



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: May 24, 2019

SUBJECT: Rotational Health Warnings for Cigarettes
File No. P854505

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

1. June 29, 2017 letter from Paige S. Fitzgerald on behalf of Firebird Manufacturing, LLC to Mary K. Engle.
2. June 29, 2017 letter from Paige S. Fitzgerald on behalf of Firebird Manufacturing, LLC to Mary K. Engle.
3. July 5, 2017 letter from Mary K. Engle to Paige S. Fitzgerald on behalf of Firebird Manufacturing, LLC.
4. June 13, 2017 letter from Eric Barkley Estes, Xcaliber International, Ltd., LLC to Mary K. Engle.
5. July 13, 2017 letter from Mary K. Engle to Eric Barkley Estes, Xcaliber International, Ltd., LLC.
6. July 14, 2017 letter from Jason Meinhart, Joseph M. Anderson d/b/a Smokin Joes to Mary K. Engle.
7. July 17, 2017 letter from Mary K. Engle to Jason Meinhart, Smokin Joes.
8. July 19, 2017 letter from Kanim James, King Mountain Tobacco Company, Inc. to Mary K. Engle.

9. July 24, 2017 letter from Mary K. Engle to Kanim James, King Mountain Tobacco Company, Inc.
10. July 26, 2017 letter from Dominic Chu, Konci Group (USA) Inc. to the Division of Advertising Practices.
11. August 1, 2017 letter from Mary K. Engle to Dominic Chu, Konci Group (USA) Inc.
12. June 30, 2017 letter from Henry C. Roemer, III on behalf of Connshade Cigar Corporation to Mary K. Engle.
13. August 1, 2017 letter from Mary K. Engle to Henry C. Roemer, III on behalf of Connshade Cigar Corporation.
14. September 12, 2017 letter from Brendon Scott, Sherman's 1400 Broadway N.Y.C., LLC to Mary K. Engle.
15. September 14, 2017 letter from Brendon Scott, Sherman's 1400 Broadway N.Y.C., LLC to Mary K. Engle.
16. September 15, 2017 letter from Mary K. Engle to Brendon Scott, Sherman's 1400 Broadway NYC, LLC.

PAIGE S. FITZGERALD
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804.698.5118 facsimile
Paige.fitzgerald@troutmansanders.com

TROUTMAN SANDERS

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June 29, 2017

VIA FEDERAL EXPRESS and E-MAIL

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

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

Dear Ms. Engle:

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

Firebird is the manufacturer of the Palmetto brand. Scott D. Batson is the COO of Firebird. The location of the factory is at 1057 Bill Tuck Highway, South Boston, VA 24592. Firebird has not, to date, imported any cigarettes. Firebird expects to export cigarettes in 2017, but has not yet done so.

Firebird's total fiscal year 2016 sales were [REDACTED] sticks.¹ Anticipated sales of Firebird's cigarettes for fiscal year 2017² are anticipated to be approximately [REDACTED] sticks, which should qualify the company for the Section 1333(c)(2) exemption. Firebird's Plan for display of the warnings on the sample packs and cartons for Palmetto was submitted on May 27, 2016 and approved June 6, 2016.

Palmetto cigarettes are sold in ten soft pack brand styles. Firebird requests that the following ten (10) soft pack styles be included in the Plan³:

Palmetto Red Kings (soft pack)
Palmetto Gold Kings (soft pack)

¹ Firebird also manufactures the Cherokee brand of cigarettes for Cherokee Tobacco Company. Cherokee Tobacco Company submits the warning plan for the Cherokee brand.

² Note that Firebird Manufacturing LLC uses a calendar year as its fiscal year.

³ Note that Firebird's application for a "brand extension" of Palmetto's warning plan, is currently pending for the following five additional styles (all box): Palmetto Red 100's box, Palmetto Blue 100's box, Palmetto Menthol Green 100's box, Palmetto Menthol Gold 100's box, Palmetto Gold 100's box. We would appreciate inclusion of these five additional styles with the renewal requested by this letter.

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Palmetto Blue Kings (soft pack)
Menthol Green Kings (soft pack)
Palmetto Menthol Gold Kings (soft pack)
Palmetto Red 100's (soft pack)
Palmetto Gold 100's (soft pack)
Palmetto Blue 100's (soft pack)
Palmetto Menthol Green 100's (soft pack)
Palmetto Menthol Gold 100's (soft pack)

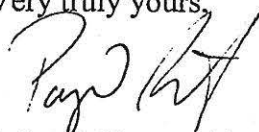
The warnings will appear exactly as shown on the sample packs and cartons of Palmetto packaging submitted with the letter of my former colleague, Nancyellen Keane, dated June 18, 2010.

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

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

We submit that the foregoing complies with the requirements set forth in the FCLAA, and request expedited approval of this request. Should this request conform to your requirements, we request that the letter evidencing approval be emailed to me at paige.fitzgerald@troutmansanders.com. Should you require any additional information with respect to the foregoing please contact me at (804) 697-1404 or on my cell phone (804) 938-2570.

Very truly yours,



Paige S. Fitzgerald

cc: Scott D. Batson

PAIGE S. FITZGERALD
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TROUTMAN SANDERS

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June 29, 2017

By E-Mail and U.S. Mail

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

**Cigarette Health Warning Plan
Firebird Manufacturing, LLC and PALMETTO brand extension**

Dear Ms. Engle:

On behalf of Firebird Manufacturing, LLC ("Firebird") we hereby submit a request to extend the Surgeon General's Equalization Plan for Firebird as required under the *Federal Cigarette Labeling and Advertising Act of 1984* (15 U.S.C. § 1331 (1998), et seq.), as amended ("FCLAA"), for five (5) additional styles of PALMETTO brand hard pack varieties. Firebird previously submitted its 2016 Plan Renewal on May 27, 2016 for its ten (10) previously approved styles of the Palmetto brand. The FTC approved that plan on June 6, 2016.

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

Firebird is manufacturer of the Palmetto brand. Scott D. Batson is COO. The location of the factory is at 1057 Bill Tuck Highway, South Boston, VA 24592. Firebird has not, to date, imported any cigarettes. Firebird expects to export cigarettes in 2017, but has not yet done so.

Firebird submits a plan for the following five additional styles:

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

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Firebird's fiscal year 2016 total sales were [REDACTED] sticks.¹ Anticipated sales of Firebird's cigarettes for fiscal year 2017² are anticipated to be approximately [REDACTED] sticks.


Sample packs and cartons displaying each of the four health warnings for the brand styles listed above were provided as enclosures with our letter of May 27, 2016. The warnings will appear exactly as shown on the samples provided on May 27, 2016. Firebird will equalize the four health warnings on the packs and cartons for each brand style listed above for the one year period beginning on the date of the approval of this Plan.

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

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

We submit that the foregoing complies with the requirements set forth in the FCLAA, and request expedited approval of this request. Should this request conform to your requirements, we request that the letter evidencing approval be faxed to me at (804) 698-5114. Should you require any additional information with respect to the foregoing please contact me at 804-697-1404 or on my cell phone (804-938-2570).

Sincerely,



Paige S. Fitzgerald

¹ Firebird also manufactures the Cherokee brand of cigarettes for Cherokee Tobacco Company. Cherokee Tobacco Company submits the warning plan for the Cherokee brand.

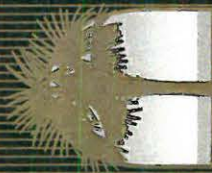
² Note that Firebird Manufacturing LLC uses a calendar year as its fiscal year.

Underage
Sale
Prohibited

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

10
W

2/14/12



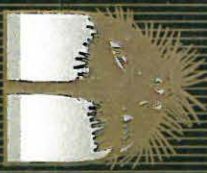
Menthol
Gold
MADE IN USA

X0B S. 0 0 1

Palmetto
Menthol Gold
X0B S. 0 0 1

MADE IN USA
100'S BOX

Menthol
Gold



Palmetto

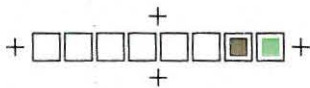
MADE IN USA
100'S BOX

Palmetto
Menthol Gold
100'S BOX

Palmetto



Firebird Manufacturing, LLC
South Boston, VA 24592
TP-VA-15004
Made in USA



20 CLASS A
CIGARETTES

B l u e

100's Box

MADE IN USA

FSC



1 85092 00083 8

UNDERAGE
SALE
PROHIBITED


Palmetto®

B l u e


100's Box

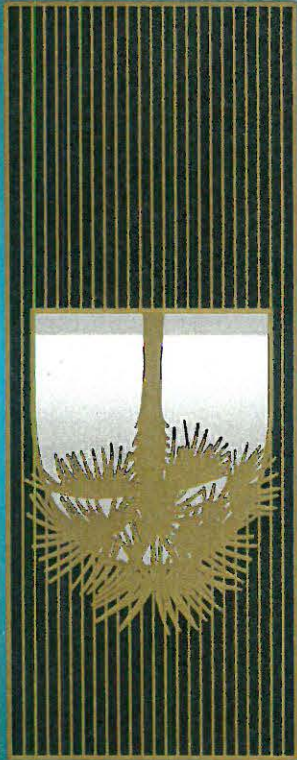
SURGEON GENERAL'S WARNING: Smoking By
Pregnant Women May Result in Fetal Injury,
Premature Birth, And Low Birth Weight.

MADE IN USA

100's Box

B l u e


Palmetto®



100's Box

B l u e

Made in USA



Division of
Advertising Practices

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

July 5, 2017

Paige S. Fitzgerald, Esq.
Troutman Sanders LLP
1001 Haxall Point
P.O. Box 1122
Richmond, VA 23219

Dear Ms. Fitzgerald:

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 two letters dated June 29, 2017 that constitute a plan filed on behalf of Firebird Manufacturing, LLC ("Firebird"), calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Palmetto brand of cigarettes.

Firebird's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letters of June 18, 2010 and May 27, 2016 appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹ Accordingly, Firebird's plan for simultaneous display of the four health warnings on packaging is hereby approved for the following fifteen varieties of the Palmetto brand: Red Kings Soft Pack, Red 100's (Soft Pack and Box), Gold Kings Soft Pack, Gold 100's (Soft Pack and Box), Blue Kings Soft Pack, Blue 100's (Soft Pack and Box), Menthol Green Kings Soft Pack, Menthol Green 100's (Soft Pack and Box), Menthol Gold Kings Soft Pack, and Menthol Gold 100's (Soft Pack and Box).

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

¹ Firebird stated in its letters of June 29, 2017 that the four health warnings will appear exactly as shown on the packs and cartons submitted on these dates.

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

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

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

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

This approval is effective on the date of this letter and runs through July 4, 2018, 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 Connor Sands at (202) 326-3343.

Very truly yours,



Mary K. Engle
Associate Director

X C A L I B E R

INTERNATIONAL, LTD., LLC.

Eric Barkley Estes
General Counsel

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

June 13, 2017

Via Federal Express – Overnight Delivery

Ms. Mary K. Engle
Division of Advertising Practices
FEDERAL TRADE COMMISSION
600 Pennsylvania Ave., N.W.
Mail Drop CC100528
Washington, D.C. 20580

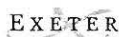
Re: Plan for Compliance with the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* – Brand Styles “24/7,” “Berkley,” “Berley,” “Echo,” “Edgefield,” “Exeter,” “Golden Blend,” “Gsmoke,” “Mainstreet,” and “Sport”

Dear Ms. Engle:

Pursuant to the Federal Cigarette Labeling and Advertising Act (the “Act”) 15 U.S.C. §§ 1331, *et seq.*, Xcaliber International, Ltd., L.L.C. (“Xcaliber”), submits the following narrative describing its plan to comply with the health warning display requirements. This plan represents the renewal of the plan previously approved by the Federal Trade Commission (“FTC”) on July 27, 2016, for the packaging of the brand families “24/7,” “Berkley,” “Berley,” “Echo,” “Edgefield,” “Exeter,” “Golden Blend,” “Gsmoke,” “Mainstreet,” and “Sport” (collectively as the “Brands”). Through the date of this application, the Surgeon General’s warnings on the Brand’s packaging have been equalized in accordance with the Act. All Brands and their styles are listed on **Attachment 1**. 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 on the packs and cartons enclosed with Xcaliber’s submissions, dated July 29, 2013, August 9, 2013, and July 11, 2016. 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 listed on **Attachment 1** for one year, beginning with the approval date of this plan. Through the date of this application, the Surgeon General’s warnings on the Brand packaging have been equalized in accordance with the Act.



Please note Xcaliber's plan is based on the alternative to quarterly rotation provided in 15 U.S.C. Section 1333(c)(2). Xcaliber hereby states that the yearly sales volume for each brand style of the Brands remains below the threshold under which the FTC may permit Xcaliber to display the four warnings an equal number of times during the year. Xcaliber's sales for the fiscal year ending December 31, 2016, were [REDACTED] sticks. A schedule is attached reflecting Xcaliber's total sales for fiscal year 2016 and the first four months of fiscal year 2017. This schedule is provided as **Attachment 2**.

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

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

II. Advertising

Through the date of this application, Xcaliber continues to be in full compliance with the advertising plan approved by the FTC on July 27, 2016.

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

Warmest Regards,



Eric B. Estes
General Counsel

enclosures

Attachment 1. Current Brand Families and Styles.

The attachment is provided on the following pages.

24/7

Note: 24/7 is only available in a box.

Red 100
Gold 100
Silver 100
Menthol 100
Menthol Gold 100

Red King
Gold King
Menthol King

BERKLEY

Soft Pack

Red 100
Gold 100
Silver 100
Menthol 100
Menthol Gold 100
Red King
Gold King
Silver King
Menthol King
Non-Filter King

Box

Red 100
Gold 100
Silver 100
Menthol 100
Menthol Gold 100
Red King
Gold King

BERLEY

Soft Pack

Red 100
Gold 100
Blue 100
Menthol 100
Menthol Gold 100
Red King
Gold King
Blue King
Non-Filter King

Box

Red 100
Gold 100
Blue 100
Menthol 100
Menthol Gold 100
Red King
Gold King
Blue King
Menthol King
Menthol Gold King

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
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)

EXETER

Soft Pack

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

GOLDEN BLEND

Soft Pack

Red 100
Gold 100
Silver 100
Menthol 100
Menthol Gold 100
Red King
Non-Filter King

Box

Red 100
Gold 100
Silver 100
Menthol 100
Menthol Gold 100
Red King
Gold King

GSMOKE

Soft Pack

Blue 100
Menthol 100

Box

Red 100
Gold 100
Red King
Gold King

MAINSTREET

Soft Pack

Red 100
Gold 100
Blue 100
Menthol 100
Menthol Gold 100
Red King

Box

Red 100
Gold 100
Blue 100
Menthol 100
Menthol Gold 100
Red King
Gold King
Menthol King

SPORT

Soft Pack

Red 100
Gold 100
Blue 100
Menthol 100
Menthol Gold 100
Red King
Gold King
Menthol King

Box

Red 100
Gold 100
Blue 100
Menthol 100
Menthol Gold 100
Red King
Gold King
Menthol King

Attachment 2. Sales Data.

The attachment is provided on the following pages.

XCALIBER INTERNATIONAL LTD
Inventory Unit Activity Report
For the Period From Jan 1, 2016 to Dec 31, 2016

File: C:\msdcs\office11\Stock\Assembly\Sales\drc1 Report.cre

Item ID	Item Description	2016 Cases	2016 Cartons	2016 Sticks	January -	January -	January -	April 2017 -	May 11,	April 2017 -
					March 2017	March 2017	March 2017	May 11,	May 11, 2017	May 11, 2017
					Cases	Cartons	Sticks	2017 Cases	Cartons	Sticks
01-01-1101	Echo Box 100 Red									
01-01-1102	Echo Box 100 Gold									
01-01-1103	Echo Box 100 Menthol Gold									
01-01-1104	Echo Box 100 Menthol									
01-01-1105	Echo Box 100 Blue									
01-01-1201	Echo Box King Red									
01-01-1202	Echo Box King Gold									
01-01-1203	Echo Box King Menthol Gold									
01-01-1204	Echo Box King Menthol									
01-01-1205	Echo Box King Non Filter									
01-01-1206	Echo Box King Blue									
01-01-2101	Echo SP 100 Red									
01-01-2102	Echo SP 100 Gold									
01-01-2103	Echo SP 100 Menthol Gold									
01-01-2104	Echo SP 100 Menthol									
01-01-2106	Echo SP 100 Blue									
01-01-2201	Echo SP King Red									
01-01-2202	Echo SP King Gold									
01-01-2203	Echo SP King Menthol Gold									
01-01-2204	Echo SP King Menthol									
01-01-2205	Echo SP King Non Filter									
01-01-2206	Echo SP King Blue									
02-01-1101	Edgefield Box 100 Red									
02-01-1102	Edgefield Box 100 Gold									
02-01-1103	Edgefield Box 100 Menthol Gold									
02-01-1104	Edgefield Box 100 Menthol									
02-01-1106	Edgefield Box 100 Silver									
02-01-1201	Edgefield Box King Red									
02-01-1202	Edgefield Box King Gold									
02-01-1203	Edgefield Box King Menthol Gold									
02-01-1204	Edgefield Box King Menthol									
02-01-1205	Edgefield Box King Non Filter									
02-01-1206	Edgefield Box King Silver									
03-01-1101	Exeter Box 100 Red									
03-01-1102	Exeter Box 100 Gold									
03-01-1103	Exeter Box 100 Menthol Gold									
03-01-1104	Exeter Box 100 Menthol									
03-01-1106	Exeter Box 100 Blue									
03-01-1201	Exeter Box King Red									
03-01-1202	Exeter Box King Gold									
03-01-1203	Exeter Box King Menthol Gold									
03-01-1204	Exeter Box King Menthol									
03-01-1205	Exeter Box King Non Filter									
03-01-1206	Exeter Box King Blue									
03-01-2101	Exeter SP 100 Red									
03-01-2102	Exeter SP 100 Gold									
03-01-2103	Exeter SP 100 Menthol Gold									
03-01-2104	Exeter SP 100 Menthol									
03-01-2106	Exeter SP 100 Blue									
03-01-2201	Exeter SP King Red									
03-01-2202	Exeter SP King Gold									
03-01-2203	Exeter SP King Menthol Gold									
03-01-2204	Exeter SP King Menthol									
03-01-2205	Exeter SP King Non Filter									
03-01-2206	Exeter SP King Blue									
04-01-1101	247 BOX 100 RED									
04-01-1102	247 BOX 100 GOLD									
04-01-1103	247 BOX 100 MENTHOL GOLD									
04-01-1104	247 BOX 100 MENTHOL									
04-01-1106	247 BOX 100 SILVER									
04-01-1201	247 BOX KING RED									
04-01-1202	247 BOX KING GOLD									
04-01-1204	247 BOX KING MENTHOL									
05-01-1101	BERKLEY BOX 100 RED									
05-01-1102	BERKLEY BOX 100 GOLD									
05-01-1103	BERKLEY BOX 100 MENTHOL GOLD									
05-01-1104	BERKLEY BOX 100 MENTHOL									
05-01-1106	BERKLEY BOX 100 SILVER									
05-01-1201	BERKLEY BOX KING RED									
05-01-1202	BERKLEY BOX KING GOLD									
05-01-2101	BERKLEY SP 100 RED									
05-01-2102	BERKLEY SP 100 GOLD									
05-01-2103	BERKLEY SP 100 MENTHOL GOLD									
05-01-2104	BERKLEY SP 100 MENTHOL									
05-01-2106	BERKLEY SP 100 SILVER									
05-01-2201	BERKLEY SP KING RED									
05-01-2202	BERKLEY SP KING GOLD									
05-01-2204	BERKLEY SP KING MENTHOL									
05-01-2205	BERKLEY SP KING NON FILTER									
05-01-2206	BERKLEY SP KING SILVER									
06-01-1101	BERLEY BOX 100 RED									
06-01-1102	BERLEY BOX 100 GOLD									
06-01-1103	BERLEY BOX 100 MENTHOL GOLD									
06-01-1104	BERLEY BOX 100 MENTHOL									
06-01-1106	BERLEY BOX 100 BLUE									

ECALIBER INTERNATIONAL LTD
Inventory Unit Activity Report
For the Period From Jan 1, 2016 to Dec 31, 2016

778r Office (sheet 1) Stock/Assembly/Serialized Report.crd

Item ID	Item Description	2016 Cases	2016 Cartons	2016 Sticks	January - March 2017 Cases	January - March 2017 Cartons	January - March 2017 Sticks	April 2017 - May 11, 2017 Cases	May 11, 2017 Cartons	April 2017 - May 11, 2017 Sticks
06-01-1201	BERLEY BOX KING RED									
06-01-1202	BERLEY BOX KING GOLD									
06-01-1203	BERLEY BOX KING MENTHOL GOLD									
06-01-1204	BERLEY BOX KING MENTHOL									
06-01-1206	BERLEY BOX KING BLUE									
06-01-2101	BERLEY SP 100 RED									
06-01-2102	BERLEY SP 100 GOLD									
06-01-2103	BERLEY SP 100 MENTHOL GOLD									
06-01-2104	BERLEY SP 100 MENTHOL									
06-01-2106	BERLEY SP 100 BLUE									
06-01-2201	BERLEY SP KING RED									
06-01-2202	BERLEY SP KING GOLD									
06-01-2205	BERLEY SP KING NON FILTER									
06-01-2206	BERLEY SP KING BLUE									
07-01-1101	GOLDEN BLEND BOX 100 RED									
07-01-1102	GOLDEN BLEND BOX 100 GOLD									
07-01-1103	GOLDEN BLEND BOX 100 MEN GOLD									
07-01-1104	GOLDEN BLEND BOX 100 MENTHOL									
07-01-1106	GOLDEN BLEND BOX 100 SILVER									
07-01-1201	GOLDEN BLEND BOX KING RED									
07-01-1202	GOLDEN BLEND BOX KING GOLD									
07-01-2101	GOLDEN BLEND SP 100 RED									
07-01-2102	GOLDEN BLEND SP 100 GOLD									
07-01-2103	GOLDEN BLEND SP 100 MEN GOLD									
07-01-2104	GOLDEN BLEND SP 100 MENTHOL									
07-01-2106	GOLDEN BLEND SP 100 SILVER									
07-01-2201	GOLDEN BLEND SP KING RED									
07-01-2205	GOLDEN BLEND SP KING NON FILTER									
08-01-1101	GSMOKE BOX 100 RED									
08-01-1102	GSMOKE BOX 100 GOLD									
08-01-1201	GSMOKE BOX KING RED									
08-01-1202	GSMOKE BOX KING GOLD									
08-01-2101	GSMOKE SP 100 RED									
08-01-2102	GSMOKE SP 100 GOLD									
08-01-2104	GSMOKE SP 100 MENTHOL									
08-01-2106	GSMOKE SP 100 BLUE									
09-01-1101	MAINSTREET BOX 100 RED									
09-01-1102	MAINSTREET BOX 100 GOLD									
09-01-1103	MAINSTREET BOX 100 MENTHOL GOLD									
09-01-1104	MAINSTREET BOX 100 MENTHOL									
09-01-1106	MAINSTREET BOX 100 BLUE									
09-01-1201	MAINSTREET BOX KING RED									
09-01-1202	MAINSTREET BOX KING GOLD									
09-01-1204	MAINSTREET BOX KING MENTHOL									
09-01-2101	MAINSTREET SP 100 RED									
09-01-2102	MAINSTREET SP 100 GOLD									
09-01-2103	MAINSTREET SP 100 MENTHOL GOLD									
09-01-2104	MAINSTREET SP 100 MENTHOL									
09-01-2106	MAINSTREET SP 100 BLUE									
09-01-2201	MAINSTREET SP KING RED									
09-01-2202	MAINSTREET SP KING GOLD									
09-01-2204	MAINSTREET SP KING MENTHOL									
10-01-1101	SPORT BOX 100 RED									
10-01-1102	SPORT BOX 100 GOLD									
10-01-1103	SPORT BOX 100 MENTHOL GOLD									
10-01-1104	SPORT BOX 100 MENTHOL									
10-01-1106	SPORT BOX 100 BLUE									
10-01-1201	SPORT BOX KING RED									
10-01-1202	SPORT BOX KING GOLD									
10-01-1204	SPORT BOX KING MENTHOL									
10-01-2101	SPORT SP 100 RED									
10-01-2102	SPORT SP 100 GOLD									
10-01-2103	SPORT SP 100 MENTHOL GOLD									
10-01-2104	SPORT SP 100 MENTHOL									
10-01-2106	SPORT SP 100 BLUE									
10-01-2201	SPORT SP KING RED									
10-01-2202	SPORT SP KING GOLD									
10-01-2204	SPORT SP KING MENTHOL									
5121	INTL Exeter Box King Red									
5122	INTL Exeter Box King Gold									



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

Division of
Advertising Practices

July 13, 2017

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

Dear Mr. Estes:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Xcaliber International, Ltd., LLC (“Xcaliber”) on June 13, 2017, 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, Berkley, Berley, Echo, Edgefield, Exeter, Golden Blend, Gsmoke, Mainstreet, and Sport brands.

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 11, 2016 (for the 24/7, Berkley, Berley, Golden Blend, Gsmoke, Mainstreet, and Sport brands), and July 29 and August 9, 2013 (for the Echo, Edgefield, and Exeter brands) continue to appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.

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

- Eight box varieties of the 24/7 brand: Red 100’s, Gold 100’s, Silver 100’s, Menthol 100’s, Menthol Gold 100’s, Red Kings, Gold Kings, and Menthol Kings;

¹ As set forth in its June 13, 2017 letter, Xcaliber is using colors in the names of a number of its cigarette varieties for the Echo, Edgefield, and Exeter brands (*e.g.*, “Echo Red 100’s Box”). We note that the color names are not printed on the packaging for these brands (*e.g.*, the word “Red” does not appear on the packaging of the “Echo Red 100’s Box” variety). However, 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.

Mr. Eric Barkley Estes

July 13, 2017

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- Seventeen varieties of the Berkley brand: Red King (Box and Soft Pack), Red 100's (Box and Soft Pack), Gold King (Box and Soft Pack), Gold 100's (Box and Soft Pack), Silver King Soft Pack, Silver 100's (Box and Soft Pack), Menthol King Soft Pack, Menthol 100's (Box and Soft Pack), Menthol Gold 100's (Box and Soft Pack), and Non-Filter King Soft Pack;
- Nineteen varieties of the Berley brand: Red King (Box and Soft Pack), Red 100's (Box and Soft Pack), Gold King (Box and Soft Pack), Gold 100's (Box and Soft Pack), Menthol King Box, Menthol 100's (Box and Soft Pack), Menthol Gold King Box, Menthol Gold 100's (Box and Soft Pack), Blue King (Box and Soft Pack), Blue 100's (Box and Soft Pack), and Non-Filter King Soft Pack;
- Twenty varieties of the Echo brand: Red Kings Box, Red Kings Soft Pack, Red 100's Box, Red 100's Soft Pack, Gold Kings Box, Gold Kings Soft Pack, Gold 100's Box, Gold 100's Soft Pack, Blue Kings Box, Blue Kings Soft Pack, Blue 100's Box, Blue 100's Soft Pack, Menthol Kings Box (dark green packaging), Menthol 100's Box (dark green packaging), Menthol 100's Soft Pack (dark green packaging), Menthol Gold Kings Box (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;
- 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;
- Nineteen 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 100's Box, Blue 100's Soft Pack, Menthol Kings Box (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 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;
- Fourteen varieties of the Golden Blend brand: Red King (Box and Soft Pack), Red 100's (Box and Soft Pack), Gold King Box, Gold 100's (Box and Soft Pack), Silver 100's (Box and Soft Pack), Menthol 100's (Box and Soft Pack), Menthol Gold 100's (Box and Soft Pack), and Non-Filter King Soft Pack;
- Six varieties of the Gsmoke brand: Red King Box, Red 100's Box, Gold King Box, Gold 100's Box, Blue 100's Soft Pack, and Menthol 100's Soft Pack;
- Fourteen varieties of the Mainstreet brand: Red King (Box and Soft Pack), Red 100's (Box and Soft Pack), Gold King Box, Gold 100's (Box and Soft Pack), Blue 100's (Box

and Soft Pack), Menthol King Box, Menthol 100's (Box and Soft Pack), Menthol Gold 100's (Box and Soft Pack); and

- Sixteen varieties of the Sport brand: Red King (Box and Soft Pack), Red 100's (Box and Soft Pack), Gold King (Box and Soft Pack), Gold 100's (Box and Soft Pack), Blue 100's (Box and Soft Pack), Menthol King (Box and Soft Pack), Menthol 100's (Box and Soft Pack), and Menthol Gold 100's (Box 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 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 packaging for the approved brands. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging or in advertising for Xcaliber's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of Xcaliber's packaging and advertising under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

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

This approval is effective on the date of this letter and runs through July 12, 2018, 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. Eric Barkley Estes
July 13, 2017
Page 4

If you have any questions regarding this approval, please contact Connor Sands at (202) 326-3343.

Very truly yours,

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

Mary K. Engle
Associate Director

July 14, 2017

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



Smokin Joes

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

RE: Cigarette Health Warning Rotation Plan - Amended

Dear Ms. Engle,

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

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

800-274-8010

www.smokinjoe.com



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

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

Smokin Joes Natural Menthol Gold King Size Box
Smokin Joes Natural Non-Filter King Size Soft Pack
Smokin Joes Natural White 100 Size Soft Pack
Smokin Joes Natural White 100 Size Box
Smokin Joes Natural White King Size Soft Pack
Smokin Joes Premium Cigarette Brand
Smokin Joes Premium Canadian Red King Size Box
Smokin Joes Premium Canadian Blue King Size Box
Smokin Joes Premium Red 100 Size Soft Pack
Smokin Joes Premium Red 100 Size Box
Smokin Joes Premium Red King Size Box
Smokin Joes Premium Red King Size Soft Pack
Smokin Joes Premium Gold 100 Size Soft Pack
Smokin Joes Premium Gold 100 Size Box
Smokin Joes Premium Gold King Size Box
Smokin Joes Premium Gold King Size Soft Pack
Smokin Joes Premium Menthol 100 Size Soft Pack
Smokin Joes Premium Menthol 100 Size Box
Smokin Joes Premium Menthol King Size Soft Pack
Smokin Joes Premium Menthol Gold 100 Size Soft Pack
Smokin Joes Premium Menthol Gold King Size Soft Pack
Smokin Joes Premium Non-Filter King Size Soft Pack
Smokin Joes Premium Blue 100 Size Soft Pack
Smokin Joes Premium Blue King Size Soft Pack
Nightclub Cigarette Brand
Nightclub Rich King Size Box
Nightclub Smooth King Size Box

These cigarettes are manufactured by Joseph M. Anderson d/b/a Smokin Joes. Upon approval of this plan, the manufacturer will continue to sell these cigarettes under the authority of the Bureau of Alcohol, Tobacco & Firearms (Manufacturer of Tobacco Products License TP-NY-168).

The products submitted with this plan will continue to be packaged in 200 count cartons ("Outer Cartons"). Each Outer Carton will contain 10 packs of 20 cigarettes each ("Pack"). The warnings will appear exactly as they do on the actual pack labels and cartons submitted to the Federal Trade Commission with my May 11, 2010 letter with the exception of the Nightclub brand styles that will have the warnings appear exactly as shown on the actual pack labels and cartons submitted with my May 4, 2011 letter, the Outdoor Freedom brand styles that will have the warnings appear exactly as shown on the actual pack labels and cartons submitted with my August 27, 2010 letter, and the following six (6) styles of the Lewiston cigarette brand, three (3) styles of the Smokin Joes Premium cigarette brand, three (3) styles of the Smokin Joes Natural cigarette brand, and two (2) styles of the Exact cigarette brand styles that will have the warnings appear exactly as shown on the actual pack labels and cartons submitted with my October 21, 2011 letter:

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

Smokin Joes believes that its low sales volume of cigarettes fits the criteria for the alternative to quarterly rotation of warnings on packaging, provided for in Section 1333 (c)(2) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331; sales figures for all Smokin Joes manufactured and imported brands are provided on Exhibit A. Smokin Joes manufactures a number of cigarette brand styles and until October 2009 imported the Lewiston Special cigarette brand and Exact Special cigarette brand. Smokin Joes no longer imports the Lewiston Special and Exact Special cigarette brands. Of all Smokin Joes manufactured cigarette brand styles for the fiscal year, from May 1, 2016 through April 30, 2017, the biggest seller was [REDACTED] totaling [REDACTED] sticks.

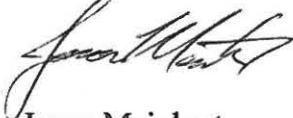
If this plan for the alternative to quarterly rotation of warnings on packaging is approved, the four cigarette health warnings will appear on the packs and cartons of each of the cigarette brand varieties listed above an equal number of times for the one year period beginning on the date this plan is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

Smokin Joes will continue to comply with its May 1, 2007 amended plan for advertising the Exact, Lewiston, Market, Outdoor Freedom, and Smokin Joes cigarette brands as well as its February 19, 2008 plan for advertising the Nightclub cigarette brand and its April 16, 2009 plan for advertising the Maple Leaf cigarette brand.

Smokin Joes, the manufacturer, is aware of the requirements set forth in the Cigarette Labeling and Advertising Act and the company's efforts are always to be fully compliant with the Act. Smokin Joes will maintain record of compliance with the approved plan.

The submitted carton and pack label for each brand style bearing each Surgeon General warning satisfies the requirement of package submission. If there are any questions or concerns regarding this plan, please contact me at 716-754-4064 ext. 9305.

Sincerely,

A handwritten signature in black ink, appearing to read "Jason Meinhart", written in a cursive style.

Jason Meinhart
Power of Attorney

SMOKIN JOES**STICK COUNT 5/01/16 - 04/30/17****PRODUCT EXACT****STICKS (Actual Stick Sales Figures May 1, 2016 - April 30, 2017)**

EXACT BLUE 100 SOFT PACK
EXACT CANADIAN BLUE KING SOFT PACK
EXACT CANADIAN RED KING SIZE SOFT PACK
EXACT GOLD 100 BOX
EXACT GOLD 100 SOFT PACK
EXACT GOLD KING BOX
EXACT GOLD KING SOFT PACK
EXACT MENTHOL 100 SOFT PACK
EXACT MENTHOL GOLD 100 SOFT PACK
EXACT MENTHOL GOLD KING SOFT PACK
EXACT MENTHOL KING SOFT PACK
EXACT MENTHOL 100 BOX
EXACT FULL FLAVOR (RED) 100 SOFT PACK
EXACT FULL FLAVOR (RED) KING BOX
EXACT FULL FLAVOR (RED) KING SOFT PACK

PRODUCT EXACT ELITE**STICKS (Actual Stick Sales Figures May 1, 2016 - April 30, 2017)**

EXACT ELITE BLUE 100 SOFT PACK
EXACT ELITE GOLD 100 SIZE SOFT PACK
EXACT ELITE GOLD KING SIZE BOX
EXACT ELITE GOLD KING SIZE SOFT PACK
EXACT ELITE MENTHOL 100 SIZE SOFT PACK
EXACT ELITE MENTHOL GOLD 100 SIZE SOFT PACK
EXACT ELITE MENTHOL GOLD KING SIZE SOFT PACK
EXACT ELITE MENTHOL KING SIZE SOFT PACK
EXACT ELITE NON-FILTER KING SIZE BOX
EXACT ELITE FULL FLAVOR (RED) 100 SOFT PACK
EXACT ELITE FULL FLAVOR (RED) KING SIZE BOX
EXACT ELITE FULL FLAVOR (RED) KING SOFT PACK

PRODUCT LEWISTON**STICKS (Actual Stick Sales Figures May 1, 2016 - April 30, 2017)**

LEWISTON BLUE 100 BOX
LEWISTON BLUE 100 SIZE SOFT PACK
LEWISTON GOLD 100 SIZE BOX
LEWISTON GOLD 100 SIZE SOFT PACK
LEWISTON GOLD KING SIZE BOX
LEWISTON GOLD KING SIZE SOFT PACK
LEWISTON MENTHOL 100 SIZE BOX
LEWISTON MENTHOL 100 SIZE SOFT PACK
LEWISTON MENTHOL GOLD 100 SIZE BOX
LEWISTON MENTHOL GOLD 100 SIZE SOFT PACK
LEWISTON MENTHOL GOLD KING SIZE SOFT PACK
LEWISTON MENTHOL KING SIZE SOFT PACK
LEWISTON MENTHOL KING SIZE BOX
LEWISTON NON-FILTER KING SIZE SOFT PACK
LEWISTON FULL FLAVOR (RED) 100 SIZE BOX
LEWISTON FULL FLAVOR (RED) 100 SIZE SOFT PACK
LEWISTON FULL FLAVOR (RED) KING SIZE BOX
LEWISTON FULL FLAVOR (RED) KING SIZE SOFT PACK

PRODUCT MARKET	STICKS (Actual Stick Sales Figures May 1, 2016 - April 30, 2017)
MARKET BLUE 100 BOX	
MARKET BLUE 100 SIZE SOFT PACK	
MARKET BLUE KING SIZE BOX	
MARKET GOLD 100 SIZE BOX	
MARKET GOLD 100 SOFT PACK	
MARKET GOLD KING BOX	
MARKET GOLD KING SOFT PACK	
MARKET MENTHOL 100 BOX	
MARKET MENTHOL 100 SOFT PACK	
MARKET MENTHOL BLUE 100 SIZE BOX	
MARKET MENTHOL GOLD 100 BOX	
MARKET MENTHOL GOLD 100 SOFT PACK	
MARKET MENTHOL KING BOX	
MARKET MENTHOL KING SOFT PACK	
MARKET NON-FILTER KING SIZE BOX	
MARKET FULL FLAVOR (RED) 100 SIZE BOX	
MARKET FULL FLAVOR (RED) 100 SOFT PACK	
MARKET FULL FLAVOR (RED) KING BOX	
MARKET FULL FLAVOR (RED) KING SOFT PACK	
PRODUCT MAPLE LEAF	STICKS (Actual Stick Sales Figures May 1, 2016 - April 30, 2017)
MAPLE LEAF CANADIAN BLUE KING SIZE BOX	
PRODUCT SMOKIN JOES	STICKS (Actual Stick Sales Figures May 1, 2016 - April 30, 2017)
SMOKIN JOES BLUE 100 SIZE BOX	
SMOKIN JOES BLUE 100 SIZE SOFT PACK	
SMOKIN JOES BLUE KING SIZE BOX	
SMOKIN JOES BLUE KING SIZE SOFT PACK	
SMOKIN JOES GOLD 100 SIZE BOX	
SMOKIN JOES GOLD 100 SIZE SOFT PACK	
SMOKIN JOES GOLD KING SIZE BOX	
SMOKIN JOES GOLD KING SIZE SOFT PACK	
SMOKIN JOES MENTHOL 100 SIZE BOX	
SMOKIN JOES MENTHOL 100 SIZE SOFT PACK	
SMOKIN JOES MENTHOL GOLD 100 SIZE BOX	
SMOKIN JOES MENTHOL GOLD 100 SIZE SOFT PACK	
SMOKIN JOES MENTHOL GOLD KING SIZE BOX	
SMOKIN JOES MENTHOL GOLD KING SIZE SOFT PACK	
SMOKIN JOES MENTHOL KING SIZE BOX	
SMOKIN JOES MENTHOL KING SIZE SOFT PACK	
SMOKIN JOES NON-FILTER KING SIZE BOX	
SMOKIN JOES NON-FILTER KING SIZE SOFT PACK	
SMOKIN JOES FULL FLAVOR (RED) 100 BOX	
SMOKIN JOES FULL FLAVOR (RED) 100 SOFT PACK	
SMOKIN JOES FULL FLAVOR (RED) KING SIZE BOX	
SMOKIN JOES FULL FLAVOR (RED) KING SIZE SOFT PACK	

PRODUCT SMOKIN JOES NATURAL	STICKS (Actual Stick Sales Figures May 1, 2016 - April 30, 2017)
SMOKIN JOES NATURAL MENTHOL 100 SIZE SOFT PACK	
SMOKIN JOES NATURAL MENTHOL GOLD KING SIZE BOX	
SMOKIN JOES NATURAL NON-FILTER KING SIZE SOFT PACK	
SMOKIN JOES NATURAL RED 100 BOX	
SMOKIN JOES NATURAL MEDIUM (RED) 100 SOFT PACK	
SMOKIN JOES NATURAL MEDIUM (RED) KING SOFT PACK	
SMOKIN JOES NATURAL RED KING BOX	
SMOKIN JOES NATURAL MENTHOL 100 SIZE BOX	
SMOKIN JOES NATURAL FULL FLAVOR (PURPLE) KING BOX	
SMOKIN JOES NATURAL SILVER 100 SOFT PACK	
SMOKIN JOES NATURAL SILVER KING BOX	
SMOKIN JOES NATURAL WHITE 100 SIZE BOX	
SMOKIN JOES NATURAL WHITE KING SIZE SOFT PACK	
SMOKIN JOE SNATURAL MENTHOL GOLD 100 SOFT PACK	
SMOKIN JOES NATURAL MENTHOL KING SIZE BOX	
SMOKIN JOES NATURAL FULL FLAVOR (PURPLE) 100 SOFT PACK	
SMOKIN JOES NATURAL FULL FLAVOR (PURPLE) 100 SIZE BOX	
SMOKIN JOES NATURAL FULL FLAVOR (PURPLE) KING SOFT PACK	
SMOKIN JOES NATURAL SILVER 100 BOX	
SMOKIN JOE SNATURAL SILVER KING SOFT PACK	
SMOKIN JOES NATURAL WHITE 100 SOFT PACK	
PRODUCT SMOKIN JOES PREMIUM	STICKS (Actual Stick Sales Figures May 1, 2016 - April 30, 2017)
SMOKIN JOES PREMIUM BLUE 100 SIZE SOFT PACK	
SMOKIN JOES PREMIUM BLUE KING SIZE SOFT PACK	
SMOKIN JOES PREMIUM CANADIAN BLUE KING SIZE BOX	
SMOKIN JOES PREMIUM CANADIAN FULL FLAVOUR (CANADIAN RED) KING SIZE BOX	
SMOKIN JOES PREMIUM GOLD 100 SIZE BOX	
SMOKIN JOES PREMIUM GOLD 100 SIZE SOFT PACK	
SMOKIN JOE PREMIUM MENTHOL 100 SIZE SOFT PACK	
SMOKIN JOES PREMIUM MENTHOL GOLD 100 SIZE SOFT PACK	
SMOKIN JOES PREMIUM MENTHOL GOLD KING SIZE SOFT PACK	
SMOKIN JOES PREMIUM MENTHOL 100 SIZE BOX	
SMOKIN JOES PREMIUM NON-FILTER KING SIZE SOFT PACK	
SMOKIN JOES PREMIUM FULL FLAVOR (RED) 100 SIZE BOX	
SMOKIN JOES PREMIUM FULL FLAVOR (RED) 100 SIZE SOFT PACK	
SMOKIN JOES PREMIUM GOLD KING SIZE BOX	
SMOKIN JOES PREMIUM GOLD KING SIZE SOFT PACK	
SMOKIN JOES PREMIUM MENTHOL KING SIZE SOFT PACK	
SMOKIN JOES PREMIUM FULL FLAVOR (RED) KING SIZE BOX	
SMOKIN JOES PREMIUM FULL FLAVOR (RED) KING SIZE SOFT PACK	
PRODUCT NIGHTCLUB 1	STICKS (Actual Stick Sales Figures May 1, 2016 - April 30, 2017)
NIGHTCLUB RICH KING SIZE BOX	
NIGHTCLUB SMOOTH KING SIZE BOX	
PRODUCT OUTDOOR FREEDOM 1	STICKS (Actual Stick Sales Figures May 1, 2016 - April 30, 2017)
OUTDOOR FREEDOM FULL FLAVOR (ORIGINAL) KING SIZE BOX	
OUTDOOR FREEDOM SMOOTH KING SIZE BOX	
	STICKS (Actual Stick Sales Figures May 1, 2016 - April 30, 2017)

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



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

Division of
Advertising Practices

July 17, 2017

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

Dear Mr. Meinhart:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Joseph M. Anderson d/b/a Smokin Joes (“Smokin Joes”) on July 14, 2017, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Exact, Exact Elite, Lewiston, Maple Leaf, Market, Nightclub, Outdoor Freedom, Smokin Joes, Smokin Joes Natural, and Smokin Joes Premium brands of cigarettes.

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

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

¹ Smokin Joes stated in its July 14, 2017 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on these dates.

<u>Brand</u>	<u>Date(s)</u>
Lewiston	May 11, 2010 October 21, 2011
Maple Leaf	May 11, 2010
Market	May 11, 2010
Nightclub	May 4, 2011
Outdoor Freedom	August 27, 2010
Smokin Joes	May 11, 2010
Smokin Joes Natural	May 11, 2010 October 21, 2011
Smokin Joes Premium	May 11, 2010 October 21, 2011

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

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

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

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

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

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

Mr. Jason Meinhart

July 17, 2017

Page 4

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

This approval is effective on the date of this letter and runs through July 16, 2018, 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 Donya Jackson at (202) 326-2050.

Very truly yours,

Handwritten signature of Mary K. Engle in black ink, including a stylized initial 'SE' at the end.

Mary K. Engle
Associate Director



King Mountain Tobacco Company Inc.

P. O. Box 422

White Swan, Washington 98952

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

July 19th, 2017

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

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

Dear Ms. Engle,

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

This is an application pursuant to 15 U.S.C. §1333(c)(2) for annual approval of the plan of King Mountain Tobacco Company, Inc., for the display of the four health warnings on packaging for its King Mountain Cigarette Brand. Your Office last approved King Mountain's plan for the display of the Health Warnings on the packaging of the King Mountain Cigarettes on August 9th, 2016 and there have been no changes in packaging since that time. Packaging samples are included with this letter for reference. Please note that we manufacture Fire Safe Cigarettes (FSC). Fire Safe Cigarettes are identified by the letters "FSC" in bold above the UPC label on both the cartons and cigarette boxes. All of King Mountain Tobaccos packaging is in the hard pack style.

King Mountain Tobacco Company, Inc.; (KMT) confirms and warrants that it will conduct its operations so that the four warnings specified in 15 U.S.C. §1333(a)(1) will appear an equal number of times on the packs and cartons of each brand style of Fire Safe King Mountain Cigarettes it manufactures during the twelve-month period following approval of this application. In order to ensure equal distribution of the four warnings specified in 15 U.S.C. §1333(a)(1), KMT will require that one-fourth of each order of package and carton material be printed with each of the four warnings. KMT will keep records demonstrating compliance with the plan (please see attachment A & B). Attachment A shows Press Run A and Press Run B, each press run is ran on an alternating sequence to ensure an equal amount of the Surgeon General Warning Labels per order of packaging. Attachment B indicates the warning labels that are used within Run A and Run B. Should there be any residual or additional packaging that is needed to be added or subtracted from inventory in order to obtain 100% compliance of the proper Surgeon General Warning Rotation as specified in 15 U.S.C. §1333(c)(2) will be done manually if needed by King Mountain Employee's before the expiration of the plan. Sales of

King Mountain did not exceed one-fourth of one percent of cigarettes sold in the United States during the calendar year 2016. KMT's fiscal year is the calendar year.

KMT manufactures King Mountain cigarettes under Tobacco Manufacturing License Number TP-WA-15000. King Mountain is the only brand of cigarettes KMT manufactures and King Mountain does not import any cigarettes into the country.

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

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

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

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

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

15 U.S.C. §1332(8)

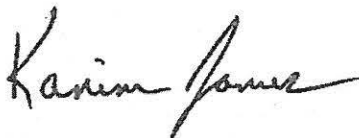
KMT plans to manufacture the following styles of King Mountain:

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

During 2016, KMT sold [REDACTED] sticks of the King Mountain Brand. [REDACTED] was the highest selling style with [REDACTED] sticks. This amount is clearly "less than one-fourth of 1 percent of all cigarettes sold in the United States in 2016, as required by 15 U.S.C. §1333(c)(2)(A)(i). Estimated sales for 2017 are [REDACTED] sticks, with [REDACTED] selling approximately [REDACTED] sticks. KMT received approval for our advertising plan on June 25th, 2009 and there have been no changes in our advertising plan since that time and KMT will maintain compliance with that plan.

If any additional information is needed please feel free to contact me directly by phone, fax or email.

Sincerely,

A handwritten signature in black ink that reads "Kanim James". The signature is written in a cursive style with a large initial "K" and a long, sweeping underline.

Kanim James
Corporate Secretary
reports@kingmountaintobacco.com
(509) 874-9935 Office
(509) 874-3690 Fax



King Mountain Tobacco Company Inc.

P. O. Box 422

White Swan, Washington 98952

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

ATTACHMENT A

KING MOUNTAIN – SGW ROTATION

Press Run A

85MM CPBs FSC – Run 30 UP

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

100MM CPBs FSC – Run 20 UP

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

85MM Outer Cartons FSC – Run 6 UP

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

100MM Outer Cartons FSC – Run 6 UP

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



King Mountain Tobacco Company Inc.

P. O. Box 422

White Swan, Washington 98952

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

KING MOUNTAIN – SGW ROTATION

Press Run B

85MM CPBs FSC – Run 30 UP

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

100MM CPBs FSC – Run 20 UP

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

85MM Outer Cartons FSC – Run 6 UP

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

100MM Outer Cartons FSC – Run 6 UP

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



King Mountain Tobacco Company Inc.

P. O. Box 422

White Swan, Washington 98952

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

TOTALS (Between Press Run A & B)	Warning A	Warning B	Warning C	Warning D
85MM CPBs FSC – Run 30 UP	75	75	75	75
100MM CPBs FSC – Run 20 UP	50	50	50	50
85MM Outer Cartons FSC- Run 6 UP	15	15	15	15
100MM Outer Cartons FSC- Run 6 UP	15	15	15	15
GRAND TOTAL	155	155	155	155

King Mountain Tobacco Warnings

A

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

C

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

B

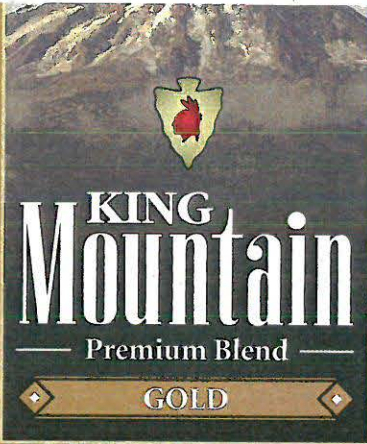
SURGEON GENERAL'S WARNING:
Quitting Smoking Now Greatly
Reduces Serious Risks to Your Health.

D

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

Selected packaging samples from those
submitted with the plan.

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

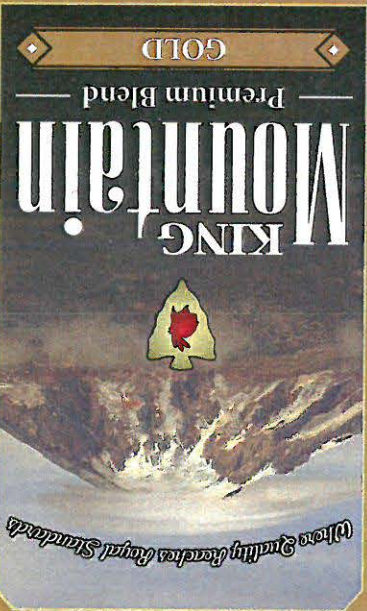


KING Mountain

KING MOUNTAIN
TOBACCO INC.
WHITE SWAN, WA 98062

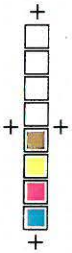


CGP



M-1 2 3 4
Y-14 15 16
8 9 10 11 12

WN-B



27

MADE
IN THE
USA



—20—
CLASS A
CIGARETTES

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

— 200—
CLASS A
CIGARETTES
— Premium Blend —

MADE IN
THE USA

FILTERED
CIGARETTES

KING MOUNTAIN

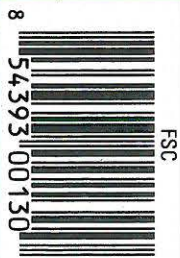
-200-
CLASS A
CIGARETTES

RED

UNDERAGE
SALE
PROHIBITED

— KING
Mountain
— Premium Blend —

KING MOUNTAIN
TOBACCO INC.
WHITE SWAN, WA 989



RED



Division of
Advertising Practices

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

July 24, 2017

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

Dear Mr. James:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by King Mountain Tobacco Company, Inc. ("KMTC") on July 19, 2017, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain hard pack varieties of the King Mountain brand of cigarettes.

KMTC's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letter dated June 12, 2017 appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹

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

¹ KMTC stated in its July 19, 2017 letter that the four health warnings will appear exactly as shown on the sample packs and cartons submitted on that date.

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

Mr. Kanim James

July 24, 2017

Page 2

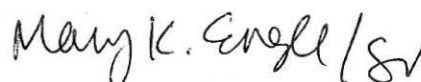
Please note that this letter only approves KMTC's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness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

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

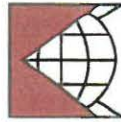
This approval is effective on the date of this letter and runs through July 23, 2018, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

If you have any questions regarding this approval, please contact Connor Sands at (202) 326-3343.

Very truly yours,



Mary K. Engle
Associate Director



KONCI GROUP (USA) INC.

Date: July 26, 2017

Federal Trade Commission
Division of Advertising Practices
600 Pennsylvania NW CC- 10528
Washington DC 20580
Attn: Mary Engle

RE: Federal Cigarette Labeling Approval DOUBLE HAPPINESS KING SIZE FILTERED BOX

Dear Ms. Engle,

Effective June 23, 2017 Konci G&D Management Group (USA) Inc. changed our company name to Konci Group (USA) Inc.

Konci Group (USA) Inc. (hereinafter referred to as "Konci") is a New York Corporation, licensed to import tobacco products under 26 U.S.C. Chapter, permit number NY-TI-30002 with offices at 202 Canal Street, suite 901, New York, New York 10013. Dominic Chu remains the sole owner of Konci and acts as its President. Konci will continue to comply with its most recently approved FTC Plans.

Konci's health warning statement plan for the Double Happiness King Size Filtered Box variety was approved on July 24, 2002. A proposal to change the warning rotation schedule was subsequently approved on February 25, 2011.

We are now submitting for approval NEW sample packs and cartons for the Double Happiness King Size Filtered Box brand style. The modifications in the sample packs and cartons submitted herein are as follows:

On the New Carton:

- 1) Front panel center:** "Filter Cigarettes" is removed and just Chinese characters remain, "Produced By Shanghai Cigarette Factory Shanghai Tobacco (Group) Corporation, China" is removed under the FSC symbol and the Chinese characters above the number "200" is removed.
- 2) Bottom panel:** In the center under the "Double Happiness" logo, "SHANGHAI TOBACCO GROUP CO., LTD." replaces "Filter Cigarettes" Also, on the left side flap "MADE IN HONG KONG" replaces "Made In China"
- 3) Rear panel:** "Produced By Shanghai Cigarette Factory Shanghai Tobacco (Group) Corporation, China" has been removed.

On New Pack:

- 1) **Top closure panel:** “DOUBLE HAPPINESS” Chinese logo replaces the Chinese characters
- 2) **Front, bottom right side panel:** “MADE IN HONG KONG” replaces “Made In China” and on the **Left side**, below the “Surgeon Warning” Panel, the Chinese characters are removed.
- 3) **Bottom panel:** “DOUBLE HAPPINESS” in written form replaces the Chinese characters

The health warnings on the Double Happiness King Size Filtered Box Brand Style will appear exactly as shown on the sample packs and cartons submitted with our May 15, 2017 letter.

The warnings are as follows:

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

The only other cigarettes that Konci currently imports are the Chunghwa Filter King Size brand style with red background packaging. Double Happiness Kings box with yellow and red packaging is no longer being imported. Golden Deer is manufactured in the United States and the health warning plan is filed on behalf of Konci by our representative. The health warning on the packs and cartons of the Golden Deer brand styles are equalized according to our approved plan.

The four (4) cigarette health warnings will be rotated quarterly on the packs and cartons of all brands currently imported by Konci according to the following schedule:

	Chunghwa	Double Happiness
1 st Quarter (Jan.-Mar.)	A	B
2 nd Quarter (Apr.-June)	B	C
3 rd Quarter (July-Sept.)	C	D
4 th Quarter (Oct.-Dec.)	D	A

Konci shall maintain records reflecting the dates of the order, importation and the warning displayed with each import. The rotation will be based on the date the order(s) are placed.

Although there is an approved advertising plan dated November 12, 2003 for Chunghwa and Golden Deer brands, Konci has no intention of advertising the Double Happiness brand at this time. In the event Konci decides to advertise in the future, we will submit a plan for display of the warning statements in advertising to the Federal Trade Commission (FTC) for consideration prior to engaging in any advertising for the Double Happiness brand.

Please do not hesitate to contact Angela Leung at 646-613-9393 if there are any questions or comments regarding this matter. We look forward to hearing from you.

Very truly yours

A handwritten signature in black ink, appearing to read "Dominic Chu", with a large, stylized initial "D" and a long, sweeping horizontal stroke extending to the right.

Dominic Chu
President

Selected packaging samples from those
submitted with the plan.

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

囍



MADE IN CHINA (UPPER)

DOUBLE HAPPINESS

MADE IN CHINA (LOWER)

Cigarettes

囍

DOUBLE HAPPINESS

囍

WF
+
23200112412191

071103165A
A4
美国南洋版-1

UNDERAGE
SALE
PROHIBITED



20

囍

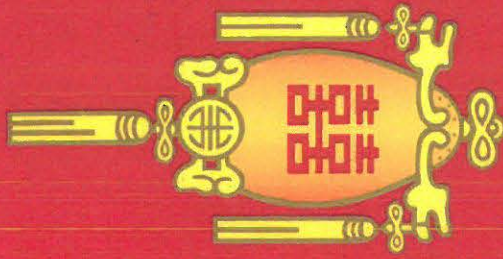
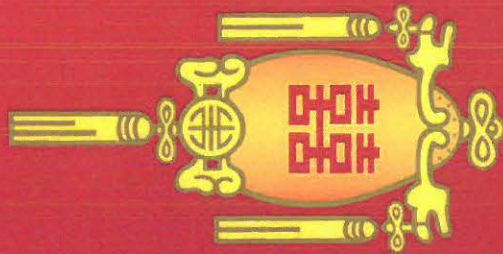
200

UNDERAGE
SALE
PROHIBITED

DOUBLE
HAPPINESS

DOUBLE
HAPPINESS

SHANGHAI TOBACCO GROUP CO., LTD.



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





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

Division of
Advertising Practices

August 1, 2017

Mr. Dominic Chu
Konci Group (USA) Inc.
202 Canal Street
Suite 901
New York, NY 10013

Dear Mr. Chu:

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, Konci G&D Management Group (USA) Inc.'s plan for quarterly rotation of the four health warnings on packaging for the Filtered Kings Box variety of the Double Happiness brand of cigarettes was approved on July 24, 2002, and its modification of its schedule for quarterly rotation of the health warnings on packaging for that variety was approved on February 25, 2011.

Your letter of July 26, 2017 states that Konci G&D Management Group (USA) Inc. changed its name to Konci Group (USA) Inc. ("Konci") and you now propose to modify the packs and cartons for the Double Happiness Filtered Kings Box variety.

The warnings on the modified packaging for the Filtered Kings Box variety of the Double Happiness brand submitted with your May 15, 2017 letter continue to appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.

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

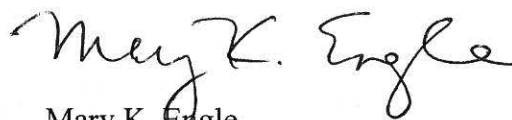
Please note that this letter is not an approval of any other design element, statement, or representation made on packaging for Konci's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of Konci's packaging under the Family Smoking Prevention and Tobacco 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).

Mr. Dominic Chu
August 1, 2017
Page 2

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 William Ducklow at (202) 326-2407.

Very truly yours,

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

Mary K. Engle
Associate Director

LAW OFFICES OF
FINGER, ROEMER, BROWN & MARIANI, L.L.P.

102 WEST THIRD STREET, SUITE 200 B, LOBBY LEVEL

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TELEPHONE (336) 723-4311

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henry@hcroemerlaw.com

OTHER OFFICE:

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P.O. BOX 8

JONESVILLE, N.C. 28642

(336) 835-4000

M. NEIL FINGER
HENRY C. ROEMER, III, P.C.
ANDREW G. BROWN
PETER R. MARIANI

June 30, 2017

Via FedEx

Ms. Mary Engle
Federal Trade Commission
600 Pennsylvania Avenue, N.W.
Mail Drop CC-10528
Washington, DC 20580

Re: Request for Approval of Replacement Packaging for Two Styles (Golden Blend and Easy Blend) in the Approved Warning Statement Rotation Plan for the Brand MANITOU

Dear Ms. Engle:

I am writing this letter on behalf Connshade Cigar Corporation ("Connshade").

In letters described below (copies of which are attached hereto), the Federal Trade Commission approved (1) a certain health warning rotation plan, (2) Internet Advertising Plan, and (3) expanded Advertising Plan to include point of sale and print advertisements not exceeding 470 square inches of size filed on behalf of Connshade (collectively, the "Plan") for certain king size, hard-pack styles of the Manitou brand.

The relevant background correspondence is attached and described in the table below.

<u>Exhibit</u>	<u>Connshade Submission</u>	<u>FTC Acceptance</u>	<u>Summary</u>
A	July 13, 2006	July 13, 2006	Warning Rotation Plan for Golden Blend, Original Blend and Easy Blend and Internet Advertising Plan for the Manitou brand
B	September 11, 2007	September 13, 2007	Expand to include five additional varieties
C	April 27, 2009	April 29, 2009	Expand to include three additional varieties
D	June 7, 2010	June 15, 2010	Expand Advertising Plan to include Point of Sale and Print Materials

Ms. Mary Engle
June 30, 2017
Page 2

It is our desire to submit and request approval for updated packaging for the Manitou Golden Blend and Manitou Easy Blend styles (the "Updated Packaging") such that the packaging is acceptable to the Federal Trade Commission and is, for all intents and purposes, replacements for the Manitou Golden Blend and Manitou Easy Blend packaging, which was originally approved on July 13, 2006. Connshade intends to run out its existing packaging for Manitou Golden Blend and Manitou Easy Blend. Distribution of new packaging will only proceed upon Connshade's receipt of the approval letter hereby requested.

The company official responsible for overseeing this matter is Christoph Borchers, whose title is Sales Director, North and South America. Mr. Borchers' contact information is as follows:

Mr. Christoph Borchers
Connshade Cigar Corporation
13365 S.W. 135th Avenue
Unit 106
Miami, FL 33186

Telephone number: (786) 293-5480

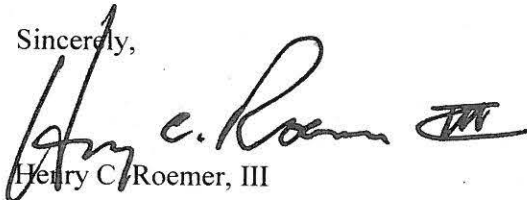
Exhibit E shows that the four Warning Statements will be rotated quarterly based on the quarter in which the products are manufactured. Moreover, the Warning Statements on the packs and cartons of Manitou Golden Blend and Manitou Easy Blend will appear exactly as shown on the pack and carton samples enclosed with our March 23, 2017 letter.

Connshade agrees to maintain records to demonstrate compliance with the Plan.

With the foregoing in mind, we hope that you can confirm to Connshade that the updated pack and carton packaging for the Manitou Golden Blend and Manitou Easy Blend styles are acceptable substitutes for the originally approved packaging, and that the Plan may continue uninterrupted by this change. It is hoped that you can grant this approval **as soon as possible**. If you can fax or email us the news it would be most appreciated.

Thank you for your courtesy and cooperation.

Sincerely,



Henry C. Roemer, III

HCRiii/mhr

Enclosures

cc: Connshade Cigar Corporation

LAW OFFICES OF
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RAYMOND A. PARKER, II
HENRY C. ROEMER, III, P.C.
ANDREW G. BROWN

GABRIEL A. AVRAM (RETIRED)

MAILING ADDRESS
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A

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JONESVILLE, N. C. 28642
(336) 835-4000

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

July 13, 2006

Via Fax (202-326-3259) 6 pages and FedEx

Mr. Michael Ostheimer
and/or Ms. Sallie Schools
Federal Trade Commission
601 Pennsylvania Avenue NW
4th Floor, Room 4002
Washington, DC 20580

**Re: Request for approval of the Warning Statement Rotation Plan for MANITOU
cigarettes – king size, hard pack version (Golden Blend, Original Blend and Easy
Blend) – SECOND REVISED**

Dear Mr. Ostheimer and Ms. Schools:

I am writing this letter on behalf of Connshade Cigar Corporation ("Connshade"), the importer for the above indicated product.

It is our desire to obtain approval on behalf of Connshade of the Warning Rotation Schedule and Plan (the "Plan") attached hereto as Exhibit A for MANITOU (king size, hard pack styles being Golden Blend, Original Blend and Easy Blend) cigarettes imported by Connshade. Connshade's address is 13365 S.W. 135th Avenue, Unit # 106, Miami, Florida 33186. The company officer responsible for overseeing this matter is Rolando Villamil, President.

Exhibit A shows that the four Warning Statements will be rotated quarterly based on the quarter in which the products are manufactured. Moreover, the Warning Statement will appear on the final or finished products exactly as shown on the pack and carton samples enclosed with our letter dated July 7, 2006.

So as to prevent future mistakes, Connshade agrees to inspect each incoming shipment that it receives so as to make sure that the supplier has placed the correct Warning Statements on the products, that such statements are ones called for under the Plan, and to maintain records to demonstrate compliance of such inspections and actions taken in the event that incorrect Warning Statements are received.

Connshade will be advertising the MANITOU brand on the internet only. If they decide to engage in advertising other than on the internet they will submit an advertising plan prior to doing so.

Mr. Michael Ostheimer
and/or Ms. Sallie Schools
July 13, 2006
Page 2

A

In internet advertising, the warning will be displayed in an unavoidable manner in every page, where it may be viewed without scrolling, and shall not be accessed through hyperlink, pop-up, interstitial, or other similar means. Connshade will use the warnings format that were submitted with the 1985 Plan of the five (5) leading U.S. cigarette manufacturers, and the size of the warning shall be proportionate to those warning formats. The warnings will be rotated quarterly according to the schedule set out in Exhibit A attached hereto. Also attached as Exhibit B are sample pages from the Manitou web-site displaying the current warning statement.

With the foregoing in mind, we hope that you can grant Connshade approval of the Plan being submitted with this letter. It is hoped that you can grant this approval **as soon as possible**. If you could fax us the news, it would be most appreciated.

Thank you for your courtesy and cooperation.

Sincerely,



Henry C. Roemer, III

HCR/III/cjm

Enclosure

EXHIBIT A

Connshade Cigar Corporation
Warning Rotation Schedule
Proposed Permanent Plan

- 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.

BRAND: MANITOU – king size, hard pack version (Golden Blend, Original Blend and Easy Blend)

PERIOD MANUFACTURED

	1 st Quarter (Jan-Feb-Mar)	2 nd Quarter (Apr-May-Jun)	3 rd Quarter (Jul-Aug-Sep)	4 th Quarter (Oct-Nov-Dec)
DIMITRINO BOTSCHAFTER (Brown and Vanilla)	Warning #3	Warning #4	Warning #1	Warning #2
DIMITRINO SHEPHEARD'S HOTEL	Warning #4	Warning #1	Warning #2	Warning #3
SPRINGWATER (Vanilla and Cherry)	Warning #2	Warning #3	Warning #4	Warning #1
ASHFORD	Warning #1	Warning #2	Warning #3	Warning #4
MANITOU (Golden Blend, Original Blend and Easy Blend)	Warning #4	Warning #1	Warning #2	Warning #3

EXHIBIT B

A

Distributor for USA:

PAPIOTRADE
4458 South 67th Street
Omaha, NE 68117 USA
Toll free 866.688.5915

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

Close window

No additives in our tobacco
does **NOT** mean a safer cigarette.



FEDERAL TRADE COMMISSION
WASHINGTON, D.C. 20580

A

Division of Advertising Practices

July 13, 2006

Henry C. Roemer, III, Esq.
Finger, Parker, Avram, Martin & Roemer, LLP
204 Northgate Park Drive
Winston-Salem, NC 27106

Dear Mr. Roemer:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of Connshade Cigar Corporation ("Connshade") on July 13, 2006 calling for quarterly rotation of the four health warnings in Internet advertising of the Manitou brand of cigarettes, and on the packaging of three king size hard pack varieties of that brand.

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

The warnings on the sample packs and cartons of the Manitou brand submitted with your July 7, 2006 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. Connshade's plan for the display of the four health warnings on packaging of the Manitou brand is hereby approved for the following three king size hard pack varieties: Golden Blend, Original Blend, and Easy Blend. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the

¹ With respect to the question of whether it is legal to advertise cigarettes on the Internet, Section 1335 of the Cigarette Act prohibits advertising cigarettes on any medium of electronic communication subject to the jurisdiction of the Federal Communications Commission. The enforcement of that provision is the responsibility of the Department of Justice and you should contact DOJ directly (Alex Belser at 202-353-3881) to determine whether such advertising on the Internet is permissible.

July 13, 2006

Page 2

A

plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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

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

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

Very truly yours,



Mary K. Engle
Associate Director

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

LAW OFFICES OF
FINGER, PARKER, BROWN & ROEMER, L.L.P.
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M. NEIL FINGER
RAYMOND A. PARKER, II
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ANDREW G. BROWN
GABRIEL A. AVRAM (RETIRED)

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B

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JONESVILLE, N. C. 28642
(336) 835-4000

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

September 11, 2007

Via Fax (202-326-3259 - 3 pages) and FedEx

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

Re: Request for Addition of Five Styles (Dark Blend, Virginia Sky, Virginia Menthol, American Red and American Blonds) to the Approved Warning Statement Rotation Plan for the brand MANITOU (king size, hard-pack styles: Golden Blend, Original Blend and Easy Blend) –REVISED

Dear Ms. Schools:

I am writing this letter on behalf Connshade Cigar Corporation ("Connshade").

In a letter from Mary Engle dated July 13, 2006, the Federal Trade Commission approved a certain health warning rotation plan filed on behalf of Connshade (the "Plan") for three king size, hard-pack styles of the Manitou brand.

It is our desire to add five styles of the MANITOU brand of cigarettes to the Plan. Specifically, the five styles to be added are: Dark Blend, Virginia Sky, Virginia Menthol, American Red and American Blonds (the "Additional Styles").

The company official responsible for overseeing this matter is Pit N. Brockhausen, whose title is President. Mr. Brockhausen's contact information is as follows:

Mr. Pit N. Brockhausen
Connshade Cigar Corporation
13365 S.W. 135th Avenue Unit 106
Miami, FL 33186

Telephone number: (786) 293-5480

B

Ms. Sallie Schools
September 11, 2007
Page 2

Exhibit A shows that the four Warning Statements will be rotated quarterly based on the quarter in which the products are manufactured. Moreover, the Warning Statements will appear in the final or finished products exactly as shown on the pack and carton samples enclosed with the letter dated August 28, 2007.

Connshade will be advertising the MANITOU brand on the internet only and continues to be in compliance with the its plan for internet advertising, which was also approved on July 13, 2006. If they decide to engage in advertising other than on the internet they will submit an advertising plan prior to doing so.

Connshade agrees to maintain records to demonstrate compliance with the Plan.

With the foregoing in mind, we hope that you can grant Connshade approval of the Additional Styles. It is hoped that you can grant this approval **as soon as possible**. If you can fax us the news it would be most appreciated.

Thank you for your courtesy and cooperation.

Sincerely,



Henry C. Roemer, III

HCRiii/cjm

cc: Connshade Cigar Corporation

EXHIBIT A

Connshade Cigar Corporation
Warning Rotation Schedule

Proposed Addition of Styles for MANITOU

- 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.

BRAND: MANITOU – king size, hard pack version *additional styles:* (Dark Blend, Virginia Sky, Virginia Menthol, American Red and American Blonds)

PERIOD MANUFACTURED

	1 st Quarter (Jan-Feb-Mar)	2 nd Quarter (Apr-May-Jun)	3 rd Quarter (Jul-Aug-Sep)	4 th Quarter (Oct-Nov-Dec)
DIMITRINO BOTSCHAFTER (Brown and Vanilla)	Warning #3	Warning #4	Warning #1	Warning #2
DIMITRINO SHEPHEARD'S HOTEL	Warning #4	Warning #1	Warning #2	Warning #3
SPRINGWATER (Vanilla and Cherry)	Warning #2	Warning #3	Warning #4	Warning #1
ASHFORD	Warning #1	Warning #2	Warning #3	Warning #4
MANITOU (Golden Blend, Original Blend, Easy Blend, Dark Blend, Virginia Sky, Virginia Menthol, American Red, and American Blonds)	Warning #4	Warning #1	Warning #2	Warning #3



FEDERAL TRADE COMMISSION
WASHINGTON, D.C. 20580

RECEIVED B

SEP 21 2007

FINGER, PARKER,
AVRAM & ROEMER

Division of Advertising Practices

September 13, 2007

Henry C. Roemer, III, Esq.
Finger, Parker, Brown & Roemer, L.L.P.
204 Northgate Park Drive
Winston-Salem, NC 27106

Dear Mr. Roemer:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, on July 13, 2006, I approved a plan filed on behalf of Connshade Cigar Corporation ("Connshade") calling for quarterly rotation of the four health warnings on the packaging and in advertising of certain varieties of the Manitou brand of cigarettes. In a letter dated September 11, 2007, you now propose to expand your plan to include five additional hard pack varieties of the Manitou brand.

The warnings on the sample packs and cartons of the Manitou brand submitted with your August 28, 2007 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. Connshade's expansion of its plan for the display of the four health warnings on packaging of the Manitou brand is hereby approved for the following five king size hard pack varieties: Dark Blend, Virginia Sky, Virginia Menthol, American Red, and American Blonds. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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

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

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

September 13, 2007

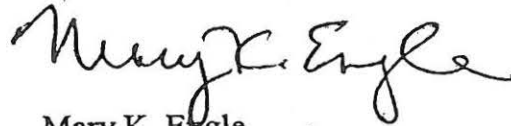
Page 2

B

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

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

Very truly yours,



Mary K. Engle
Associate Director

LAW OFFICES OF
FINGER, PARKER, BROWN & ROEMER, L.L.P.
204 NORTHGATE PARK DRIVE
WINSTON-SALEM, NORTH CAROLINA 27106

M. NEIL FINGER
RAYMOND A. PARKER, II
HENRY C. ROEMER, III, P.C.
ANDREW G. BROWN
GABRIEL A. AVRAM (RETIRED)

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WINSTON-SALEM, NORTH CAROLINA 27116-1633
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(336) 835-4000

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

April 27, 2009

Via Fax (202-326-3259 - 3 pages) and FedEx

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

Re: Request for Addition of Three Styles (Virginia Gold, Virginia Pink, Virginia Blue) to the Approved Warning Statement Rotation Plan for the brand MANITOU (king size, hard-pack styles: Golden Blend, Original Blend and Easy Blend, Dark Blend, Virginia Sky, Virginia Menthol, American Red and American Blonds)

Dear Ms. Schools:

I am writing this letter on behalf Connshade Cigar Corporation ("Connshade").

In letters from Mary Engle dated July 13, 2006 and September 13, 2007, the Federal Trade Commission approved a certain health warning rotation plan filed on behalf of Connshade (the "Plan") for the above-referenced king size, hard-pack styles of the Manitou brand.

It is our desire to add three styles of the MANITOU brand of cigarettes to the Plan. Specifically, the three styles to be added are: Virginia Gold, Virginia Pink, Virginia Blue (the "Additional Styles").

The company official responsible for overseeing this matter is Pit N. Brockhausen, whose title is President. Mr. Brockhausen's contact information is as follows:

Mr. Pit N. Brockhausen
Connshade Cigar Corporation
13365 S.W. 135th Avenue Unit 106
Miami, FL 33186

Telephone number: (786) 293-5480

 FILE

C

Exhibit A shows that the four Warning Statements will be rotated quarterly based on the quarter in which the products are manufactured. Moreover, the Warning Statements will appear in the final or finished products exactly as shown on the pack and carton samples enclosed with this letter.

Connshade will be advertising the MANITOU brand on the internet only and continues to be in compliance with its plan for internet advertising, which was also approved on July 13, 2006. If they decide to engage in advertising other than on the internet they will submit an advertising plan prior to doing so.

Connshade agrees to maintain records to demonstrate compliance with the Plan.

With the foregoing in mind, we hope that you can grant Connshade approval of the Additional Styles. It is hoped that you can grant this approval **as soon as possible**. If you can fax us the news it would be most appreciated.

Thank you for your courtesy and cooperation.

Sincerely,



Henry C. Roemer, III

HCRiii/cjm

cc: Connshade Cigar Corporation

EXHIBIT A

Connshade Cigar Corporation
Warning Rotation Schedule

Proposed Addition of Styles for MANITOU

- 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.

BRAND: MANITOU – king size, hard pack version *additional styles:* (Virginia Gold, Virginia Pink, Virginia Blue)

PERIOD MANUFACTURED

	1 st Quarter (Jan-Feb-Mar)	2 nd Quarter (Apr-May-Jun)	3 rd Quarter (Jul-Aug-Sep)	4 th Quarter (Oct-Nov-Dec)
DIMITRINO BOTSCHAFTER (Brown and Vanilla)	Warning #3	Warning #4	Warning #1	Warning #2
DIMITRINO SHEPHEARD'S HOTEL	Warning #4	Warning #1	Warning #2	Warning #3
SPRINGWATER (Vanilla and Cherry)	Warning #2	Warning #3	Warning #4	Warning #1
ASHFORD	Warning #1	Warning #2	Warning #3	Warning #4
MANITOU (Golden Blend, Original Blend, Easy Blend, Dark Blend, Virginia Sky, Virginia Menthol, American Red, and American Blonds, Virginia Gold, Virginia Pink, Virginia Blue)	Warning #4	Warning #1	Warning #2	Warning #3



Division of Advertising Practices

April 29, 2009

Henry C. Roemer, III, Esq.
Finger, Parker, Brown & Roemer, L.L.P.
204 Northgate Park Drive
Winston-Salem, NC 27106

Dear Mr. Roemer:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, Connshade Cigar Corporation's ("Connshade") July 13, 2006 plan for quarterly rotation of the four health warnings on packaging and advertising for the Manitou brand of cigarettes was approved, as was Connshade's September 11, 2007 expansion of the plan, which included packaging for additional varieties of the Manitou brand.

By letter dated April 27, 2009, you now propose to expand Connshade's plan for packaging to include three additional hard pack varieties of the Manitou brand.

The warnings on the sample packs and cartons of the Manitou brand submitted with your April 27, 2009 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. Connshade's expansion of its plan for the display of the four health warnings on packaging for the Manitou brand is hereby approved for the following three king size hard pack varieties: Virginia Gold, Virginia Pink, and Virginia Blue. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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

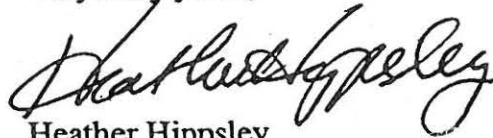
¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

C

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

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

Very truly yours,



Heather Hipsley
Acting Associate Director

EXHIBIT A

Connshade Cigar Corporation
Warning Rotation Schedule
for
Packaging and Advertising

MANITOU

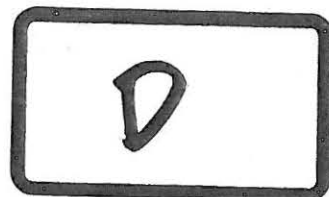
- 1- SURGEON GENERAL'S WARNING: Smoking Causes Lung Cancer, Heart Disease, Emphysema, And May Complicate Pregnancy.
- 2- SURGEON GENERAL'S WARNING: Quitting Smoking Now Greatly Reduces Serious Risks to Your Health.
- 3- SURGEON GENERAL'S WARNING: Smoking By Pregnant Women May Result in Fetal Injury,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

BRAND: MANITOU – king size, hard pack version (Golden Blend, Original Blend, Easy Blend, Dark Blend, Virginia Sky, Virginia Menthol, American Red, American Blonds, Virginia Gold, Virginia Pink, Virginia Blue)

	1 st Quarter (Jan-Feb-Mar)	2 nd Quarter (Apr-May-Jun)	3 rd Quarter (Jul-Aug-Sep)	4 th Quarter (Oct-Nov-Dec)
DIMITRINO BOTSCHAFTER (Brown and Vanilla)	Warning #3	Warning #4	Warning #1	Warning #2
DIMITRINO SHEPHEARD'S HOTEL	Warning #4	Warning #1	Warning #2	Warning #3
ASHFORD	Warning #1	Warning #2	Warning #3	Warning #4
MANITOU	Warning #4	Warning #1	Warning #2	Warning #3

(Golden Blend, Original Blend, Easy Blend, Dark Blend, Virginia Sky, Virginia Menthol, American Red, American Blonds, Virginia Gold, Virginia Pink, Virginia Blue)

LAW OFFICES OF
FINGER, PARKER, BROWN & ROEMER, L.L.P.
204 NORTHGATE PARK DRIVE
WINSTON-SALEM, NORTH CAROLINA 27106



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

GABRIEL A. AVRAM (RETIRED)

MAILING ADDRESS
POST OFFICE BOX 11633
WINSTON-SALEM, NORTH CAROLINA 27116-1633
TELEPHONE (336) 759-0964
TELEFAX (336) 759-0965

OTHER OFFICE:
105 SOUTH BRIDGE STREET
P. O. BOX 8
JONESVILLE, N. C. 28642
(336) 835-4000

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

June 7, 2010

Via Fax (202-326-2190) and FedEx

FILE

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

Re: Request for Approval to Expand the Advertising Plan for Connshade Cigar Corporation for MANITOU brand cigarettes to include point of sale and print materials

Dear Ms. Engle:

I am writing this letter on behalf of Connshade Cigar Corporation ("Connshade").

It is our desire to obtain approval on behalf of Connshade to expand on its Advertising Plan (the "Advertising Plan") as described hereinbelow for the Manitou brand of cigarettes to include point of sale and print materials. There are eleven king size, hard pack styles: Golden Blend, Original Blend, Easy Blend, Dark Blend, Virginia Sky, Virginia Menthol, American Red, American Blonds, Virginia Gold, Virginia Pink, Virginia Blue.

Connshade's address is 13365 S.W. 135th Avenue, Unit 106, Miami, FL 33186. The company officer responsible for overseeing this matter is Rolando A. Villamil and his title is President.

Connshade has previously received approval from the FTC for quarterly rotation of the four health warnings on the packaging of the eleven king size hard pack varieties of the Manitou brand of cigarettes. A copy of those letters from the FTC, dated July 13, 2006, September 13, 2007 and April 29, 2009 are enclosed with this letter. Connshade's plan for internet advertising for the Manitou brand was submitted and approved on July 13, 2006 by the FTC. Connshade now desires to advertise the Manitou brand in point of sale and print advertising. Consequently, it is herewith submitting a plan detailing how it will comply with the requirements of the Federal

D

Ms. Mary K. Engle
June 7, 2010
Page 2

Cigarette Labeling and Advertising Act with respect to display of health warning statements in advertisements.

Connshade has elected to utilize the warning formats for advertisements that were submitted with the 1985 plans of the five leading U.S. cigarette manufacturers. Connshade will utilize the same warning statement formats that were submitted on August 1, 2005 in conjunction with its advertising plan for the Ashford brand. Connshade does not intend to place advertisements that exceed 470 inches. The procedure for the placement of health warning statements in advertisements shall be in accordance with the 1985 plans of the five leading U.S. cigarette manufacturers entitled "Label Statement Rotation Plan Pursuant to Section 4 (c) of the Federal Cigarette Labeling and Advertising Act". Connshade has agreed to place the warnings on advertisements as specified in the 1985 plans and rotate the label statements as set out in Exhibit A which is attached to this letter.

Although the Springwater brand has been discontinued Connshade requests that the rotation plans for the remaining brands be continued as indicated on Exhibit A.

Please grant Connshade approval of the Advertising Plan being submitted with this letter. Connshade needs this approval as soon as possible. Please fax us the news today, if at all possible.

Thank you for your courtesy and cooperation.

Sincerely,



Henry C. Roemer, III

HCR III/mhr

Enclosures Letters from Mary K. Engle dated July 13, 2006 and September 13, 2007 and letter from Heather Hipsley dated April 29, 2009
Exhibit A



Division of Advertising Practices

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

June 15, 2010

Henry C. Roemer, III
Law Office of Finger, Parker, Avram & Roemer, L.L.P.
204 Northgate Park Drive
Winston-Salem, NC 27106

Dear Mr. Roemer:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331, *et seq.* Pursuant to that delegation, Connshade Cigar Corporation's ("Connshade") July 13, 2006 plan for quarterly rotation of the four health warnings on packaging and in Internet advertising¹ for the Manitou brand of cigarettes was approved, as were Connshade's September 11, 2007 and April 27, 2009 expansions of the plan, which included packaging for additional varieties of the Manitou brand.

By letter dated June 7, 2010, you now propose to expand Connshade's plan for rotation of the health warnings in advertising for the Manitou brand to include point of sale and print advertisements not exceeding 470 square inches in size.

Connshade's expansion of its plan for quarterly rotation of the warnings in point of sale and print advertisements not exceeding 470 square inches in size is hereby approved for the Manitou brand. 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 With respect to the question of whether it is legal to advertise cigarettes on the Internet, Section 1335 of the Cigarette Act prohibits advertising cigarettes on any medium of electronic communication subject to the jurisdiction of the Federal Communications Commission. The enforcement of that provision is the responsibility of the Department of Justice and you should contact them directly (Kenneth Maddox at 202-307-0092) to determine whether such advertising on the Internet is permissible.

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.


Henry C. Roemer, III
June 15, 2010
Page 2

Please note that this letter is not an approval of any statement or representation made in advertising for Connshade's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of Connshade's advertising and packaging plans 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. The FSPTCA also imposes registration and reporting requirements on tobacco manufacturers and importers. Moreover, the FSPTCA's "modified risk tobacco provisions" address the use of descriptors such as "light." You can find additional information at www.fda.gov/TobaccoProducts/default.htm, or www.fda.gov/TobaccoProducts/ResourcesforYou/ForIndustry/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

If you have any questions regarding this approval, please contact Linda Henry at (202) 326-2542.

Very truly yours,



Mary K. Engle
Associate Director

EXHIBIT EConnshade Cigar Corporation
Warning Rotation Schedule*MANITOU*

- 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.

BRAND: MANITOU – king size, hard pack version (Golden Blend, Original Blend, Easy Blend, Dark Blend, Virginia Sky, Virginia Menthol, American Red, American Blonds, Virginia Gold, Virginia Pink, Virginia Blue)

PERIOD MANUFACTURED

	1 st Quarter (Jan-Feb-Mar)	2 nd Quarter (Apr-May-Jun)	3 rd Quarter (Jul-Aug-Sep)	4 th Quarter (Oct-Nov-Dec)
DIMITRINO BOTSCHAFTER (Brown and Vanilla)	Warning #3	Warning #4	Warning #1	Warning #2
DIMITRINO SHEPHEARD'S HOTEL	Warning #4	Warning #1	Warning #2	Warning #3
SPRINGWATER (Vanilla and Cherry)	Warning #2	Warning #3	Warning #4	Warning #1
ASHFORD	Warning #1	Warning #2	Warning #3	Warning #4
MANITOU	Warning #4	Warning #1	Warning #2	Warning #3
(Golden Blend, Original Blend, Easy Blend, Dark Blend, Virginia Sky, Virginia Menthol, American Red, American Blonds, Virginia Gold, Virginia Pink, Virginia Blue)				

Selected packaging samples from those
submitted with the plan.

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



PREMIUM LEAF TOBACCO

MANITOU tobacco is a mixture of
hand selected premium Virginia
tobacco. To achieve outstanding
quality, only the best leaf tobacco
is being used, which means
no artificial flavors or preservatives
added. Only the best quality
cigarettes are produced in Germany.



MADE IN GERMANY



MANITOU

HW 2

Manitou	
4	
612010329	USA
98 x 246 mm	

PREMIUM LEAF TOBACCO



MANITOU

MANITOU

UNDERAGE
SALE
PROHIBITED

20 CLASS A
CIGARETTES

MANITOU

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

UNDERAGE SALE PROHIBITED
200 CLASS A CIGARETTES

MANITOU

GOLDEN BLEND

SMOKING FILTERED CIGARETTES DOES NOT ELIMINATE
THE HEALTH RISKS OF SMOKING.
Actual levels of tar and nicotine experienced by the
smoker may vary widely depending on how you smoke.



MANITOU



MANITOU tobacco is a mixture of hand selected
premium Virginia tobaccos. To achieve outstanding quality,
only the best leaf tobacco is being used, which means
no expanded stems or reconstituted sheet tobacco.
MANITOU cigarettes are produced in Germany.

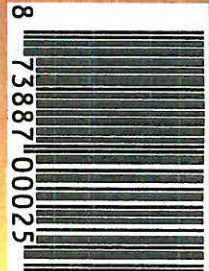
GOLDEN BLEND

MANITOU

PREMIUM LEAF TOBACCO



MADE IN GERMANY



FSC



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

Division of
Advertising Practices

August 1, 2017

Henry C. Roemer, III
Law Office of Finger, Roemer, Brown & Mariani, L.L.P.
102 West Third Street, Suite 200 B, Lobby Level
Winston-Salem, NC 27101

Dear Mr. Roemer:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1341 ("the Cigarette Act"). Pursuant to that delegation, Connshade Cigar Corporation's ("Connshade") July 13, 2006 plan for quarterly rotation of the four health warnings on packaging and in internet advertising for the Manitou brand of cigarettes was approved, as were subsequent expansions of the plan, which included packaging for additional varieties of the Manitou brand and certain advertisements.

By letter dated June 30, 2017, you now propose to modify the packaging for the Manitou Golden Blend and the Manitou Easy Blend varieties.

It appears that the health warnings on the modified packaging for the Manitou Golden Blend and the Manitou Easy Blend varieties submitted with your letter of March 23, 2017 continue to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹

Please note that this letter is not an approval of any other design element, statement, or representation made on packaging or in advertising for Connshade's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of Connshade'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).

¹ Connshade stated in its June 30, 2017 letter that it intends to run out its existing inventory of approved packaging for the Manitou Golden Blend and the Manitou Easy Blend varieties.

Henry C. Roemer, III

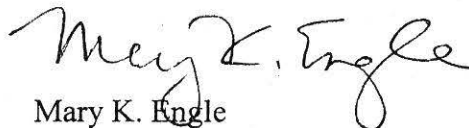
August 1, 2017

Page 2

Your letter of June 30, 2017 included an Exhibit E labeled "Connshade Cigar Corporation Warning Rotation Schedule" that listed the Botschafter (Vanilla) and Springwater (Vanilla and Cherry) varieties. 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. As you may know, 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 Mr. Donya Jackson at (202) 326-3250.

Very truly yours,

A handwritten signature in black ink, appearing to read "Mary K. Engle". The signature is written in a cursive style with a large, looping "E" at the end.

Mary K. Engle
Associate Director



September 12, 2017

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

Re: Sherman's 1400 Broadway N.Y.C., LLC ("Sherman's 1400") – Packaging Rotation Plan *

Dear Ms. Engle:

Sherman's 1400's health warning display plan for packaging was most recently approved by letter dated February 13, 2017. The February 13, 2017 plan approval covered all of Sherman's 1400's brand styles, including its Originals and Select brands of cigarettes. Sherman's 1400 requests modification of the February 13, 2017 plan to add the Nat's brand of cigarettes. The Nat's brand will be available in four king size varieties [King (Rich Taste), Blue (Mellow Taste), Menthol and Yellow (Rich Smooth Taste)].

With this letter, we seek approval for our plan to simultaneously display the four health warnings on previously approved packaging for our current brand styles (listed in Section I, below), and on the additional brand styles (listed in Section II, below), in order to comply with the Federal Cigarette Labeling and Advertising Act ("FCLAA"). Regarding packaging materials for our current brand styles, each version of the four warnings is equally produced then equally used in the production process (25% A, 25% B, etc.) to ensure that we achieve simultaneous display of the four warnings on all our brands and brand styles. Through the date of this application, the Surgeon General health warnings for the previously approved packaging of our brand styles have been equalized in accordance with our plan. Sherman's 1400 will incorporate the additional brand styles into this same equally-produced, equally-used production process after this plan is approved.

I. Current brand and brand styles (samples provided on August 24, 2015; samples of Originals and Select provided on January 9, 2017 and February 4, 2017)

The actual hard pack and carton packaging, with each of the four health warnings, for the following brands and styles approved by the FTC on February 13, 2017 remain the same in all material respects

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

CORPORATE
10 Sterling Boulevard • Englewood, NJ 07631
tel. 201-735-9000 fax 201-735-9099

MANUFACTURING
7615 Boeing Drive • Greensboro, NC 27409
tel. 336-605-6000 fax 336-605-1795

WWW.NATSHERMAN.COM

and are in compliance with Section 911 of The Family Smoking Prevention and Tobacco Control Act of 2009.

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)
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)
Originals (brown paper/cork filter/queen)
Originals Blue (white paper/white filter/queen)
Originals Menthol (white paper/white filter/queen)
Originals Yellow (brown paper/brown filter/queen)
Select King (white paper/cork filter/king)
Select Blue King (white paper/white filter/king)
Select Menthol King (white paper/cork filter/king)
Select Yellow King (white paper/white filter/king)

II. Additional brand and hard pack brand styles

Actual packaging of the hard packs and cartons, with each of the four health warnings, for the Nat's brand family was submitted with our letter of July 25, 2017 and the revised actual packaging of the hard packs of Nat's Menthol submitted with our letter of August 21, 2017 are in compliance with Section 911 of The Family Smoking Prevention and Tobacco Control Act of 2009. The hard packs, cartons and health warnings on the following brand styles will appear the same as on the packaging submitted on July 25, 2017 and August 21, 2017 with this plan.

Nat's King (white paper/cork filter/king) (Rich Taste)
Nat's Blue King (white paper/white filter/king) (Mellow Taste)
Nat's Menthol King (white paper/cork filter/king)
Nat's Yellow King (white paper/white filter/king) (Rich Smooth Taste)

Sherman's 1400 total domestic shipments for the twelve-month period ending April 30, 2017 (our fiscal year) were [REDACTED] sticks and we estimate the total domestic shipments for 2018 to be approximately [REDACTED]. In compliance with FCLAA, 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 prior fiscal year of 2017. Thus, Sherman's 1400 will take advantage of the alternative to quarterly rotation of the health warnings for each of the foregoing brand styles pursuant to Section 1333(c)(2).

Sherman's 1400 will display the four health warnings an equal number of times on the hard packs and cartons of each of the current brand styles (listed in Section I, above) and the additional brand styles (listed in Section II, above) for the twelve-month period beginning on the date of the approval of this plan or until such time as the authority to approve cigarette health warning statement plans moves from the FTC to the FDA. In addition, Sherman's 1400 will not advertise the Nat's brand of cigarettes until the advertising rotation plan has been approved. Sherman's 1400 will maintain records that show compliance with this packaging plan.

If you require additional information, please do not hesitate to contact me at 201-735-9008.

Sincerely,



Brendon Scott
Vice President, Chief Financial Officer

DB/BS/smw

Enc./

* Effective January 16, 2017, Sherman's 1400 Broadway N.Y.C., Ltd. was converted into an LLC pursuant to a merger with and into Sherman's 1400 Broadway N.Y.C., LLC, a Delaware limited liability company. Sherman's 1400 Broadway N.Y.C., LLC intends to continue to manufacture and advertise the cigarettes included in this plan in accordance with the terms of Sherman's 1400 Broadway N.Y.C., Ltd.'s plans most recently approved by the FTC.

Nat's

Nat's

NAT'SHERMAN.COM

100% TOBACCO
INGREDIENTS
TOBACCO AND WATER

PLEASE DO NOT LIT



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

MENTHOL

Nat's

Nat's



WE TAKE ONLY FINE TOBACCOS
AND ADD WATER.
THE SAME WAY WE'VE DONE
FOR THREE GENERATIONS.

NAT SHERMAN
SINCE 1930

Nat's

UNDERAGE
SALE
PROHIBITED

SINCE 1930



NAT SHERMAN

TWENTY
CLASS A
CIGARETTES

• RICH TASTE •

Nat's

NAT SHERMAN



Nat's

• RICH TASTE •



NAT SHERMAN

Nat's

• RICH TASTE •

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

Tobacco Ingredients:
Tobacco and Water

UNDERAGE
SALE
PROHIBITED





September 14, 2017

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

Re: Sherman's 1400 Broadway N.Y.C., LLC ("Sherman's 1400") Advertising Rotation Plan *

Dear Ms. Engle:

Sherman's 1400 had a recent warning rotation plan for advertising approved on February 13, 2017. Sherman's 1400 intends to add the Nat's brand family to its cigarette products and, accordingly, seeks a modification to its previously approved plan for quarterly rotation of the four health warnings in advertising of its cigarette brands to add advertising for the Nat's brand.

The following is our plan to comply with the health warning display requirements of FCLAA as it relates to advertising.

In advertising the Nat's brand, we will use the warning formats that were submitted with the 1985 plans of the five leading U.S. cigarette manufacturers and we will place the warnings as specified in those plans except that for printed non-periodical advertising, Sherman's 1400 will rotate the required four warnings according to the date the items are ordered.¹ If Sherman's 1400 advertises in newspapers, magazines or other periodicals, it will rotate the required four warnings according to the cover date of the publication. The warnings will be rotated quarterly according to the schedule set out below. We will use the warning formats (formats # 1-7) submitted with our letter of November 21, 2003. At the present time, we anticipate that our largest size advertising will be 48 inches x 24 inches and will not exceed 10 square feet in size.

The four cigarette health warnings as noted below will be rotated quarterly on advertising of each brand according to the following schedule:

- 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.

¹ "Order date" is the date on which Sherman's 1400 approves the final artwork for release to the supplier for printing.

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

CORPORATE
10 Sterling Boulevard • Englewood, NJ 07031
tel. 201-735-9000 fax 201-735-9099

MANUFACTURING
7015 Boeing Drive • Greensboro, NC 27409
tel. 336-605-6000 fax 336-605-1795

Brands	Qtr. 1	Qtr. 2	Qtr. 3	Qtr. 4
Black & Gold	A	B	C	D
Fantasia	D	A	B	C
Classic	C	D	A	B
Cigarettellos	B	C	D	A
Havana Ovals	D	A	B	C
Hint	C	D	A	B
MCD	B	C	D	A
Naturals	A	B	C	D
New York Cut	B	C	D	A
Select	C	D	A	B
Originals	D	A	B	C
Nat's	A	B	C	D
Non-Brand Specific or Multi-Brand Advertising	A	B	C	D

Sherman's 1400 does not advertise the Nat's brand on the internet at this time. Should Sherman's 1400 desire to advertise the Nat's brand on the internet, it will submit an advertising plan to the FTC and obtain approval prior to doing so.

If you require additional information, please do not hesitate to contact me at 201-735-9008.

Sincerely,



Brendon Scott
Vice President, Chief Financial Officer

DB/BS/smw

* Effective January 16, 2017, Sherman's 1400 Broadway N.Y.C., Ltd. was converted into an LLC pursuant to a merger with and into Sherman's 1400 Broadway N.Y.C., LLC, a Delaware limited liability company. Sherman's 1400 Broadway N.Y.C., LLC intends to continue to manufacture and advertise the cigarettes included in this plan in accordance with the terms of Sherman's 1400 Broadway N.Y.C., Ltd.'s plans most recently approved by the FTC.



Division of
Advertising Practices

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

September 15, 2017

Mr. Brendon Scott
Sherman's 1400 Broadway N.Y.C., LLC
10 Sterling Boulevard
Englewood, NJ 07631

Dear Mr. Scott:

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 two letters dated September 12 and 14, 2017 that constitute a plan filed by Sherman's 1400 Broadway N.Y.C., LLC ("Sherman's 1400")¹ calling for: (1) quarterly rotation of the four health warnings in advertising for the Nat's brand of cigarettes; and (2) 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, Nat's, Naturals, New York Cut, Originals, and Select brands of cigarettes.

Sherman's 1400's plan for quarterly rotation of the four health warnings in advertising for the Nat's brand of cigarettes is hereby approved.

Sherman's 1400's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted on August 24, 2015, January 9, 2017, February 4, 2017, July 25, 2017, and August 21, 2017 appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.²

¹ Your letters informed the Commission that, effective January 16, 2017, Sherman's 1400 Broadway N.Y.C., Ltd. was converted into an LLC pursuant to a merger with and into Sherman's 1400 Broadway N.Y.C., LLC.

² Sherman's 1400 stated in its September 12, 2017 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on these dates.

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

- the queen size variety of the Black & Gold brand;
- the Non-Filter queen size variety of the Cigarettellos brand;
- 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 Nat's brand (King (Rich Taste), Blue (Mellow Taste), Menthol, and Yellow (Rich Smooth Taste));
- 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);
- three king size varieties of the New York Cut brand (Blue, Menthol, and Original);
- four queen size varieties of the Originals brand (Originals, Blue, Menthol, and Yellow);
and
- four king size varieties of the Select brand (Select, Blue, Menthol, and Yellow).

This approval of Sherman's 1400's plan for the display of the four health warnings on packaging is effective on the date of this letter and runs through September 14, 2018, or until the authority to approve cigarette health warning statement plans moves from the FTC to the FDA, whichever comes first.

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

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

Mr. Brendon Scott
September 15, 2017
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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 in advertising and on packaging for Sherman's 1400's cigarettes. Moreover, it is not in any way an approval of any other design element, statement, or representation made in advertising or on packaging for Sherman's 1400's cigarettes, including, but not limited to, "natural." Nor does this letter purport to interpret or express any opinion about the adequacy of Sherman's 1400's packaging and advertising under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

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

If you have any questions regarding this approval, please contact Connor Sands at (202) 326-3343.

Very truly yours,

A handwritten signature in black ink that reads "Mary Engle / 22". The signature is written in a cursive style.

Mary K. Engle
Associate Director