*, "Echo Red 100's Box"). We note, however, that the color names are not printed on the packaging (*e.g.*, the word "Red" does not appear on the packaging of the "Echo Red 100's Box" variety). The color used for a variety's packaging does conform to the color used in its name, except that the packaging for the "Menthol Gold" varieties is light green in color.

Ms. Brittani N. Cushman
 August 15, 2013
 Page 2

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

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

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

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

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

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

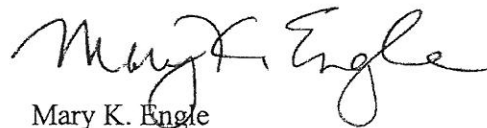
Ms. Brittani N. Cushman
August 15, 2013
Page 3

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

This approval is effective on the date of this letter and runs through August 14, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

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

Very truly yours,

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

Mary K. Engle
Associate Director



S&M BRANDS, INC.

August 21, 2013

Makers of Bailey's, Tahoe and Riverside

Mary K. Engle
Associate Director of Advertising Practices
Federal Trade Commission
601 New Jersey Ave NW, Room # NJ 3212
Washington, D.C. 20580
(202) 326-3259 FAX
Attention Caitlyn Brady

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

Dear Ms. Engle:

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

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

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

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

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

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

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

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

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

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

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

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

As a small manufacturer, under our reading of applicable law, S&M Brands, Inc. has qualified (and we believe still qualifies) to have a Plan to simultaneously display the four health warnings on cigarette packaging. The four warnings will appear an equal number of times on the packs and cartons for each brand style of

Bailey's, Tahoe, Riverside, and Valu Time brand cigarettes for a one year period beginning on the date of approval of this Plan. The technology used by our packaging supplier allows all packaging to arrive at our factory already equalized. We have two types of soft pack packing machines which use either roll wraps (GDX1 machine) or cut wraps (AMF 379 machines) and one hard pack packing machines (GDX2) that uses box blanks that are similar to the cut wraps. The roll wraps are printed with the required warnings on packages in sequential order of 123 then 234 then 412, then 134 as the technology does not allow all 4 warnings on the roll. The supplier of the cut wraps and the box blanks provides an equal number of warnings per box and the box is exhausted before another box is opened. The Company ensures equalization by making certain there are no open boxes of cut wraps or box blanks at the end of the year. The carton packaging comes from the supplier in stacks of 500 per warning on a pallet containing 28,000. Stacks of 500 cartons per warning are run thru the machine in sets of 2000 so that all four Surgeon General Warnings are used in equal numbers. If at the end of the year the Company realizes that equalization may not be occurring the Company will take steps to make sure an equal number of each of the four health warnings have appeared on each brand style of cigarettes. All of these methods ensure equalization in the field. We will keep records demonstrating compliance with this Plan.

Our sales by fiscal year are summarized in the chart below. Our fiscal year is the same as the calendar year. For fiscal year 2012 our actual sales are reported below. For fiscal years 2013 and 2014 our anticipated sales are reported below. The figures represent individual sticks sold.

Volume in Sticks

Year	Bailey's	Tahoe	Valu Time	Riverside
2012				
2013				
2014				

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

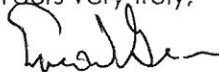
² Stick number breakdown by style: **Tahoe soft packs** are: King Size: Filter [REDACTED], Gold [REDACTED], Sky Blue [REDACTED], Menthol [REDACTED] and Evergreen Menthol [REDACTED]; 100's Size: Filter [REDACTED], Gold [REDACTED], Sky Blue [REDACTED], Menthol [REDACTED] and Evergreen Menthol [REDACTED].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

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

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

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

Yours very truly,



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

cc: Mr. Malcolm L. Bailey, CEO

Filter [REDACTED] and Evergreen Menthol [REDACTED] Tahoe **hard packs** are: King Size:
[REDACTED] and Gold [REDACTED]

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

**ROTATION PLAN FOR
 ADVERTISING AND PROMOTIONAL MATERIALS**

Bailey's Brand

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

Tahoe Brand

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

Riverside Brand

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

Valu Time Brand

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

The warnings are as follows:

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



Division of
Advertising Practices

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

August 22, 2013

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

Dear Mr. Gee:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by S&M Brands, Inc. ("S&M Brands") on August 21, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Bailey's, Tahoe, Riverside, and Valu Time brands of cigarettes.

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

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

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

¹ S&M Brands stated in its August 21, 2013 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on these dates.

Mr. Everett W. Gee, III

August 22, 2013

Page 2

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

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

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

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

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

Mr. Everett W. Gee, III
August 22, 2013
Page 3

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

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

Very truly yours,

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

Mary K. Engle
Associate Director

MARKETING GROUP USA, INC.

July 25, 2013

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

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

Dear Ms. Engle;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Marketing Group USA, Inc. does not import cigarettes.

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

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

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

Stick sales for the period July 17, 2012 to July 16, 2013 were [REDACTED]. The breakdown of the number of stick sales are indicated in a graph attached as **Exhibit 1**.

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

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

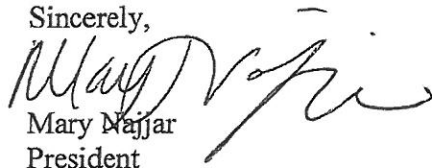
packaging inventory will be stored and loaded into packaging machines alternating the four health warnings equally.

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Mary Majjar', is written over the typed name and title.

Mary Majjar
President

EXHIBIT 1

PRODUCT NEW YORK NEW YORK	STICKS (Estimated Stick Sales Figures 7/17/12 - 7/18/13)
Full Flavor (Red) 100 size box	
Full Flavor (Red) King size box	
Light (GOLD) 100 size box	
Light (GOLD) King size box	
Menthol 100 size box	
Menthol King size box	
Menthol Light (MENTHOL GOLD) 100 size box	
Ultra Light (SILVER) 100 size box	
Non-filter King size box	
Non-filter King size soft pack	
TOTAL	

Exhibit # 1

EXHIBIT 2

	Total Estimated Stick Sales, 08/29/2013 to 08/31/2014
Full Flavor 100 size box	
Full Flavor King size box	
Light 100 size box	
Light King size box	
Menthol 100 size box	
Menthol King size box	
Menthol Light 100 size box	
Ultra Light 100 size box	
Non-filter King size soft pack	
TOTAL	

Exhibit # 2



Division of
Advertising Practices

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

August 28, 2013

Ms. Mary Najjar
President
Marketing Group USA, Inc.
2515 Camino Del Rio South, Suite 350
San Diego, CA 92108

Dear Ms. Najjar:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a proposed plan filed by Marketing Group USA, Inc. ("Marketing Group") on July 25, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the "New York New York" brand of cigarettes.

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

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

¹ Marketing Group stated in its July 25, 2013 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on August 5, 2010.

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

Mary Najjar
August 28, 2013
Page 2

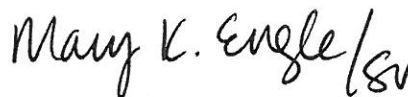
Please note that this letter only approves Marketing Group's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and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

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

This approval is effective on the date of this letter and runs through August 27, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

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

Very truly yours,

A handwritten signature in dark ink, appearing to read "Mary K. Engle /sv". The signature is fluid and cursive, with a large initial "M" and a stylized "E".

Mary K. Engle
Associate Director



September 11, 2013

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

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

Dear Ms. Engle,

Sherman's 1400 Broadway NYC, Ltd. ("Sherman's 1400") had its health warning display plan for packaging previously approved on July 20, 2009, with amendments approved January 22, 2010 until July 19, 2010; December 17, 2010 until December 16, 2011; November 9, 2011 until September 21, 2012 and September 14, 2012 until September 13, 2013. With this letter, we seek approval for our plan to simultaneously display the four health warnings on previously approved packaging for all our approved current brand styles, in order to comply with FCLAA. When printing our packaging materials, each version of the four warnings is equally produced then equally used in the production process (25% version A, 25% version B, etc.) to ensure that we achieve simultaneous display of the four warnings on all our brands and brand styles. Through the date of this application, the Surgeon General health warnings for the packaging of our brand styles have been equalized in accordance with our plan.

The actual hard pack and carton packaging, with each of the four health warnings, for our current brands and brand styles that was previously approved by the FTC, remains the same and is in compliance with Section 911 of The Family Smoking Prevention and Tobacco Control Act of 2009, which became effective June 22, 2010. The hard packs, cartons and health warnings on the following brands and brand styles will appear exactly as on the samples enclosed with our letter of November 4, 2009 and our corrected sample of December 7, 2009.

I. Current brand and brand styles:

Black & Gold (black paper/gold filter/queen)
Cigarettellos (brown paper/non filter/queen)
Classic (white paper/cork filter/king)
Classic Blue (white paper/cork filter/king)
Classic Menthol (white paper/cork filter/king)
Fantasia (multi color paper/gold filter/queen)
Havana Ovals (brown paper/non filter/queen)
Hint Menthol (brown paper/brown filter/queen)
MCD (brown paper/brown filter/queen)
MCD Gold (brown paper/brown filter/queen)
MCD Menthol (brown paper/brown filter/queen)
MCD Silver (brown paper/brown filter/queen)

RETAIL

489 Fifth Avenue • New York, NY 10017
tel. 212-764-5000 fax 212-764-5134

CORPORATE

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

MANUFACTURING

7615 Basing Drive • Greensboro, NC 27409
tel. 336-665-6000 fax 336-605-1795

Cigarette Health Warning Plan

Page 2 of 2

I. Current brand and brand styles (cont):

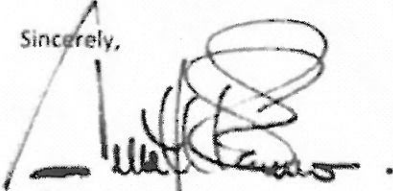
Naturals Blue (white paper/white filter/queen)
 Naturals Blue King (white paper/white filter/king)
 Naturals King (white paper/cork filter/king)
 Naturals Menthol (white paper/white filter/queen)
 Naturals Menthol King (white paper/cork filter/king)
 Naturals Originals (brown paper/cork filter/queen)
 Naturals Yellow (brown paper/brown filter/queen)
 Naturals Yellow King (white paper/white filter/king)
 New York Cut Blue (white paper/white filter/king)
 New York Cut Menthol (white paper/white filter/king)
 New York Cut Original (white paper/cork filter/king)

Sherman's 1400 total domestic shipments for the twelve-month period ending April 30, 2013 were [REDACTED] sticks and we anticipate next year's volume to be the same. In compliance with the Cigarette Act, Section 1333(c)(2), kindly be advised that Sherman's 1400 manufactured and sold in each of its brands less than one-fourth of one (1%) percent of all cigarettes sold in the United States in its fiscal year 2013, and expects to be below that fraction of sales in the present year. Thus, Sherman's 1400 will take advantage of the alternative to quarterly rotation of the health warnings on its packaging for the each of the foregoing brand styles pursuant to Section 1333(c)(2).

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

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

Sincerely,



William M. Sherman
 Executive Vice President

WMS/MWM/smw

cc: Stanley Friedman, Esq.



Division of
Advertising Practices

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

September 13, 2013

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

Dear Mr. Sherman:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Sherman's 1400 Broadway NYC, Ltd. ("Sherman's 1400") on September 11, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Black & Gold, Cigarettellos, Classic, Fantasia, Havana Ovals, Hint, MCD, Naturals, and New York Cut brands of cigarettes.

Sherman's 1400's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the health warnings on the sample packs and cartons submitted with your letters dated November 4 and December 7, 2009 continue to appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹

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

- the queen size variety of the Black & Gold brand;

¹ Sherman's 1400 stated in its September 11, 2013 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on these dates. Although one of the warnings on one of the sample packs for the Classic Menthol "International style" king size variety submitted on November 4, 2009 was not sufficiently conspicuous, a corrected sample was submitted on December 7, 2009.

Mr. William M. Sherman
 September 13, 2013
 Page 2

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

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

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

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

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

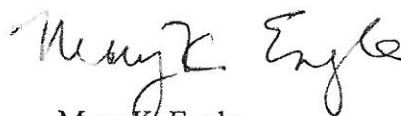
Mr. William M. Sherman
September 13, 2013
Page 3

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. You can find additional information at www.fda.gov/TobaccoProducts/default.htm, or www.fda.gov/TobaccoProducts/ResourcesforYou/ForIndustry/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucml76164.htm.

This approval is effective on the date of this letter and runs through September 12, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

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

Very truly yours,

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

Mary K. Engle
Associate Director



SOVEREIGN TOBACCO CO.

VIA FEDEX

September 16, 2013

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

Re: Cigarette Health Warning Rotation Plan

Dear Ms. Engle:

On August 30, 2012, the Federal Trade Commission (the "Commission") approved a cigarette health warning rotation plan submitted by D Cube, LLC dba Sovereign Tobacco Co. (the "Manufacturer") for the cigarette brand varieties listed on Schedule A that expires on August 29, 2013. Through the date of this letter, the Surgeon General's warnings on the packages for the Manufacturer's brands styles listed on Schedule A have been equalized in accordance with this plan.

The purpose of this letter is to request that a warning rotation plan be approved for the one-year period beginning on the date of your approval for the cigarette brand styles listed on Schedule A. With this letter, Sovereign intends to introduce new color descriptors on its packs and cartons for its Bishop and Great Country brands. Sample packs and outer cartons for the cigarette brand varieties listed on Schedule A were submitted with letters dated as follows:

<u>Brand</u>	<u>Date(s)</u>
Bishop	May 24, 2010 June 17, 2010 September 27, 2012 (revised packaging) November 20, 2012 (revised packaging)
Niagara's	August 19, 2013
Great Country	February 9, 2011 February 28, 2011 September 27, 2012 (revised packaging) November 20, 2012 (revised packaging)
Cool Harbor	February 9, 2011

The actual packs and cartons to be manufactured and sold will be identical to the samples submitted with these letters. The Manufacturer intends to use the remaining inventory of the packaging submitted on February 9 and 28, 2011 for the Great Country brand and May 24 and June 17, 2010 for the Bishop brand before using the revised packaging submitted for these brands on September 27, 2012 and November 20, 2012.

The Manufacturer intends to manufacture and sell the cigarette brand styles listed on Schedule A at its factory located on the lands of the Oneida Indian Nation in Oneida, New York in the United States.

The total number of cigarettes sold by the Manufacturer in fiscal year 2012 is set forth on Schedule B and did not exceed [REDACTED] cigarettes for any one brand style of Niagara's, Bishop, Cool Harbor or Great Country (the only brands manufactured by the Manufacturer in 2012). I anticipate that in fiscal year 2013, the total number of cigarettes sold will not exceed [REDACTED] cigarettes for any one brand style of Niagara's, Bishop, Great Country or Cool Harbor. Please note that the Manufacturer discontinued sales of all soft packs for the Bishop, Great Country and Cool Harbor brands, and kings soft packs for the Niagara's brand, prior to August 30, 2012 and is not currently manufacturing soft packs of these brands. The specific discontinued brand styles are listed on Schedule C attached to this letter.

In accordance with Section 1333(c)(2) of the Federal Cigarette Labeling and Advertising Act (the "Act"), and based upon anticipated annual sales quantities (i.e., total sales will be less than one-fourth of one percent of total cigarettes sold in the United States, and the brand styles of the cigarettes manufactured meet this low sales threshold), the Manufacturer requests that it be allowed to use the rotation plan using the alternative method to the quarterly rotation plan described in Section 1331(c)(1) of the Act for the brand styles listed on Schedule A.

As a "small" manufacturer by virtue of the information set forth above, the Manufacturer states as its plan of rotation that the labels described in Section 1333(a)(2) of the Act and listed on Schedule D attached to this letter shall appear on the packages and cartons of the cigarette brand styles listed on Schedule A an equal number of times for the one year period commencing on the date of approval of this plan. In order to ensure equal distribution of the four warnings, we have a set process with our printing supplier to print one fourth of each order of packages and cartons with each one of the four warnings. In addition, we ensure that every order we distribute contains packages and cartons with an equal number of each of the four warnings. We will keep records demonstrating compliance with this plan.

The Manufacturer submitted a plan for advertising (other than outdoor billboard advertising) and outdoor billboard advertising for the Niagara's, North Country (no longer in production), and Bishop brands on December 4, 2009, which was approved by the Commission on December 17, 2009, and a request to renew this advertising plan on July 7, 2010, which was approved by the Commission on August 3, 2010. In addition, the Manufacturer submitted a request to the Commission to amend this advertising plan to include the Great Country and Cool Harbor brands on February 28, 2011, which was approved by the Commission on March 2, 2011.

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

Should this request conform to your requirements, I would appreciate that a letter evidencing the approval be sent to my attention, as counsel to the Manufacturer, at the above address (with a copy faxed to 315-361-8009). If you have any questions concerning the plan I have described, or need additional information, please contact me at (315) 361-8044 or jprevite@oneida-nation.org. Your prompt attention to this matter is greatly appreciated.

Sincerely,


Jaime M. Previte

cc: Peter D. Carmen
Bill Dvorak

SCHEDULE A

Bishop Brand

Previously Approved

Full Flavor Kings Box
 Dark Blue Kings Box
 Menthol Kings Box (dark green packaging)
 Green Menthol Kings Box (light green packaging)
 Blue Kings Box
 Dark Blue 100's Box
 Full Flavor 100's Box
 Blue 100's Box
 Green Menthol 100's Box (light green packaging)
 Menthol 100's Box (dark green packaging)

Great Country Brand

Previously Approved

Full Flavor Box Kings
 Box Kings (Dark Blue)
 Box Kings (Blue)
 Menthol Box Kings (Dark Green)
 Menthol Box Kings (Green)
 Full Flavor Box 100's
 Box 100's (Dark Blue)
 Box 100's (Blue)
 Menthol Box 100's (Dark Green)
 Menthol Box 100's (Green).

Niagara's Brand

- Full Flavor Soft 100s
- Soft 100s (Dark Blue; in purple packaging³)
- Soft 100s (Blue)
- Menthol Soft 100s (Full Flavor⁴)
- Menthol⁵ Soft 100s (Green; in light green packaging⁶)
- Full Flavor Box Kings
- Box Kings (Dark Blue; in purple packaging)
- Box Kings (Blue)
- Menthol Box Kings (Full Flavor⁷)
- Menthol⁸ Box Kings (Green; in light green packaging)

Bishop Brand

Revised

Full Flavor Kings Box (Red)
 Kings Box (Blue)
 Menthol Kings Box (Menthol; Full Flavor¹)
 Menthol Kings Box (Menthol Gold)
 Kings Box (Ivory)
 100's Box (Blue)
 Full Flavor 100's Box (Red)
 100's Box (Ivory)
 Menthol 100's Box (Menthol Gold)
 Menthol 100's Box (Menthol; Full Flavor²)

Great Country Brand

Revised

Full Flavor Kings Box (Red)
 Kings Box (Blue)
 Kings Box (Silver)
 Menthol Full Flavor Kings Box (Menthol)
 Menthol Kings Box (Menthol Gold)
 Full Flavor 100's Box (Red)
 100's Box (Blue)
 100's Box (Silver)
 Menthol Full Flavor 100's Box (Menthol)
 Menthol 100's Box (Menthol Gold)

¹ The packaging states that this variety is full flavor.

² The packaging states that this variety is full flavor.

³ The Manufacturer describes the color as dark blue. However, the FTC views the color as purple. As such, for all Niagara's brand varieties designated as dark blue, the Manufacturer has added that the varieties are in purple packaging.

⁴ The packaging states that this variety is full flavor.

⁵ The packaging does not state that this variety is menthol.

⁶ The Manufacturer describes the color as green. However, the FTC views the color as light green. As such, for all Niagara's brand varieties designated as green, the Manufacturer has added that the varieties are in light green packaging.

⁷ The packaging states that this variety is full flavor.

⁸ The packaging does not state that this variety is menthol.

- Full Flavor Box 100s
- Box 100s (Dark Blue; in purple packaging)
- Box 100s (Blue)
- Menthol Box 100s (Full Flavor⁹)
- Menthol¹⁰ Box 100s (Green; in light green packaging)

Cool Harbor

- Menthol Box Kings (Dark Green; Full Flavor¹¹)
- Menthol¹² Box Kings (Green)
- Menthol Box 100s (Dark Green; Full Flavor¹³)
- Menthol¹⁴ Box 100s (Green)

⁹ The packaging states that this variety is full flavor.

¹⁰ The packaging does not state that this variety is menthol.

¹¹ The packaging states that this variety is full flavor.

¹² The packaging does not state that the product is menthol.

¹³ The packaging states that this variety is full flavor.

¹⁴ The packaging does not state that this variety is menthol.

SCHEDULE B

BRAND STYLE	NUMBER OF CIGARETTE STICKS SOLD IN FY 2012
BISHOP Full Flavor Soft 100s	
BISHOP Soft 100s (Dark Blue)	
BISHOP Soft 100s (Blue)	
BISHOP Menthol Soft 100s	
BISHOP Menthol Soft 100s (Green)	
BISHOP Full Flavor Soft Kings	
BISHOP Soft Kings (Dark Blue)	
BISHOP Soft Kings (Blue)	
BISHOP Menthol Soft Kings	
BISHOP Menthol Soft Kings (Green)	
BISHOP Full Flavor Box 100s	
BISHOP Box 100s (Dark Blue)	
BISHOP Box 100s (Blue)	
BISHOP Menthol Box 100s	
BISHOP Menthol Box 100s (Green)	
BISHOP Full Flavor Box Kings	
BISHOP Box Kings (Dark Blue)	
BISHOP Box Kings (Blue)	
BISHOP Menthol Box Kings	
BISHOP Menthol Box Kings (Green)	
NIAGARA'S Full Flavor Soft 100s	
NIAGARA'S Soft 100s (Dark Blue)	
NIAGARA'S Soft 100s (Blue)	
NIAGARA'S Menthol Soft 100s	
NIAGARA'S Menthol Soft 100s (Green)	
NIAGARA'S Full Flavor Soft Kings	
NIAGARA'S Soft Kings (Dark Blue)	
NIAGARA'S Soft Kings (Blue)	
NIAGARA'S Menthol Soft Kings	
NIAGARA'S Menthol Soft Kings (Green)	
NIAGARA'S Full Flavor Box 100s	
NIAGARA'S Box 100s (Dark Blue)	
NIAGARA'S Box 100s (Blue)	
NIAGARA'S Menthol Box 100s	
NIAGARA'S Menthol Box 100s (Green)	
NIAGARA'S Full Flavor Box Kings	
NIAGARA'S Box Kings (Dark Blue)	
NIAGARA'S Box Kings (Blue)	
NIAGARA'S Menthol Box Kings	
NIAGARA'S Menthol Box Kings (Green)	
GREAT COUNTRY Soft Kings Full Flavor	
GREAT COUNTRY Soft Kings Dark Blue	
GREAT COUNTRY Soft Kings Blue	
GREAT COUNTRY Soft Kings Menthol	
GREAT COUNTRY Soft Kings Green	
GREAT COUNTRY Soft 100s Full Flavor	
GREAT COUNTRY Soft 100s Dark Blue	
GREAT COUNTRY Soft 100s Blue	
GREAT COUNTRY Soft 100s Menthol	
GREAT COUNTRY Soft 100s Green	
GREAT COUNTRY Box Kings Full Flavor	
GREAT COUNTRY Box Kings Dark Blue	
GREAT COUNTRY Box Kings Blue	
GREAT COUNTRY Box Kings Menthol	

SCHEDULE B

BRAND STYLE	NUMBER OF CIGARETTE STICKS SOLD IN FY 2012
GREAT COUNTRY Box Kings Green	
GREAT COUNTRY 100s Box Full Flavor	
GREAT COUNTRY 100s Box Dark Blue	
GREAT COUNTRY 100s Box Blue	
GREAT COUNTRY 100s Box Menthol	
GREAT COUNTRY 100s Box Green	
COOL HARBOR Soft Kings Menthol	
COOL HARBOR Soft Kings Green	
COOL HARBOR Soft 100s Menthol	
COOL HARBOR Soft 100s Green	
COOL HARBOR King Box Menthol	
COOL HARBOR King Box Green	
COOL HARBOR 100s Box Menthol	
COOL HARBOR 100s Box Green	
TOTAL STICKS FY 2012	

SCHEDULE C

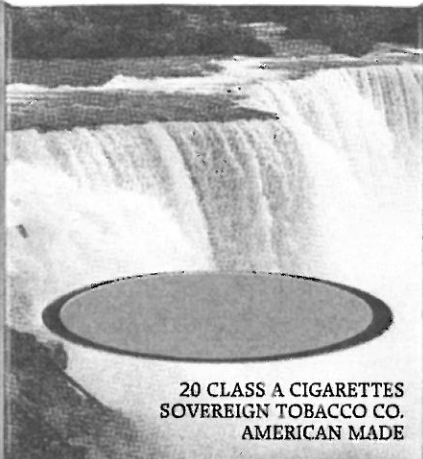
DISCONTINUED BRAND STYLE
BISHOP Full Flavor Soft 100s
BISHOP Soft 100s (Dark Blue)
BISHOP Soft 100s (Blue)
BISHOP Menthol Soft 100s
BISHOP Menthol Soft 100s (Green)
BISHOP Full Flavor Soft Kings
BISHOP Soft Kings (Dark Blue)
BISHOP Soft Kings (Blue)
BISHOP Menthol Soft Kings
BISHOP Menthol Soft Kings (Green)
NIAGARA'S Full Flavor Soft Kings
NIAGARA'S Soft Kings (Dark Blue)
NIAGARA'S Soft Kings (Blue)
NIAGARA'S Menthol Soft Kings
NIAGARA'S Menthol Soft Kings (Green)
GREAT COUNTRY Soft Kings Full Flavor
GREAT COUNTRY Soft Kings Dark Blue
GREAT COUNTRY Soft Kings Blue
GREAT COUNTRY Soft Kings Menthol
GREAT COUNTRY Soft Kings Green
GREAT COUNTRY Soft 100s Full Flavor
GREAT COUNTRY Soft 100s Dark Blue
GREAT COUNTRY Soft 100s Blue
GREAT COUNTRY Soft 100s Menthol
GREAT COUNTRY Soft 100s Green
COOL HARBOR Soft Kings Menthol
COOL HARBOR Soft Kings Green
COOL HARBOR Soft 100s Menthol
COOL HARBOR Soft 100s Green

SCHEDULE D

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

Selected packaging samples from those
submitted with the plan.

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

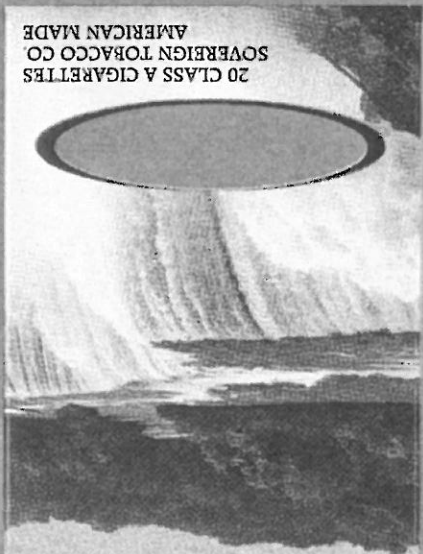


42002-1
WN/C

NIAGARA'S

BOX KINGS

20 CLASS A CIGARETTES
SOVEREIGN TOBACCO CO.
AMERICAN MADE



NIAGARA'S®

BOX KINGS

NIAGARA'S

NIAGARA'S®

Underage
Sale
Prohibited

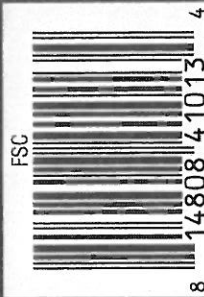
20 Class A
Cigarettes

NIAGARA'S[®]

MENTHOL
FULL FLAVOR

NIAGARA'S[®]

MENTHOL
FULL FLAVOR



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

MENTHOL
FULL FLAVOR



Division of
Advertising Practices

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

September 20, 2013

Ms. Jaime M. Previte
D Cube LLC d/b/a Sovereign Tobacco Co.
55 Territory Road
Oneida, NY 13421

Dear Ms. Previte:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331- 1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by D Cube LLC d/b/a Sovereign Tobacco Co. ("Sovereign") on September 16, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Bishop, Niagara's, Great Country, and Cool Harbor brands of cigarettes.

Sovereign's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letters dated May 24 and June 17, 2010 (Bishop), February 9 and 28, 2011 (Great Country), February 9, 2011 (Cool Harbor), September 27 and November 20, 2012 (revised packaging for Bishop and Great Country), and August 19, 2013 (Niagara's) appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.

Accordingly, Sovereign's plan for simultaneous display of the four health warnings on packaging is hereby approved for the following varieties¹:

¹ As described in its September 16, 2013 letter, Sovereign intends to run out its existing inventory of packaging for the Bishop and Great Country brands and replace it with revised packaging that includes written color descriptors. The descriptors on the revised packaging correspond to the previously approved variety names, except as follows: the Bishop varieties previously named "Blue" are now named "Ivory"; the Great Country varieties previously named "Blue" are now named "Silver"; the "Dark Blue" varieties of both brands are now named "Blue"; and the "Menthol Green" varieties of both brands are now named "Menthol Gold."

We note that color names are not written on the packaging for the Niagara's and Cool Harbor brands (or on the existing inventory for Bishop and Great Country), and the word "menthol" is not printed on the packaging for many of the menthol varieties.

Ms. Jaime M. Previte
 September 20, 2013
 Page 2

- Ten box varieties of the Bishop brand: Full Flavor Red (Kings and 100's), Blue (Kings and 100's), Menthol (Kings and 100's), Menthol Gold (King's and 100's), and Ivory (Kings and 100's);
- Ten box varieties of the Great Country brand: Full Flavor Red (Kings and 100's), Blue (Kings and 100's), Menthol (Kings and 100's), Menthol Gold (Kings and 100's), and Silver (Kings and 100's);
- Fifteen varieties of the Niagara's brand: Full Flavor Kings Box, Full Flavor 100's Box, Full Flavor 100's Soft, Menthol Full Flavor Kings Box, Menthol Full Flavor 100's Box, Menthol Full Flavor 100's Soft, Dark Blue Kings Box (in purple packaging), Dark Blue 100's Box (in purple packaging), Dark Blue 100's Soft (in purple packaging), Blue Kings Box (in light blue packaging), Blue 100's Box (in light blue packaging), Blue 100's Soft (in light blue packaging), Menthol Green Kings Box (in light green packaging), Menthol Green 100's Soft (in light green packaging), Menthol Green 100's Box (in light green packaging); and
- Four box varieties of the Cool Harbor brand: Menthol Full Flavor Box Kings (Dark Green), Menthol Full Flavor Box 100's (Dark Green), Menthol Box Kings (Green), Menthol Box 100's (Green).

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

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

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

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

Ms. Jaime M. Previte
September 20, 2013
Page 3

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

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

Very truly yours,

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

Mary K. Engle
Associate Director



Farmers Tobacco Co. of Cynthiana, Inc.
 636 US Hwy 27 N, PO Box 98
 Cynthiana, KY 41031

August 20, 2013

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

RE: Cigarette Health Warning Plan

Dear Madam:

Farmers Tobacco Co. of Cynthiana, Inc. is a cigarette manufacturer (TP-KY-45) located in Cynthiana, Kentucky. We are submitting this plan to you explaining how we will comply with the health warning display requirements.

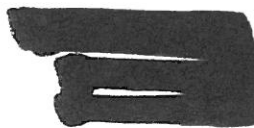
Farmers Tobacco Co. of Cynthiana, Inc. owns and manufactures only the brands "Kentucky's Best", "VB Made in the USA", and "Baron American Blend". This is a consolidated plan for all three brands. Please see the attachment to this letter for the brands listings. We do not import any cigarettes.

I. Packaging

According to Section 1333(c)(2), we would like permission to display the four warnings an equal number of times during the year (rather than rotating the warnings quarterly) since our company's annual sales for all brands (Kentucky's Best, VB Made in the USA, and Baron American Blend) are less than one-fourth of one percent of all the cigarettes sold in the United States. We will equalize the four warnings on the packs and cartons of each brand style that we manufacture for the one-year period beginning on the date of approval of this plan. Equalization is achieved by the packaging vendor who will print all four warnings in equal numbers on each printed sheet of packaging for all cartons and packs so that when sheets are cut, the warnings will be equalized on cartons and packs for each brand style. The warnings will appear exactly as shown on the pack and carton samples submitted with our letters dated June 21, 2010, August 3, 2010, and September 29, 2010 and for the VB Made in the USA Non-Filter Soft Pack and Baron American Blend Non-Filter Soft Pack exactly as on the samples sent with our letter dated March 30, 2006.

The sales volumes in cigarettes for each brand for fiscal year 2012 were as follows:

Kentucky's Best
VB Made in the USA
Baron American Blend



Anticipated sales volumes in cigarettes for each brand for fiscal year 2013 are as follows:

Kentucky's Best
VB Made in the USA
Baron American Blend



II. Advertisements (other than outdoor billboard advertisements)

Farmers Tobacco Co. of Cynthiana Inc. continues to be in compliance with the advertising plans approved by the FTC on November 18, 2003 and April 18, 2005 for Kentucky's Best, March 25, 2005 for VB Made in the USA and April 27, 2005 for Baron American Blend.

Farmers Tobacco Co. of Cynthiana, Inc. will maintain sufficient records to demonstrate compliance with this plan.

If any further information is required, please call us at 1-866-832-7637 between the hours of 8:00 AM and 5:00 PM EST. Thank you for your time.

Sincerely,



Desha Henson
President
Farmers Tobacco Co. of Cynthiana, Inc.

Farmers Tobacco Co. of Cynthiana, Inc. List of Brand Family Styles

Kentucky's Best

Red King Soft Pack	Red 100 Soft Pack
Gold King Soft Pack	Gold 100 Soft Pack
Red King Hard Pack	Silver 100 Soft Pack
Gold King Hard Pack	Red 100 Hard Pack
Silver King Hard Pack	Gold 100 Hard Pack
Menthol King Hard Pack	Silver 100 Hard Pack
Green King Hard Pack	Menthol 100 Hard Pack
Non-Filter King Soft Pack	Green 100 Hard Pack

VB Made in the USA

Red King Hard Pack	Red 100 Hard Pack
Gold King Hard Pack	Gold 100 Hard Pack
Menthol King Hard Pack	Blue 100 Hard Pack
Non-Filter King Soft Pack	Menthol 100 Hard Pack
	Green 100 Hard Pack

Baron American Blend

Red King Hard Pack	Red 100 Hard Pack
Blue King Hard Pack	Blue 100 Hard Pack
Menthol King Hard Pack	Silver 100 Hard Pack
Non-Filter King Soft Pack	Menthol 100 Hard Pack
	Green 100 Hard Pack



Division of
Advertising Practices

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

September 20, 2013

Mr. Desha Henson
President
Farmers Tobacco Co. of Cynthiana, Inc.
636 US Highway 27 North
P.O. Box 98
Cynthiana, KY 41031

Dear Mr. Henson:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a proposed plan filed by Farmers Tobacco Co. of Cynthiana, Inc. ("Farmers Tobacco") on August 20, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the "Kentucky's Best," "VB Made in the USA," and "Baron American Blend" brands of cigarettes.

Farmers Tobacco's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the health warnings on the sample packs and cartons submitted with your letters dated March 30, 2006, and June 21, August 3, and September 29, 2010 continue to appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹

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

- Sixteen varieties of the Kentucky's Best brand: Red Kings (soft pack and hard pack), Gold Kings (soft pack and hard pack), Silver Kings hard pack, Menthol Kings hard pack, Green Kings hard pack, Non-Filter Kings soft pack, Red 100's (soft pack and hard pack),

¹ Farmer's Tobacco stated in its August 20, 2013 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on these dates. Although some of the warnings on the sample packs and cartons submitted on June 21, 2010 were not sufficiently clear and conspicuous, corrected samples were submitted on August 3 and September 29, 2010.

Mr. Desha Henson
 September 20, 2013
 Page 2

Gold 100's (soft pack and hard pack), Silver 100's (soft pack and hard pack), Menthol 100's hard pack, and Green 100's hard pack;

- Nine varieties of the VB Made in the USA brand: Red hard pack (Kings and 100's), Gold hard pack (Kings and 100's), Menthol hard pack (Kings and 100's), Non-Filter Kings soft pack, Blue 100's hard pack, and Green 100's hard pack; and
- Nine varieties of the Baron American Blend brand: Red hard pack (Kings and 100's), Blue hard pack (Kings and 100's), Menthol hard pack (Kings and 100's), Non-Filter Kings soft pack, Silver 100's hard pack, and Green 100's hard pack.

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

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

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

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

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

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

Mr. Desha Henson
September 20, 2013
Page 3

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

Very truly yours,

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

Mary K. Engle
Associate Director



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

August 20, 2013

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

Attn: Mrs. Bonnie McGregor,

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

Dear Ms. Engle,

This is an application pursuant to 15 U.S.C. Section 1333(e)(2) for approval of the plan of Carolina Tobacco Manufacturers LLC, owner of The Shinnecock Brand Cigarette (Trademark Serial Number 77-745-471) is now registered under registration number 3,883,715, for the display of the Health Warnings on its packaging for Shinnecock who's address is Carolina Tobacco Manufacturers LLC, for Mail correspondence only PO Box 914, Amagansett, New York 11930.

Reginald C. Barrett, Jr. Majority Member/Operations Manager. And the Owner of the Trademark, and Copyright of the 2-Dimensional Artwork VA 1-634-697, confirms and warrants that he will cause Shinnecock to conduct its operations so that the four (4) Warnings specified in 15 U.S.C. Section 1333(a)(1) are properly rotated for Shinnecock Cigarettes. Carolina Tobacco Manufacturers LLC will ensure that Shinnecock Cigarettes will rotate the four (4) Warnings so that they will appear an equal number of times on the Packs and Cartons of each Brand Style of Shinnecock Cigarettes that it has manufactured during the twelve month period following approval of this plan. The printing Plates used by the manufacturer will print all four(4) Health Warnings simultaneously. Carolina Tobacco Manufacturers LLC, will maintain records for Shinnecock Cigarettes to demonstrate compliance with this plan.

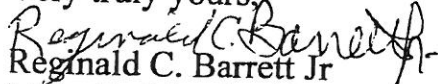
- (1) Filter Red King-84mm-Hard Pack Cigarettes
- (2) Filter Red 100's-100mm-Hard Pack Cigarettes
- (3) Filter Yellow King-84mm-Hard Pack Cigarettes
- (4) Filter Yellow-100's-100mm-Hard Pack Cigarettes
- (5) Filter Green King-84mm-Hard Pack Cigarettes
- (6) Filter Green-100's-100mm-Hard Pack Cigarettes
- (7) Filter Shaded King Green-84mm-Hard Pack Cigarettes
- (8) Filter Shaded-100's-100mm-Hard Pack Cigarettes
- (9) Filter Blue King-84mm- Hard Pack Cigarettes
- (10) Filter Shaded Blue-100's-100mm-Hard Pack Cigarettes
- (11) Non-Filter Tan King-84mm-Hard Pack Cigarettes

The actual Packs and Cartons for each Brand Style of The Shinnecock Cigarettes with each of the four(4) Warnings are submitted with this letter. The Warnings will appear exactly as shown on these samples.

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

Please let me know if any additional information is needed. Please forward all reply's to. Reginald C. Barrett Carolina Tobacco Manufacturers LLC, PO Box 914, Amagansett, New York 11930.

Very truly yours,


Reginald C. Barrett Jr

Majority Member/Operations Manager

cc: Dave Sanden, Seneca Mfg. Co.

Selected packaging samples from those
submitted with the plan.





SHINNEC BRAND

100's BOX

MADE WITH THE FINEST BLENDED TOBACCO



SHINNECOCK

BRAND

100's BOX

Made by SMC
175 Rochester Street
Salamanca, New York, 14779
Trademark: 77/745471

200 FILTERED CIGARETTES

*Not Affiliated With The
Shinnecok Nation Of Indians*

MADE IN U.S.A.

MADE WITH THE FINEST BLENDED TOBACCO

100's BOX

SHINNECOCK

BRAND



100's BOX

SHINNECOCK

BRAND

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



Division of
Advertising Practices

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

September 30, 2013

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

Dear Mr. Barrett:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § § 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Carolina Tobacco Manufacturers, LLC on September 25, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for the Shinnecock brand of cigarettes.

Carolina Tobacco Manufacturers' sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letter dated August 20, 2013 appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.

Accordingly, Carolina Tobacco Manufacturers' plan for simultaneous display of the four health warnings on packaging for the Shinnecock brand is hereby approved for the following eleven hard pack varieties¹: Filter Red Kings, Filter Red 100's, Filter Yellow Kings (in yellow-green packaging), Filter Yellow 100's (in yellow-green packaging), Filter Green Kings, Filter Green 100's, Filter Green Kings (in light green packaging), Filter Green 100's (in light green packaging), Filter Blue Kings, Filter Blue 100's, and Non-Filter Brown Kings.

¹ As set forth in its Sept. 25, 2013 letter, Carolina Tobacco Manufacturers is using colors to identify its cigarette varieties (*e.g.*, "Filter Red Kings"). We note that the color names are not printed on the packaging (*e.g.*, the word "Red" does not appear on the packaging of the "Filter Red Kings" variety); however, except as noted below, the color used for a variety's packaging does conform to the color used in its name.

Mr. Reginald C. Barrett Jr.
September 30, 2013
Page 2

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

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

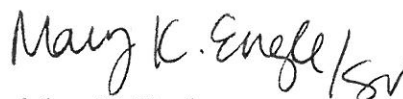
Please note that this letter only approves Carolina Tobacco Manufacturers' cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation,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

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

This approval is effective on the date of this letter and runs through September 29, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

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

Very truly yours,



Mary K. Engle
Associate Director

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

SENECA MANUFACTURING COMPANY

MAKERS OF HERON CIGARETTES



PO Box 496
155 and 175 Rochester Street
Salamanca, NY 14779

Phone: 716-945-4400
Fax: 716-945-4401

September 26, 2013

FEDERAL TRADE COMMISSION
MS MARY ENGLE ASSOCIATE DIRECTOR
600 PENNSYLVANIA AVENUE
WASHINGTON DC 20580

Re: Sands Cigarettes

Dear Ms. Engle:

Please consider this letter our annual compliance letter. Our plan for the simultaneous display of the Surgeon General's warnings on packaging and the quarterly rotation of the Surgeon General's warnings on advertising for Sands cigarettes was originally submitted to the Federal Trade Commission on November 3, 2011, and was approved on November 8, 2011.

The Sands cigarette brand will now be manufactured in the following varieties:

Red 100's Soft Pack
Gold 100's Soft Pack
Silver 100's Soft Pack
Menthol 100's Soft Pack
Menthol Blue 100's Soft Pack

Red King Size Soft Pack
Gold King Size Soft Pack
Silver King Size Soft Pack
Menthol King Size Soft Pack
Menthol Blue King Size Soft Pack

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

Red King Size Box
Gold King Size Box
Silver King Size Box
Menthol King Size Box
Menthol Blue King Size Box

These cigarettes are packaged in 200 count cartons ("Outer Carton"). Each Outer Carton contains ten (10) packs of twenty (20) cigarettes each ("pack"). The warnings will appear exactly as shown in samples provided to your office with our letter dated March 21, 2011, except for the packaging that was revised. Those warnings will appear exactly as shown on the samples submitted on September 29, 2011.

FEDERAL TRADE COMMISSION
MS MARY ENGLE ASSOCIATE DIRECTOR
RE: SANDS CIGARETTES
SEPTEMBER 26, 2013
PAGE 2

Seneca Manufacturing Company low sales volume of cigarettes fits the criteria for the alternative to quarterly rotation of warnings on packaging, provided for in Section 1333 (c)(2) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. 1331. Our total sales for each brand style of both the Heron and Sands brands for the 2012 fiscal year (calendar year ending December 31, 2012) are set out in Exhibit A along with our anticipated 2013 sales for the Sands brand. Seneca Manufacturing Company manufactures one other brand called Heron and there is a separate plan for that brand approved on July 23, 2013. We do not manufacture any other brands.

If this plan for the alternative to quarterly rotation of the warnings on the packaging is approved, the four (4) cigarette health warnings will appear on the packs and cartons of each Sands cigarette brand style an equal number of times for the one year period beginning on the date of approval of this plan. To ensure the cigarette health warnings appear on the Sands cigarette brand styles as equal number of times throughout the plan year, raw material packaging inventory will be stored and loaded into packaging machines alternating the health warnings. Seneca Manufacturing Company will maintain records demonstrating compliance with this approved plan. We will continue to advertise according to our plan approved by FTC on November 8, 2011.

If you should have any questions or require anything further, please feel free to contact this office.

Sincerely,

SENECA MANUFACTURING COMPANY



Gary C. Sanden

GCS/klc
Attachment

Exhibit A: Seneca Manufacturing Company 2012 Sales and 2013 Anticiapated Sales

Sands Brand	2012 Sales	2013 Anticipated
Red King Size Box		
Gold King Size Box		
Silver King Size Box		
Menthol King Size Box		
Menthol Blue King Size Box		
Red King Size Soft Pack		
Gold King Size Soft Pack		
Silver King Size Soft Pack		
Menthol King Size Soft Pack		
Menthol Blue King Size Soft Pack		
Red 100's Box		
Gold 100's Box		
Silver 100's Box		
Menthol 100's Box		
Menthol Blue 100's Box		
Red 100's Soft Pack		
Gold 100's Soft Pack		
Silver 100's Soft Pack		
Menthol 100's Soft Pack		
Menthol Blue 100's Soft Pack		

Seneca Manufacturing Company Items Sold to Customers

Heron Brand	2012 Sales
Crimson King Box	
Red King Size Box	
Gold King Size Box	
Silver King Size Box	
Menthol King Size Box	
Menthol Gold King Size Box	
Non Filter King Box	
No. 33 Black Red King Box	
No. 33 Black Gold King Box	
No. 33 Black Menthol King Box	
Red King Size Soft Pack	
Gold King Size Soft Pack	
Silver King Size Soft Pack	
Menthol King Size Soft Pack	
Menthol Gold King Size Soft Pack	
Crimson 100's Box	
Red 100's Box	
Gold 100's Box	
Silver 100's Box	
Menthol 100's Box	
Menthol Gold 100's Box	
No. 33 Black Red 100's Box	
No. 33 Black Gold 100's Box	
No. 33 Black Menthol 100's Box	
Red 100's Soft Pack	
Gold 100's Soft Pack	
Silver 100's Soft Pack	
Menthol 100's Soft Pack	
Menthol Gold 100's Soft Pack	
Crimson King Soft Pack	
No. 33 Black Red King SP	
No. 33 Black Gold King SP	
No. 33 Black Menthol King SP	
No. 33 Black Red 100 SP	
No. 33 Black Gold 100 SP	
No. 33 Black Menthol 100 SP	
Natural 100's Box	
Natural Smooth 100's Box	
Natural Menthol 100's Box	
Natural King Box	
Natural Smooth King Box	
Natural Menthol King Box	
Crimson 100's SP	
Non Filter King SP	



Division of
Advertising Practices

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

September 30, 2013

Mr. Gary C. Sanden
Seneca Manufacturing Company
P.O. Box 496
155 and 175 Rochester Street
Salamanca, NY 14779

Dear Mr. Sanden:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Seneca Manufacturing Company ("Seneca") on September 26, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Sands brand of cigarettes.

Seneca's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons for the Sands brand submitted with your letters dated March 21, 2011 and September 29, 2011 continue to appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹ Accordingly, Seneca's plan for simultaneous display of the four health warnings on packaging is hereby approved for the following twenty varieties of the Sands brand (each offered in both box and soft pack varieties): Red (Kings and 100's), Gold (Kings and 100's), Silver (Kings and 100's), Menthol (Kings and 100's), and Menthol Blue (Kings and 100's).

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

¹ Seneca stated in its September 26, 2013 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on these dates. Although the warnings on the packs for the king size soft pack varieties submitted on March 21, 2011 did not meet the size requirements of the Cigarette Act, corrected samples were submitted on September 29, 2011.

Mr. Gary C. Sanden
September 30, 2013
Page 2

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

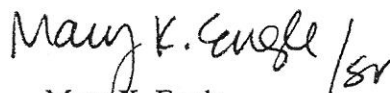
Please note that this letter only approves Seneca's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness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

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

This approval is effective on the date of this letter and runs through September 29, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

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

Very truly yours,

Handwritten signature of Mary K. Engle in black ink, with a stylized 'sr' or 'er' at the end.

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.



26 Eagle Drive | PO Box 1221 | Akwesasne, New York 13655

518. 358. 9309

518. 358. 9841 | fax

September 25, 2013

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

RE: Surgeon General's Health Warning Equalization Plan for Signal and Da Rez Brand
Cigarettes

Dear Ms. Engle:

This is an application for approval of the plan of Ohserase Manufacturing, LLC for the display of the health warnings on its Signal cigarette brand and its Da Rez cigarette brand. Ohserase Manufacturing, LLC is a limited liability corporation with offices located at 26 Eagle Drive, Akwesasne, New York 13655, mailing address P.O. Box 1221, Akwesasne, New York 13655 and the phone number is (518)358-4229.

Ohserase wishes to file a Surgeon General's Health Warning Equalization Plan as required by the Federal Cigarette Labeling and Advertising Act of 1964 for two brands of cigarettes they wish to manufacture in the United States under the brand names "Signal" and "Da Rez."

The brand styles of Signal and Da Rez brand cigarettes Ohserase intends to manufacture are listed on Exhibit "A" and "B." Enclosed with the submissions of Eli Tarbell on December 3, 2008 and of Justin Tarbell on June 18, 2010, July 16, 2010 and January 27, 2012 were the actual production packs and cartons for the brand styles being submitted showing exactly where and how the four (4) Surgeon General's health warnings will appear on individual packs and cartons Ohserase will be manufacturing for our Da Rez brand and our Signal brand. The warnings will appear exactly as shown on these samples.

Ohserase manufactured approximately [REDACTED] cigarettes in fiscal year 2012 (all were Signal and Da Rez brands). To date, in fiscal year 2013, Ohserase has manufactured [REDACTED] cigarettes (all were Signal and Da Rez brands). Ohserase anticipates manufacturing approximately [REDACTED] cigarettes of all its brand styles (Signal and Da Rez) in fiscal year 2013.

No one brand style of cigarettes sold by Ohserase has for the past fiscal year constituted more than ¼ of 1% of all the cigarettes sold in the United States in such year, and no one brand style will constitute more than ¼ of 1% of all the cigarettes sold in the United States in the next fiscal



Mohawk Territory

26 Eagle Drive | PO Box 1221 | Akwesasne, New York 13655

518. 358. 9309

518. 358. 9841 | fax

year. In addition, more than one-half of the cigarettes manufactured for sale in the United States will be packaged into brand styles which meet the requirements of 15 U.S.C. §1333(c)(2)(A)(i).

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

The individual packs of Signal and Da Rez cigarettes to be manufactured by Ohserase will have the proper health warnings printed by the manufacturer directly on the packs under the cellophane. The cartons will also have the proper health warnings printed directly on the cartons by the manufacturer. Ohserase will keep a running total of the number of cartons and packs it manufactures with each warning label for each brand style.

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

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

Ohserase has an advertising plan in place and approved by the Federal Trade Commission. The plan was approved in January of 2013 and has not changed.

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



26 Eagle Drive | PO Box 1221 | Akwesasne, New York 13655

518. 358. 9309

518. 358. 9841 | fax

If you have any questions I can be reached by phone at (518) 358-4229. Thank you.

Sincerely,

Dale White

General Counsel

Ohserase Manufacturing, LLC

Exhibit A

Ohserase Manufacturing, LLC
Signal Brand Styles

Full Flavor King Box
Full Flavor 100 Box
Full Flavor King Soft
Full Flavor 100 Soft
Smooth King Box
Smooth 100 Box
Smooth King Soft
Smooth 100 Soft
Ultra Smooth King Box
Ultra Smooth 100 Box
Ultra Smooth King Soft
Ultra Smooth 100 Soft
Menthol King Box
Menthol 100 Box
Menthol King Soft
Menthol 100 Soft
Menthol Smooth King Box
Menthol Smooth 100 Box
Menthol Smooth King Soft
Menthol Smooth 100 Soft
Bold King Box
Bold 100 Box
Max King Box
Max 100 Box

Exhibit B

Ohserase Manufacturing, LLC

Da Rez Brand Styles

Full Flavor King Box

Full Flavor King Soft



Division of
Advertising Practices

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

September 30, 2013

Mr. Dale White
General Counsel
Ohserase Manufacturing, LLC
26 Eagle Drive
P.O. Box 1221
Akwesasne, NY 13655

Dear Mr. White:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341, ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Ohserase Manufacturing, LLC ("Ohserase") on September 25, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Da Rez and Signal brands of cigarettes.

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

<u>Brand</u>	<u>Date(s)</u>
Da Rez	December 3, 2008
Signal	December 3, 2008 June 18, 2010 July 16, 2010 January 27, 2012

¹ Ohserase stated in its September 25, 2013 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on these dates. Although some of the warnings on the sample packs for the Signal brand submitted on June 18, 2010 contained capitalization errors, corrected samples were submitted on July 16, 2010.

Mr. Dale White
 September 30, 2013
 Page 2

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

- Two varieties of the Da Rez brand: Full Flavor Kings Soft Pack and Full Flavor Kings Box; and
- Twenty-four varieties of the Signal brand: Full Flavor Kings (Soft Pack and Box), Smooth Kings (Soft Pack and Box), Ultra Smooth Kings (Soft Pack and Box), Menthol Kings (Soft Pack and Box), Menthol Smooth Kings (Soft Pack and Box), Full Flavor 100's (Soft Pack and Box), Smooth 100's (Soft Pack and Box), Ultra Smooth 100's (Soft Pack and Box), Menthol 100's (Soft Pack and Box), Menthol Smooth 100's (Soft Pack and Box), Bold Kings Box, Bold 100's Box, Max Kings Box, and Max 100's Box.

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

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

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

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

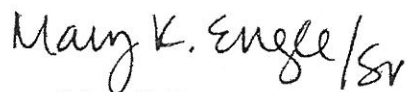
² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Mr. Dale White
September 30, 2013
Page 3

This approval is effective on the date of this letter and runs through September 29, 2014, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

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

Very truly yours,

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

Mary K. Engle
Associate Director

Albany
Atlanta
Brussels
Denver
Los Angeles
New York

McKenna Long & Aldridge^{LLP}

1900 K Street, NW
Washington, DC 20006
Tel: 202.496.7500
mckennalong.com

Orange County
Rancho Santa Fe
San Diego
San Francisco
Washington, DC

C. RANDALL NUCKOLLS
(202) 496-7176

EMAIL ADDRESS
rnuckolls@mckennalong.com

August 22, 2013

Ms. Mary K. Engle, Associate Director
Division of Advertising Practices
Federal Trade Commission
601 New Jersey Avenue, N.W., 3rd Floor
Washington, D.C. 20001

Re: Santa Fe Natural Tobacco Company Packaging Plan for 2013

Dear Ms. Engle:

I serve as the Washington Counsel for Santa Fe Natural Tobacco Company, Inc. ("SFNTC"), located at 1 Plaza La Prensa, Santa Fe, NM 85707. The President of SFNTC is Michael A. Little. His telephone number is (919-692-4257). SFNTC is the manufacturer of Natural American Spirit ("NAS") cigarettes. Pursuant to 15 U.S.C. § 1333(c)2 of the Federal Cigarette Labeling and Advertising Act (the "Cigarette Act"), please accept this letter as SFNTC's request for approval of its packaging plan beyond September 23, 2013 including Federal Trade Commission ("FTC") approval of simultaneous display (i.e. the alternative to quarterly rotation) of the four Surgeon General health warnings for eleven varieties of the Natural American Spirit ("NAS") brand.

NAS Brand Styles Currently Manufactured by SFNTC

NAS Full Bodied Taste Cigarettes (King Size/Hard Pack/Carton) (currently in quarterly rotation)
NAS Balanced Taste Cigarettes (King Size/Hard Pack/Carton)
NAS Mellow Taste Cigarettes (King Size/Hard Pack/Carton) (currently in quarterly rotation)
NAS Smooth Mellow Taste Cigarettes (King Size/Hard Pack/Carton)
NAS Menthol Full-Bodied Taste Cigarettes (King Size/Hard Pack/ Carton)
NAS Menthol Mellow Taste Cigarettes (King Size/Hard Pack/ Carton)
NAS Non-Filtered Cigarettes (King Size/Hard Pack/Carton)
NAS Perique Blend Rich Robust Taste Cigarettes (King Size/Hard Pack/Carton)
NAS Perique Blend Rich Taste Cigarettes (King Size/Hard Pack/Carton)
NAS Made with Organic Tobacco Full-Bodied Taste Cigarettes (King Size/Hard Pack/Carton)
NAS Made with Organic Tobacco Mellow Taste Cigarettes (King Size/Hard Pack/Carton)
NAS 100% U.S. Grown Tobacco Full-Bodied Taste Cigarettes (King Size/Hard Pack/Carton)
NAS 100% U.S. Grown Tobacco Mellow Taste Cigarettes (King Size/Hard Pack/Carton)

All NAS brand styles set forth above are filtered cigarettes unless indicated otherwise. I have enclosed an updated set of packaging for each of the NAS brand styles listed above. The health warnings will appear exactly as shown on the enclosed packaging of each NAS brand style.

Ms. Mary K. Engle
August 22, 2013
Page 2

SFNTC operates using the calendar year as its fiscal year. Attached is a chart setting forth sales volume for each SFNTC brand style for calendar year 2012 and for the first six months of calendar year 2013.

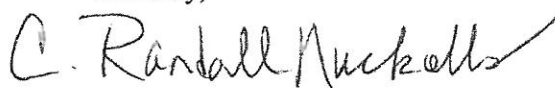
As required by the Cigarette Act, SFNTC is currently rotating quarterly the four health warnings on two brand styles, NAS Mellow Taste Cigarettes and NAS Full Bodied-Taste Cigarettes. SFNTC is following a B, C, D, A rotation sequence, for these two brand styles, the same rotation sequence it uses for its yearly advertising rotation plan. There will be no change in the SFNTC advertising rotation plan in calendar year 2013. Pursuant to this established sequence, the health warnings will continue to rotate as follows, based on the date of packaging for these two brand styles:

- 1st Quarter, 2013 - B - Quitting Smoking Now Greatly Reduces Serious Risks to Your Health (January, February, March)
- 2nd Quarter, 2013 - C - Smoking By Pregnant Women May Result in Fetal Injury, Premature Birth, And Low Birth Weight. (April, May, June)
- 3rd Quarter, 2013 - D - Cigarette Smoke Contains Carbon Monoxide (July, August, September)
- 4th Quarter, 2013 - A - Smoking Causes Lung Cancer, Heart Disease, Emphysema, And May Complicate Pregnancy. (October, November, December)

The eleven NAS brand styles other than NAS Mellow Taste Cigarettes and NAS Full Bodied-Taste Cigarettes were each produced in a quantity in 2012 well below one-fourth of one percent of all cigarettes sold in the United States, and will remain below this threshold in 2013. Currently, as approved by the FTC, the four health warnings on the packs and cartons of these eleven NAS brand styles are displayed an equal number of times each year. SFNTC requests an extension of this simultaneous display of health warnings (alternative to quarterly rotation) beyond September 23, 2013 for these eleven brand styles.

SFNTC will maintain records to demonstrate compliance with its rotation plans for both advertising and packaging and its plan for simultaneous display for certain packaging. If you have any questions regarding this SFNTC request please contact me at (202) 496-7176.

Sincerely,



C. Randall Nuckolls

Attachment

[illegible]

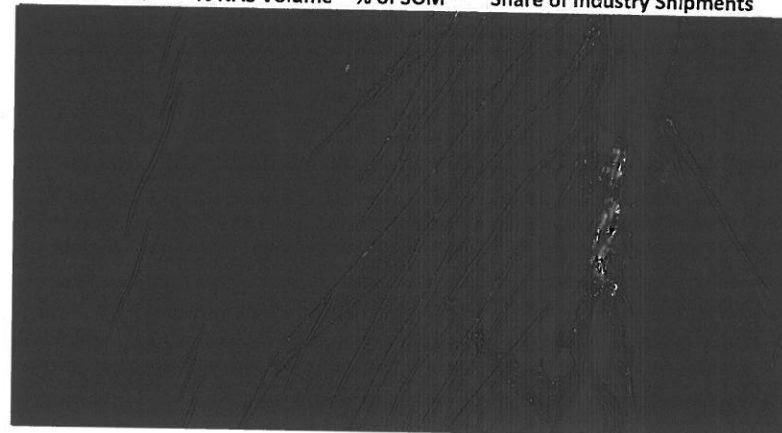
# of Sticks	% NAS Volume	% of SOM *	Share of Industry Shipments

138,982,489,355
Industry Cigarette Volume - YTD June 2013

NAS Full-Bodied Taste Cigarettes
 NAS Balanced Taste Cigarettes
 NAS Mellow Taste Cigarettes
 NAS Smooth Mellow Taste Cigarettes
 NAS Menthol Full-Bodied Taste Cigarettes
 NAS Menthol Mellow Taste Cigarettes
 NAS Non-Filtered Cigarettes
 NAS Perique Blend Rich Robust Taste Cigarettes
 NAS Perique Blend Rich Taste Cigarettes
 NAS Made with Organic Tobacco Full-Bodied Taste Cigarettes
 NAS Made with Organic Tobacco Mellow Taste Cigarettes
 NAS 100% U.S. Grown Tobacco Full-Bodied Taste Cigarettes
 NAS 100% U.S. Grown Tobacco Mellow Taste Cigarettes

(King Size/Hard Pack/Carton)
 (King Size/Hard Pack/Carton)
 (King Size/Hard Pack/Carton)
 (King Size/Hard Pack/Carton)
 (King Size/Hard Pack/Carton)
 (King Size/Hard Pack/Carton)
 (King Size/Hard Pack/Carton)
 (King Size/Hard Pack/Carton)
 (King Size/Hard Pack/Carton)
 (King Size/Hard Pack/Carton)
 (King Size/Hard Pack/Carton)
 (King Size/Hard Pack/Carton)

of Sticks % NAS Volume % of SOM * Share of Industry Shipments



* Marlin Share for FY 2012

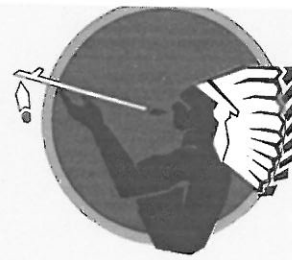
286,467,681,739
 Industry Cigarette Volume - FY 2012

Selected packaging samples from those
submitted with the plan.



Natural American Spirit
 P.O. Box 25140
 Santa Fe, New Mexico 87504 USA
 No. TPNC629

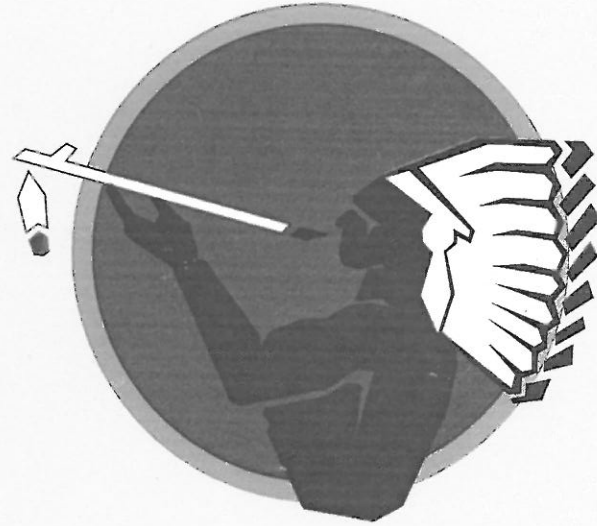
NATURAL
 AMERICAN
 SPIRIT



100% ADDITIVE-FREE NATURAL TOBACCO • MELLOW TASTE

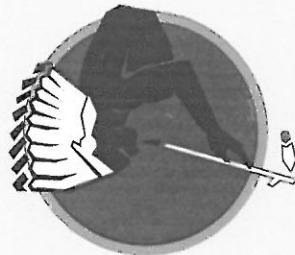
100% additive-free, whole leaf,
 premium natural tobacco. Up to 25% more
 tobacco than other king size cigarettes.
 No additives in our tobacco does **NOT** mean a
 safer cigarette. To learn more or find a
 store call 1-800-332-5595 or visit
NaturalAmericanSpirit.com

NATURAL
 AMERICAN
 SPIRIT



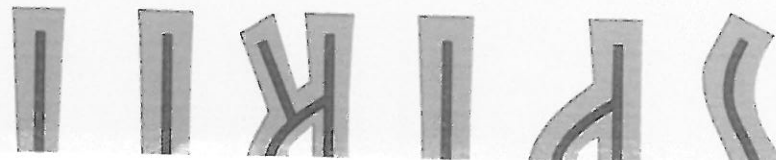
200 CLASS A CIGARETTES

100% ADDITIVE-FREE NATURAL TOBACCO • MELLOW TASTE



NATURAL
 AMERICAN
 SPIRIT

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





Division of
Advertising Practices

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

September 30, 2013

C. Randall Nuckolls, Esq.
McKenna Long & Aldridge, LLP
1900 K St., N.W.
Washington, D.C. 20006-1108

Dear Mr. Nuckolls:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a proposed plan filed on behalf of Santa Fe Natural Tobacco Company, Inc. ("Santa Fe") on August 22, 2013, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Natural American Spirit ("NAS") brand of cigarettes.

The warnings on the sample packs and cartons submitted with your August 22, 2013 letter appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness. Santa Fe's plan for simultaneous display of the four health warnings on packaging is hereby approved for the following eleven king size hard pack varieties of the NAS brand¹: Balanced Taste; Smooth Mellow Taste; Menthol Full-Bodied Taste; Menthol Mellow Taste; Non-Filtered; Perique Blend Rich Robust Taste; Perique Blend Rich Taste; "Made With Organic Tobacco Full-Bodied Taste"; "Made With Organic Tobacco Mellow Taste"; "100% U.S. Grown Tobacco Full-Bodied Taste"; and "100% U.S. Grown Tobacco Mellow Taste."

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

¹ By letters dated August 24, 2010 and October 20, 2011, respectively, the Mellow Taste king size hard pack and Full-Bodied Taste king size hard pack varieties were approved for quarterly rotation, which does not need to be re-approved annually.

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

C. Randall Nuckolls
September 30, 2013
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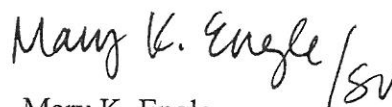
Please note that this letter only approves Santa Fe's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on Santa Fe's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging or in advertising for Santa Fe's cigarettes, including, but not limited to, "organic," "natural," and "additive-free." Nor does this letter purport to interpret or express any opinion about the adequacy of Santa Fe's packaging and advertising under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

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

This approval is effective on the date of this letter and runs through December 31, 2013, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

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

Very truly yours,

A handwritten signature in dark ink, appearing to read "Mary K. Engle" followed by a stylized flourish or initials.

Mary K. Engle
Associate Director