



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

Division of Advertising Practices

January 14, 2010

MEMORANDUM

TO: Public Records
Office of the Secretary

FROM: Sallie Schools *SS*
Division of Advertising Practices

SUBJECT: Rotational Health Warnings for Cigarettes
File No. P854505

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

1. September 29, 2008 letter from Victoria Spier Evans, Liggett Group, to Mary K. Engle.
2. November 6, 2008 letter from Mary K. Engle to Victoria Spier Evans, Liggett Group.
3. December 19, 2008 letter from Rhonda A. Anderson on behalf of Global Tobacco Corp. to Mary K. Engle.
4. January 7, 2009 letter from Mary K. Engle to Rhonda A. Anderson on behalf of Global Tobacco Corp.
5. December 8, 2008 letter from Neal N. Beaton on behalf of JT International USA to Clovia Hutchins.
6. January 8, 2009 letter from Mary K. Engle to Neal N. Beaton on behalf of JT International USA.
7. January 15, 2009 letter from James F. Nooney, Jr., Nooney Inc. d/b/a JF Nooney Company to Mary K. Engle.
8. January 16, 2009 letter from Mary K. Engle to James F. Nooney, Jr., Nooney, Inc. d/b/a JF Nooney Company.
9. January 15, 2009 letter from Reginald C. Barrett, Carolina Tobacco Manufacturers, LLC to Mary K. Engle.
10. January 16, 2009 letter from Mary K. Engle to Reginald C. Barrett, Carolina Tobacco

Manufacturers, LLC.

11. January 2, 2009 letter from Jennifer Li, Carolina Tobacco Company to Division of Advertising Practices.
12. January 22, 2009 letter from Mary K. Engle to Jennifer Li, Carolina Tobacco Company.
13. December 17, 2008 letter from Gregory J. Feron, Lighthouse Brands, LLC to Clovia Hutchins.
14. January 27, 2009 letter from Mary K. Engle to Gregory J. Feron, Lighthouse Brands, LLC.
15. January 13, 2009 letter from Frank Najor, The Marketing Group, USA to Mary K. Engle.
16. January 27, 2009 letter from Mary K. Engle to Frank Najor, The Marketing Group, USA.
17. January 22, 2009 letter from Barry Boren on behalf of Eli Tarbell d/b/a Ohserase Manufacturing to Mary K. Engle.
18. February 2, 2009 letter from Heather Hipsley to Barry Boren on behalf of Eli Tarbell d/b/a Ohserase Manufacturing.
19. January 27, 2009 letter from Calvin A. Phelps, Renegade Tobacco Company to Mary K. Engle.
20. February 2, 2009 letter from Heather Hipsley to Calvin A. Phelps, Renegade Tobacco Company.
21. January 28, 2009 letter from Nancyellen Keane on behalf of Virginia Brands, LLC to William Ducklow.
22. February 2, 2009 letter from Heather Hipsley to Nancyellen Keane on behalf of Virginia Brands, LLC.
23. January 12, 2009 letter from Barry Boren on behalf of Eagle River Importers, Inc. to Mary K. Engle.
24. February 3, 2009 letter from Heather Hipsley to Barry Boren on behalf of Eagle River Importers, Inc.
25. January 26, 2009 letter from Sally Baldwin, Cousins Distributing d/b/a Fresh Choice

- Tobacco to Diana Finegold.
26. February 9, 2009 letter from Heather Hippsley to Sally Baldwin, Cousins Distributing d/b/a Fresh Choice Tobacco.
 27. February 5, 2009 letter from J. Ronald Denman, Vibo Corporation d/b/a General Tobacco to Mary K. Engle.
 28. February 9, 2009 letter from Heather Hippsley to J. Ronald Denman, Vibo Corporation d/b/a General Tobacco.
 29. February 3, 2009 letter from Bhavani Parameswar, King Maker Marketing, Inc. to Mary K. Engle.
 30. February 10, 2009 letter from Heather Hippsley to Bhavani Parameswar, King Maker Marketing, Inc.
 31. February 9, 2009 letter from Barry Boren on behalf of American Cigarette Company to Mary K. Engle.
 32. February 10, 2009 letter from Heather Hippsley to Barry Boren on behalf of American Cigarette Company.
 33. February 3, 2009 letter from Craig A. Koenigs on behalf of European Cigarette Imports, Inc. to Mary K. Engle.
 34. February 11, 2009 letter from Heather Hippsley to Craig A. Koenigs on behalf of European Cigarette Imports, Inc.
 35. February 9, 2009 letter from S.B. Patel, Dhanraj Imports, Inc. to Aine Farrell.
 36. February 18, 2009 letter from Heather Hippsley to S.B. Patel, Dhanraj Imports, Inc.
 37. February 9, 2009 letter from Barry Boren on behalf of Jash International, Inc. to Mary K. Engle.
 38. February 19, 2009 letter from Heather Hippsley to Barry Boren on behalf of Jash International, Inc.
 39. February 18, 2009 letter from Terri Albright, Premier Manufacturing, Inc. to Mary K. Engle.

40. February 19, 2009 letter from Heather Hipsley to Terri Albright, Premier Manufacturing, Inc.
41. February 19, 2009 letter from Rhondetta G. Walton, Commonwealth Brands, Inc. to Mary K. Engle.
42. February 20, 2009 letter from Heather Hipsley to Rhondetta G. Walton, Commonwealth Brands, Inc.
43. February 10, 2009 letter from G. George Bertram on behalf of Tantus Tobacco, LLC to Mary K. Engle.
44. March 4, 2009 letter from Heather Hipsley to G. George Bertram on behalf of Tantus Tobacco, LLC.
45. February 19, 2009 letter from Barry Boren on behalf of American Cigarette Company, Inc. to Mary K. Engle.
46. March 5, 2009 letter from Heather Hipsley to Barry Boren on behalf of American Cigarette Company, Inc.
47. February 25, 2009 letter from Barry Boren on behalf of Leader Tobacco Co. to Mary K. Engle.
48. March 6, 2009 letter from Heather Hipsley to Barry Boren on behalf of Leader Tobacco Co.
49. February 11, 2009 letter from Barry Boren on behalf of Eagle River Importers, Inc. to Mary K. Engle.
50. March 10, 2009 letter from Heather Hipsley to Barry Boren on behalf of Eagle River Importers, Inc.
51. March 9, 2009 letter from Gladys R. Navarro, Cage Investments, Inc. to Mary K. Engle.
52. March 20, 2009 letter from Heather Hipsley to Gladys R. Navarro, Cage Investments, Inc.
53. March 30, 2009 letter from Charles Fuller, Cherokee Tobacco Co., LLC to Aine Farrell.
54. April 1, 2009 letter from Heather Hipsley to Charles Fuller, Cherokee Tobacco Co., LLC.

55. March 12, 2009 letter from David A. Scott, Cheyenne International, LLC to Heather Hipsley.
56. April 3, 2009 letter from Heather Hipsley to David A. Scott, Cheyenne International, LLC.
57. March 23, 2009 letter from Randy Riggs, Kingston Tobacco, Inc. to Aine Farrell.
58. April 16, 2009 letter from Heather Hipsley to Randy Riggs, Kingston Tobacco, Inc.
59. March 30, 2009 letter from Neal N. Beaton on behalf of Japan Tobacco International U.S.A. Inc. (JTI) to Mary K. Engle.
60. April 16, 2009 letter from Heather Hipsley to Neal N. Beaton on behalf of Japan Tobacco International U.S.A. Inc. (JTI).
61. April 16, 2009 letter from Karen E. Delaney, Smokin' Joes to Mary K. Engle.
62. April 16, 2009 letter from Heather Hipsley to Karen E. Delaney, Smokin' Joes.
63. April 13, 2009 letter, April 14, 2009 letters (2) from Barry Boren on behalf of South American Tobacco Import Company to Mary K. Engle.
64. April 20, 2009 letter from Heather Hipsley to Barry Boren on behalf of South American Tobacco Import Company.
65. April 15, 2009 letter from Donald S. Packingham, Sandia Tobacco Manufacturers, Inc. to Mary K. Engle.
66. April 21, 2009 letter from Heather Hipsley to Donna Woody, Sandia Tobacco Manufacturers, Inc.
67. March 17, 2009 letter from Denis Faucher, ITL (USA) Limited to Diana Finegold.
68. April 29, 2009 letter from Heather Hipsley to Denis Faucher, ITL (USA) Limited.
69. March 30, 2009 letter from Joe Fliss, D Cube LLC d/b/a Sovereign Tobacco Company to Diana Finegold.
70. April 29, 2009 letter from Heather Hipsley to Joe Fliss, D Cube LLC d/b/a Sovereign Tobacco Company.

71. April 27, 2009 letter from Henry C. Roemer, III on behalf of Connshade Cigar Corporation to Sallie Schools.
72. April 29, 2009 letter from Heather Hipsley to Henry C. Roemer, III on behalf of Connshade Cigar Corporation.



Liggett Group

Victoria Spier Evans
Corporate Counsel

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

September 29, 2008

BY FACSIMILE TO 202-326-2190
CONFIRMED BY FEDERAL EXPRESS

Ms. Mary K. Engle
Associate Director
Division of Advertising Practices
Federal Trade Commission
601 New Jersey Avenue, NW
Room NJ 3212
Washington, DC 20580
Attention: Aine Farrell

RE: Liggett Group LLC Label Statement Rotation Plan Renewal Application

Dear Ms. Engle:

Liggett Group LLC ("Liggett") hereby submits this renewal application for its Label Statement Rotation Plan (the "Plan") pursuant to the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331 *et seq.* (the "Act"). Liggett is applying for simultaneous rotation of the four warnings required by the Act, to be implemented in accordance with Section 2(d) of the Plan, as originally approved by the Federal Trade Commission ("FTC") on September 19, 1985. This application is for a one year period beginning on the date of the approval of this Plan. The Plan covers the following Liggett brands: *Bronson, Class A, Eve, Grand Prix, Kingsport, Liggett Select, Montego, Pyramid, Quality, Sincerely Yours, Tourney, Tourney Slims, and Yours*. Liggett has discontinued the manufacture of *Brand Marketing, Canyon, Epic, and Jade* cigarette brands.

As you are aware, Liggett's rotation plan was approved on November 13, 2007 with respect to the brands *Brand Marketing, Bronson, Canyon, Class A, Epic, Eve, Grand Prix, Jade, Kingsport, Liggett Select, Montego, Pyramid, Quality, Sincerely Yours, Tourney, Tourney Slims, and Yours*. The current plan is set to expire November 12, 2008. Through the date of this request, the Surgeon General's warnings on the packages for the *Bronson, Class A, Eve, Grand Prix, Kingsport, Liggett Select, Montego, Pyramid, Quality, Sincerely Yours, Tourney, Tourney Slims, and Yours* brand styles have been equalized, in accordance with those rotation plans.

Therefore, Liggett hereby requests that the FTC renew Liggett's rotation plan with respect to all brand styles of the following brands: *Bronson, Class A, Eve, Grand Prix, Kingsport, Liggett Select, Montego, Pyramid, Quality, Sincerely Yours, Tourney, Tourney Slims, and Yours.*

Enclosed with this letter is an affidavit of John R. Long, Vice President and General Counsel, with exhibits, which set forth information on total U.S. and Liggett cigarette sales in calendar year 2007 for *Bronson, Class A, Eve, Grand Prix, Kingsport, Liggett Select, Montego, Pyramid, Quality, Sincerely Yours, Tourney, Tourney Slims, and Yours* brand styles, establishing that all brand styles covered by the Plan qualify for simultaneous rotation.

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

The four health warnings required by 15 U.S.C. § 1333(a)(1) shall be printed on the packs and cartons of each of the *Bronson, Class A, Eve, Grand Prix, Kingsport, Liggett Select, Montego, Pyramid, Quality, Sincerely Yours, Tourney, Tourney Slims, and Yours* brand styles an equal number of times within the one year period beginning on the date of approval of this Plan. These warnings will appear exactly as shown on the sample packaging previously submitted in connection with Liggett's Plan and subsequent letters as previously approved by the FTC. There have been no changes to the packaging design for Liggett's cigarette packaging previously submitted and approved except for *Grand Prix*. Enclosed are packs and cartons for each of the four warnings of the following *Grand Prix* cigarette brand styles:

| | | | |
|--------------|-------|-----------|---------|
| Non-Filter | Kings | Soft Pack | |
| Full Flavor | Kings | Soft Pack | |
| Full Flavor | Kings | Box | |
| Full Flavor | 100's | Soft Pack | |
| Full Flavor | 100's | Box | |
| Lights | Kings | Soft Pack | |
| Lights | Kings | Box | |
| Lights | 100's | Soft Pack | |
| Lights | 100's | Box | |
| Ultra Lights | 100's | Soft Pack | |
| Ultra Lights | 100's | Box | |
| Full Flavor | Kings | Box | Menthol |
| Full Flavor | 100's | Box | Menthol |
| Lights | 100's | Soft Pack | Menthol |
| Lights | 100's | Box | Menthol |

Liggett Group LLC
Label Statement Rotation Plan Renewal Application
Page 3

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

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

Very truly yours,

Victoria Spier Evans
Victoria Spier Evans

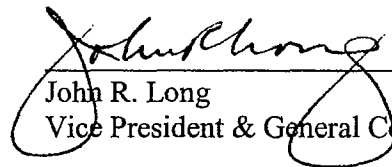
Enclosures

STATE OF NORTH CAROLINA
COUNTY OF WAKE

AFFIDAVIT OF JOHN R. LONG

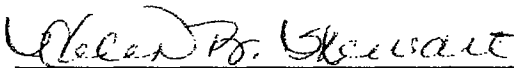
John R. Long, being duly sworn, deposes and says:

1. I am Vice President & General Counsel of Liggett Group LLC ("Liggett").
2. On or about August 31, 1985, Liggett filed its Label Statement Rotation Plan (the "Plan"), pursuant to Section 4(c) of the Federal Cigarette Labeling and Advertising Act (the "Act"). On or about September 19, 1985, the Federal Trade Commission approved the Plan.
3. Under Section 4(c)(2)A of the Act and Section 2(d) of the Plan, the Surgeon General's Warning on the packaging of a particular brand style may be rotated on a simultaneous basis if (1) the brand style had sales volume of less than one quarter of one percent of the total United States cigarette market in Liggett's most recent fiscal year, and (2) more than one half of the brand styles manufactured by Liggett had less than one quarter of one percent of the total United States cigarette market in Liggett's most recent fiscal year. Liggett's most recent fiscal year was calendar year 2007.
4. Attached to this affidavit as Exhibit A is a copy of the first page of The Maxwell Report for the fourth quarter and year-end of calendar year 2007. This report states that 357.2 billion cigarettes were sold in the United States during calendar year 2007. One quarter of one percent of 357.2 billion cigarettes is 893 million cigarettes.
5. Attached to this affidavit as Exhibit B are unit sales figures for calendar year 2007 for *Bronson, Class A, Eve, Grand Prix, Kingsport, Liggett Select, Montego, Pyramid, Quality, Sincerely Yours, Tourney, Tourney Slims, and Yours* brand styles sold by Liggett. Exhibit B shows that no Liggett brand style had sales in 2007 greater than 893million units.
6. By virtue of the foregoing, Liggett is eligible to apply for simultaneous rotation of the required label statements as provided in Section 2(d) of the Plan.

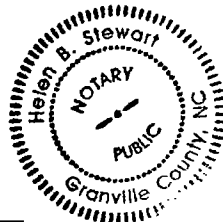


John R. Long
Vice President & General Counsel

Sworn to and subscribed before me,
this 27th day of September, 2008.



Helen B. Stewart, Notary Public
My commission expires: September 20, 2010



THE MAXWELL REPORT

John C. Maxwell, Jr. · 4703 Rolfe Road, Richmond, Virginia 23226 · Telephone & FAX (804) 359-0429, E-Mail: jmaxjr@comcast.net

YEAR END & FOURTH QUARTER 2007 SALES ESTIMATES FOR THE CIGARETTE INDUSTRY¹

February, 2008

INDUSTRY COMMENTARY

Industry volume for the year 2007 was 357.20 billion sticks down 5.0% from a volume number for 2006 of 375.98 billion sticks. Most of this decrease was related to inventory reduction of an estimated 2.5 billion sticks during the year - mainly because of the fourth quarter 2006 inventory build in anticipation of tax and price increases. This also has ramifications for the state numbers below. We continue to feel consumption is down in the 2% to 3% area. Fourth quarter volume was down 7.9% to 86.50 billion from 93.94 billion a year ago. The discount segment dropped from 27.21 billion in 2006 to 24.70 billion in 2007 - a 9.2% decline. Market share for this segment declined from 29.0% a year ago to 26.9% this year. Volume for premium brands declined 7.4% from 66.73 billion in 2006 to 61.80 billion in 2007.

| Quarter Volume Summary - 2006-2007 (Volume in Millions of Sticks) | | | | | | | | |
|--|--------|--------|--------|--------|--------|--------|--------|--------|
| | 2006 | | | | 2007 | | | |
| | Q1 | Q2 | Q3 | Q4 | Q1 | Q2 | Q3 | Q4 |
| Industry Total Volume | 88,489 | 97,127 | 96,417 | 93,942 | 83,159 | 93,100 | 94,500 | 86,500 |
| Full Price | 63,953 | 70,019 | 70,012 | 66,730 | 59,977 | 68,056 | 69,000 | 61,800 |
| Savings | 24,536 | 27,108 | 26,405 | 27,212 | 23,182 | 25,044 | 25,500 | 24,700 |
| Industry Total Share of Shipments | | | | | | | | |
| Full Price | 72.3% | 72.1% | 72.6% | 71.0% | 72.1% | 73.1% | 73.0% | 71.4% |
| Savings | 27.7% | 27.9% | 27.4% | 29.0% | 27.9% | 26.9% | 27.0% | 28.6% |
| | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |

| STATE CIGARETTE PACKAGES TAXED VOLUME (12-Month Moving Total) (packages in millions) | | | | | | | | | | |
|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Month | 2003 | Change | 2004 | Change | 2005 | Change | 2006 | Change | 2007 | Change |
| Jan | 19,746 | (3.1) | 19,009 | (3.7) | 18,777 | (1.2) | 18,311 | (2.5) | 17,932 | (2.1) |
| Feb | 19,683 | (3.3) | 18,953 | (3.7) | 18,714 | (1.3) | 18,316 | (2.1) | 17,851 | (2.5) |
| Mar | 19,590 | (3.6) | 19,046 | (2.8) | 18,640 | (2.1) | 18,287 | (1.9) | 17,817 | (2.6) |
| Apr | 19,560 | (3.6) | 19,037 | (2.7) | 18,554 | (2.5) | 18,212 | (1.8) | 17,794 | (2.3) |
| May | 19,456 | (4.0) | 18,921 | (2.7) | 18,579 | (1.8) | 18,177 | (2.2) | 17,750 | (2.3) |
| Jun | 19,347 | (4.3) | 18,930 | (2.2) | 18,593 | (1.8) | 18,114 | (2.6) | 17,692 | (2.3) |
| Jul | 19,307 | (4.2) | 18,836 | (2.4) | 18,443 | (2.1) | 18,108 | (1.8) | 17,665 | (2.4) |
| Aug | 19,231 | (3.8) | 18,803 | (2.2) | 18,482 | (1.7) | 18,068 | (2.2) | 17,635 | (2.4) |
| Sep | 19,165 | (3.9) | 18,822 | (1.8) | 18,459 | (1.9) | 17,967 | (2.7) | 17,482 | (2.7) |
| Oct | 19,104 | (4.0) | 18,713 | (2.0) | 18,439 | (1.5) | 18,020 | (2.3) | 17,422 | (3.3) |
| Nov | 19,036 | (4.2) | 18,840 | (1.0) | 18,355 | (2.6) | 18,083 | (1.5) | | |
| Dec | 19,130 | (4.1) | 18,842 | (1.5) | 18,232 | (3.2) | 18,041 | (1.0) | | |

¹ This information has been compiled from various sources and may not be complete. It is not guaranteed and is not a representation by us. Any opinion expressed herein is based upon our interpretation of the information from such source. Detail in tables may not sum to totals because of rounding.

EXHIBIT B
LIGGETT GROUP LLC
2007 Gross Unit Sales by Brand Style

| Brand | Style Description | 2007 Gross Units Sold |
|--------------|--------------------------|------------------------------|
| BRONSON | FF 100 SP | |
| BRONSON | LT 100 SP | |
| BRONSON | FF KS BX | |
| BRONSON | UL 100 SP | |
| BRONSON | LT KS BX | |
| BRONSON | LT 100 SP MT | |
| BRONSON | FF 100 SP MT | |
| BRONSON | FF KS SP MT | |
| BRONSON | UL KS SP | |
| BRONSON | FF KS SP | |
| BRONSON | LT KS SP | |
| BRONSON | LT KS SP MT | |
| BRONSON | NF KS SP | |
| BRONSON | FF 100 SP FSC | |
| BRONSON | FF KS BX FSC | |
| BRONSON | FF 100 SP MT FSC | |
| BRONSON | LT 100 SP FSC | |
| BRONSON | FF KS SP MT FSC | |
| BRONSON | LT 100 SP MT FSC | |
| BRONSON | LT KS BX FSC | |
| BRONSON | UL 100 SP FSC | |
| BRONSON | UL KS SP FSC | |
| CLASS A | LT 100 SP | |
| CLASS A | UL 100 SP | |
| CLASS A | LT 100 SP MT | |
| CLASS A | LT KS SP | |
| CLASS A | FF 100 SP | |
| CLASS A | LT KS SP MT | |
| CLASS A | NF KS SP | |
| CLASS A | UL 100 SP MT | |
| CLASS A | UL KS SP | |
| CLASS A | FF KS SP | |
| EVE | LT 120 BX | |
| EVE | UL 120 BX | |
| EVE | LT 120 BX MT | |
| EVE | UL 120 BX MT | |
| EVE | LT 120 BX FSC | |
| EVE | UL 120 BX FSC | |
| EVE | LT 120 BX MT FSC | |
| EVE | UL 120 BX MT FSC | |

EXHIBIT B
LIGGETT GROUP LLC
2007 Gross Unit Sales by Brand Style

| Brand | Style Description | 2007 Gross Units Sold |
|--------------|--------------------------|------------------------------|
| GRAND PRIX | FF 100 BX | |
| GRAND PRIX | LT 100 BX | |
| GRAND PRIX | FF KS BX | |
| GRAND PRIX | UL 100 SP | |
| GRAND PRIX | FF 100 SP | |
| GRAND PRIX | LT 100 SP | |
| GRAND PRIX | LT KS BX | |
| GRAND PRIX | LT 100 BX MT | |
| GRAND PRIX | FF 100 BX MT | |
| GRAND PRIX | FF KS SP | |
| GRAND PRIX | LT 100 SP MT | |
| GRAND PRIX | FF KS BX MT | |
| GRAND PRIX | LT KS SP | |
| GRAND PRIX | NF KS SP | |
| GRAND PRIX | UL 100 BX | |
| GRAND PRIX | FF 100 BX FSC | |
| GRAND PRIX | LT 100 BX FSC | |
| GRAND PRIX | FF KS BX FSC | |
| GRAND PRIX | UL 100 SP FSC | |
| GRAND PRIX | LT 100 BX MT FSC | |
| GRAND PRIX | LT KS BX FSC | |
| GRAND PRIX | FF 100 BX MT FSC | |
| GRAND PRIX | UL 100 BX FSC | |
| GRAND PRIX | FF KS BX MT FSC | |
| GRAND PRIX | NF KS SP FSC | |
| GRAND PRIX | LT 100 SP FSC | |
| GRAND PRIX | FF 100 SP FSC | |
| GRAND PRIX | LT 100 SP MT FSC | |
| KINGSPORT | LT 100 SP | |
| KINGSPORT | FF 100 SP | |
| KINGSPORT | LT 100 SP MT | |
| KINGSPORT | UL 100 SP | |
| KINGSPORT | FF KS SP | |
| KINGSPORT | FF KS SP MT | |
| KINGSPORT | LT KS SP | |
| KINGSPORT | NF KS SP | |
| KINGSPORT | FF KS BX | |
| KINGSPORT | LT KS SP MT | |
| KINGSPORT | LT KS BX | |
| KINGSPORT | FF 100 BX MT | |
| KINGSPORT | UL KS SP | |
| KINGSPORT | FF 100 BX | |
| KINGSPORT | LT 100 BX | |

EXHIBIT B
LIGGETT GROUP LLC
2007 Gross Unit Sales by Brand Style

| Brand | Style Description | 2007 Gross Units Sold |
|----------------|--------------------------|------------------------------|
| KINGSPORT | UL 100 BX | |
| KINGSPORT | FF KS BX MT FSC | |
| LIGGETT SELECT | LT 100 BX | |
| LIGGETT SELECT | FF 100 BX | |
| LIGGETT SELECT | LT 100 SP | |
| LIGGETT SELECT | FF KS BX | |
| LIGGETT SELECT | UL 100 SP | |
| LIGGETT SELECT | UL 100 BX | |
| LIGGETT SELECT | FF 100 SP | |
| LIGGETT SELECT | LT 100 BX MT | |
| LIGGETT SELECT | LT KS BX | |
| LIGGETT SELECT | LT 100 SP MT | |
| LIGGETT SELECT | FF 100 BX MT | |
| LIGGETT SELECT | NF KS SP | |
| LIGGETT SELECT | LT KS SP | |
| LIGGETT SELECT | FF KS SP | |
| LIGGETT SELECT | FF KS BX MT | |
| LIGGETT SELECT | LT KS BX MT | |
| LIGGETT SELECT | LT 100 BX FSC | |
| LIGGETT SELECT | FF 100 BX FSC | |
| LIGGETT SELECT | UL 100 BX FSC | |
| LIGGETT SELECT | LT 100 BX MT FSC | |
| LIGGETT SELECT | UL 100 SP FSC | |
| LIGGETT SELECT | FF KS BX FSC | |
| LIGGETT SELECT | LT 100 SP FSC | |
| LIGGETT SELECT | NF KS SP FSC | |
| LIGGETT SELECT | FF 100 SP FSC | |
| LIGGETT SELECT | LT KS BX FSC | |
| LIGGETT SELECT | FF 100 BX MTFSC | |
| LIGGETT SELECT | LT 100 SP MT FSC | |
| LIGGETT SELECT | FF KS BX MT FSC | |
| LIGGETT SELECT | LT KS BX MT FSC | |
| LIGGETT SELECT | LT KS SP FSC | |
| LIGGETT SELECT | FF KS SP FSC | |
| LIGGETT SELECT | US KS BX FSC | |
| LIGGETT SELECT | US 100 BX FSC | |
| MONTEGO | FF 100 BX FSC | |
| MONTEGO | LT 100 BX FSC | |
| MONTEGO | FF KS BX FSC | |
| MONTEGO | UL 100 BX FSC | |
| MONTEGO | LT 100 BX MT FSC | |
| MONTEGO | LT KS BX FSC | |

EXHIBIT B
LIGGETT GROUP LLC
2007 Gross Unit Sales by Brand Style

| Brand | Style Description | 2007 Gross Units Sold |
|-----------------|--------------------------|------------------------------|
| MONTEGO | FF KS BX MT FSC | |
| MONTEGO | LT 100 SP FSC | |
| MONTEGO | FF KS SP FSC | |
| MONTEGO | LT KS BX MT FSC | |
| MONTEGO | LT KS SP FSC | |
| PYRAMID | LT KS BX | |
| PYRAMID | FF 100 SP MT | |
| PYRAMID | FF KS SP MT | |
| PYRAMID | FF KS BX | |
| PYRAMID | LT 100 SP FSC | |
| PYRAMID | UL 100 SP FSC | |
| PYRAMID | LT 100 SP MT FSC | |
| PYRAMID | NF KS SP FSC | |
| PYRAMID | FF 100 SP FSC | |
| PYRAMID | LT KS SP FSC | |
| PYRAMID | FF KS SP FSC | |
| QUALITY | UL KS SP | |
| QUALITY | FF KS SP | |
| QUALITY | LT 100 SP FSC | |
| QUALITY | FF 100 SP FSC | |
| QUALITY | LT 100 SP MT FSC | |
| QUALITY | LT KS SP FSC | |
| QUALITY | UL 100 SP FSC | |
| QUALITY | FF KS BX FSC | |
| QUALITY | LT KS SP MT FSC | |
| QUALITY | NF KS SP FSC | |
| SINCERELY YOURS | LT 100 SP MT FSC | |
| SINCERELY YOURS | UL 100 SP FSC | |
| SINCERELY YOURS | LT 100 SP FSC | |
| TOURNEY | UL 100 SP | |
| TOURNEY | LT 100 BX | |
| TOURNEY | FF 100 BX | |
| TOURNEY | LT 100 BX MT | |
| TOURNEY | LT 100 SP | |
| TOURNEY | LT KS BX | |
| TOURNEY | FF KS BX | |
| TOURNEY | FF 100 SP | |
| TOURNEY | LT 100 SP MT | |
| TOURNEY | NF KS SP | |
| TOURNEY | LT KS SP MT | |

EXHIBIT B
LIGGETT GROUP LLC
2007 Gross Unit Sales by Brand Style

| Brand | Style Description | 2007 Gross Units Sold |
|---------------|--------------------------|------------------------------|
| TOURNEY | LT KS SP | |
| TOURNEY | FF KS SP | |
| TOURNEY | FF 100 BX MT | |
| TOURNEY | FF KS BX MT | |
| TOURNEY | UL 100 SP FSC | |
| TOURNEY | LT 100 BX FSC | |
| TOURNEY | LT 100 BX MT FSC | |
| TOURNEY | FF 100 BX FSC | |
| TOURNEY | NF KS SP FSC | |
| TOURNEY | LT 100 SP FSC | |
| TOURNEY | FF KS BX FSC | |
| TOURNEY | LT KS BX FSC | |
| TOURNEY | LT 100 SP MT FSC | |
| TOURNEY | LT KS SP MT FSC | |
| TOURNEY | FF 100 SP FSC | |
| TOURNEY | FF 100 BX MT FSC | |
| TOURNEY | FF KS BX MT FSC | |
| TOURNEY | LT KS SP FSC | |
| TOURNEY | FF KS SP FSC | |
| TOURNEY SLIMS | LT 120 BX MT | |
| TOURNEY SLIMS | UL 120 BX | |
| TOURNEY SLIMS | LT 120 BX | |
| TOURNEY SLIMS | LT 120 BX MT FSC | |
| TOURNEY SLIMS | LT 120 BX FSC | |
| TOURNEY SLIMS | UL 120 BX FSC | |
| YOURS | LT 100 SP FSC | |
| YOURS | FF 100 SP FSC | |
| YOURS | LT KS SP FSC | |
| YOURS | FF KS SP FSC | |
| YOURS | UL 100 SP FSC | |
| YOURS | LT KS BX FSC | |
| YOURS | FF 100 SP MT FSC | |
| YOURS | LT 100 SP MT FSC | |
| YOURS | FF KS SP MT FSC | |
| YOURS | NF KS SP FSC | |
| YOURS | LT KS SP MT FSC | |
| YOURS | UL KS SP FSC | |

Selected packaging samples from those
submitted with the plan.

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



**GRAND
PRIX**

WARNING: SMOKING IS ADDICTIVE

LIGGETT GROUP
MESSENE, NC 27302 1-800-562-3320
www.liggettgroup.com
MADE IN U.S.A.



**GRAND
PRIX**



20
CLASS A
CIGARETTES

**GRAND
PRIX**

20
CLASS A
CIGARETTES

418-9662 WNC



GRAND PRIX 100s



GRAND PRIX

100s

100s

20 CLASS A CIGARETTES

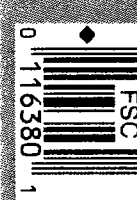
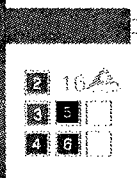
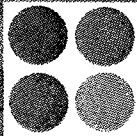
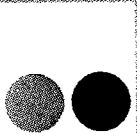
GRAND PRIX 100s

20 CLASS A CIGARETTES

100s

100s

GRAND PRIX



WARNING
SMOKING IS ADDICTIVE
LIBBETT GROUP
NEEDHAM HEIGHTS, MA 01946
www.libbettgroup.com
MADE IN USA

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

OPRANO PFRIX

MENTHOL • RICH GREEN

OPRANO PFRIX

MENTHOL • RICH GREEN

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





Division of Advertising Practices

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

November 6, 2008

Victoria Spier Evans, Esq.
Corporate Counsel
Liggett Group LLC.
100 Maple Lane
Mebane, NC 27302

Dear Ms. Evans:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed the proposed plan filed by Liggett Group, Inc. ("Liggett") on September 29, 2008, calling for the simultaneous display of the four health warnings on packaging of the Bronson, Class A, Eve, Grand Prix, Kingsport, Liggett Select, Montego, Pyramid, Quality, Sincerely Yours, Tourney, Tourney Slims, and Yours brands of cigarettes.

Liggett's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your letters of February 7, 2000, January 3, 2001, October 23, 2001, October 28, 2002, December 2, 2002, November 6, 2003, November 8, 2004, November 30, 2005, April 3, 2006, November 5, 2007 and September 29, 2008 appear to comply with the requirements of the Cigarette Act for size and conspicuousness. Liggett's plan for the Brand Marketing, Bronson, Canyon, Class A, Epic, Eve, Grand Prix, Jade, Kingsport, Liggett Select, Montego, Pyramid, Quality, Sincerely Yours, Tourney, Tourney Slims, and Yours brands of cigarettes is hereby approved. This approval is effective on the date of this letter and ends on November 5, 2009. 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.

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their 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.

Victoria Spier Evans, Esq.
November 6, 2008
Page 2

If you have any questions regarding this approval, please contact Kimberly Gainer at
(202) 326-2223.

Very truly yours,

A handwritten signature in black ink, appearing to read "Mary K. Engle". The signature is fluid and cursive, with a large loop at the end of the last name.

Mary K. Engle
Associate Director

Law Office Of
RHONDA A. ANDERSON, P.A.

2655 LeJeune Road
Suite 540
Coral Gables, Florida 33134

Telephone: (305) 567-3004
Facsimile: (305) 476-9837
E-Mail: randersonlaw@gmail.com

December 19th, 2008
Sent Via Federal Express, Tracking No. 7971-9804-1380

Mary Engle, Associate Director
Federal Trade Commission
Division of Advertising Practices
Mail Drop MJ-3212
600 Pennsylvania Avenue, NW
Washington, D.C. 20580

**Re: Global Tobacco Corp. - "Poker" brand Compliance of with the
Federal Cigarette Labeling and Advertising Act, 15 U.S.C.**

Dear Mrs. Engle:

On November 12, 2003, Global Tobacco Corp., received approval for its plan for the display of the four health warning on packaging and advertising for the "Poker" brand of cigarettes. On September 29th, 2004 Global received approval for its expansion to its plan to add new varieties. This letter shall serve as formal notice regarding our client, Global Tobacco Corp., to the Federal Trade Commission regarding Global Tobacco's "plan" to import more additional brand styles of the "Poker" brand of cigarettes described below, manufactured by Procesadora Nacional Cigarrillera S.A./ Pronalci S.A. in Colombia. Mr. Uriel Acevedo is the President of Global Tobacco Corp. The address of Global Tobacco Corp., 2315 NW 107th Avenue, Box 41, Miami, Florida 33172, telephone (305) 639-9651.

The additional Brand Styles for the "Poker" Brand cigarettes that are being proposed are as follows:

1. Poker 100's Hard Pack: Full Flavor, Lights, Menthol Lights, Ultra Lights, and Menthol.

In compliance with Section 1333 (c) (1), Global Tobacco Corp. will continue to rotate the four Surgeon General Warnings on packs and cartons of the "Poker" Brand of cigarettes based on the date of packaging, in a quarterly manner according to the following schedule:

Schedule for Quarterly Rotation

Mary Engle, Associate Director

December 19th, 2008

Federal Trade Commission

Re: Global Tobacco Corp. - "Poker" brand

Compliance of with the Federal Cigarette Labeling and Advertising Act

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

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

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

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

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

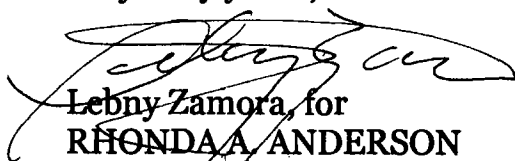
Global Tobacco does currently import the "Poker" brand of cigarettes into the United States, but does not manufacture or import any other brand in the United States.

The company will ensure that all four warnings will appear exactly as shown on the packs and cartons submitted with our letter dated December 15th, 2008. In addition, Global Tobacco Corp., will keep records demonstrating compliance with this plan.

Global Tobacco Corp. will continue to be compliant with its November 10, 2003 plan for advertising the "Poker" Brand.

Please advise if the proposed rotation plan and labeling meets with your Office's approval.

Very truly yours,



Lebny Zamora, for
RHONDA A. ANDERSON

(Signed in absence to avoid delay)

RAA/lz
Enclosures

**Selected packaging samples from those
submitted with the plan.**

20
CLASS A
CIGARETTES

Poker

UNDERAGE SALE
PROHIBITED

1

Box
Poker
100's

B

Poker

100's



Menthol

SELECTED TOBACCOS - PREMIUM BLEND

Box
Poker
100's

SELECTED TOBACCOS - PREMIUM BLEND

Menthol



100's

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



Poker Menthol
Made in Colombia
Distributed by
POKER TOBACCO Corp.

PROHIBITED

200
CLASS A
CIGARETTES

Poker

Menthol lights

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

200 CLASS A CIGARETTES

200

Poker

100's - Box



Menthol lights

SELECTED TOBACCOS - PREMIUM BLEND



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

Division of Advertising Practices

January 7, 2009

Rhonda A. Anderson, Esq.
2655 LeJeune Road
Suite 540
Coral Gables, Florida 33134

Dear Ms. Anderson:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, on November 12, 2003, I approved a plan filed on behalf of Global Tobacco Corp. ("Global") calling for quarterly rotation of the four health warnings in advertising and on the packaging of certain varieties of the Poker brand of cigarettes. You now propose in a letter dated December 19, 2008 to expand your plan for packaging to include certain additional varieties of the Poker brand.

The warnings on the sample packs and cartons submitted with your December 15, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. Global's expansion of its plan for the Poker brand is hereby approved for the following hard pack varieties: Full Flavor 100's, Lights 100's, Menthol Lights 100's, Ultra Lights 100's, and Menthol 100's. 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.

If you have any questions regarding this approval, please contact Aine Farrell at (202)326-3013.

Very truly yours,

Mary K. Engle
Associate Director

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

December 8, 2008

VIA FEDERAL EXPRESS

Ms. Clovia Hutchins
Bureau of Consumer Protection
Division of Advertising Practices
Federal Trade Commission
600 Pennsylvania Avenue, NW
Washington, D.C. 20580

Dear Ms. Hutchins:

As you may recall, JT International U.S.A., Inc. is planning to introduce revised packaging for the individual packages and cartons for all three of the brand styles of "Mild Seven" cigarettes (Original, Lights and Super Lights). We submitted to you, for review, artwork (*i.e.* color prints) for the revised individual packages and cartons under cover of letters dated July 15, 2008 and August 8, 2008 and you advised me by telephone on August 26, 2008 that they were satisfactory except that the contrast between the light blue background and the dark blue lettering on the "Super Lights" brand style was insufficient. We are now submitting the actual revised individual packages and cartons based on such artwork with all four health warnings; as you will be able to see, the issue you raised has been addressed by making the background darker and having the lettering in white as is the case for the other two brand styles. As previously noted, the changes are principally:

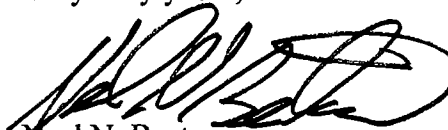
- reduction in size and colorizing of the logo;
- changing to a lighter background on the descriptors;
- change of font on the text that appears beneath the descriptors; and
- modification to the main colors.

Ms. Clovia Hutchins
December 8, 2008
Page 2

Please confirm that this packaging is approved. We would appreciate it if this review could be handled as promptly as possible.

Thank you in advance for your kind and prompt consideration.

Very truly yours,



Neal N. Beaton

Enclosures

5860814_v1

Selected packaging samples from those
submitted with the plan.

A PRODUCT OF
J.T. INTERNATIONAL

TK
13



LIGHTS



MILD SEVEN

LIGHTS

*The superbly balanced Mild Seven blend
offers an inspiring moment of satisfaction*

CEA10888 D

CHARCOAL FILTER

MILD SEVEN



CHARCOAL FILTER

MILD SEVEN

LIGHTS

*The superbly balanced Mild Seven blend
offers an inspiring moment of satisfaction*



FSC

MILD SEVEN
LIGHTS
20 CIGARETTES
MADE IN JAPAN. A TRADEMARK OF
JT JAPAN TOBACCO INC.

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

BOX

MILD SEVEN

SUPER LIGHTS

CHARCOAL FILTER

MILD SEVEN

SUPER LIGHTS

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





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

Division of Advertising Practices

January 8, 2009

Neal N. Beaton, Esq.
Holland & Knight, LLP
195 Broadway, 24th Floor
New York, NY 10007

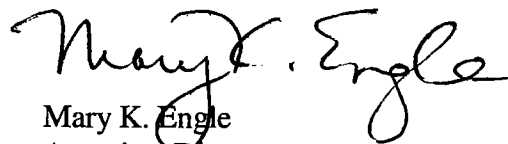
Dear Mr. Beaton:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, on April 4, 2008, I approved a plan filed on behalf of Japan Tobacco, Inc. and its affiliate, Japan Tobacco International U.S.A., Inc. (collectively "JTI") for the display of the health warnings on the packaging of certain varieties of the Cabin Mild, Caster Mild, Export A, Mild Seven, Seven Stars, and Wave brands of cigarettes. With a December 8, 2008 letter, you submitted redesigned packaging for three varieties of the Mild Seven brand.

It appears that the health warnings on the redesigned packs and cartons for the Original, Lights and Super Lights king size hard pack varieties of the Mild Seven brand submitted with your letter continue to meet the size and conspicuousness requirements of the Cigarette Act. I wish to remind you that the approval of your April 4, 2008 health warning rotation plan expires on April 3, 2009.

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

Very truly yours,



Mary K. Engle
Associate Director



January 15, 2009

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

**Re: Nooney Inc., dba JF Nooney Company Amendment I to Warning Statement
Rotation Plan for Ocean brand cigarettes**

Dear Ms. Engle,

JF Nooney's July 13th, 2007 plan for the display of the health warnings on packaging and advertising of the Ocean brand was approved on July 17th, 2007. Pursuant to the requirements of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. 1331 et seq. (the "Act") Nooney, Inc. dba JF Nooney Company ("JF Nooney") is applying to amend its warning statement plan for the display of the health warnings on the packaging of the Ocean cigarette brand (the "Products") to a) include an additional brand style (Menthol 100 Soft Pack); b) change the design of the packaging of the Menthol King Size Box; and c) change the Importer contact information. Samples of the redesigned packs and cartons for the Menthol King Size Box were submitted with my October 30, 2008 letter, and samples of the Menthol 100 Soft Pack were submitted with my January 5, 2009 letter; the warnings will appear exactly as shown on these samples.

I. Importer Contact Information

The following is the amended contact information for JF Nooney, as importer of record for the Products. This new address shall apply to all products previously submitted by and approved for JF Nooney:

Mr. James F. Nooney, Jr.
Nooney, Inc.
828 4th St.
Miami Beach, FL 33139
Tel: (305) 931-1022
Fax: (305) 675-0326
E-mail: jfnooney@jfnooney.com

II. JF Nooney will continue to be in compliance with its July 13, 2007 Plan for the Ocean brand cigarettes as included below and approved on July 17, 2007:

| | | | |
|-------------------------------|--------------------------------|-------------------------------|--------------------------------|
| First Quarter (Jan-Mar) | Second Quarter (Apr-Jun) | Third Quarter (Jul-Sep) | Fourth Quarter (Oct-Dec) |
|-------------------------------|--------------------------------|-------------------------------|--------------------------------|

Tel: (305) 931-1022 / Fax: (305) 675-0326 / 828 4th St / Miami Beach, FL 33139 /
jfnooney@jfnooney.com



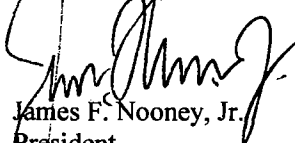
| | | | | |
|------------|---|---|---|---|
| Milestone | A | B | C | D |
| Pinson | B | C | D | A |
| JD's | C | D | A | B |
| Firenze | D | A | B | C |
| Jim Porter | A | B | C | D |
| JED's | B | C | D | A |
| Blue Point | C | D | A | B |
| Lumbee | D | A | B | C |
| Ocean | A | B | C | D |

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

Packages and cartons of all Brand Styles of the Products shall each respectively bear the label statement referenced above for the quarter in which such cigarettes are manufactured or packaged, regardless of the date(s) on which such cigarettes are sold or distributed in the United States. JF Nooney also continues to be in compliance with its July 13, 2007 Plan for advertising the Ocean brand.

Should you require any additional information, please do not hesitate to contact me at anytime.

Respectfully yours,



James F. Nooney, Jr.
President
JF/Nooney Company

Selected packaging samples from those
submitted with the plan.

OCEAN

FULL MENTHOL FLAVOR

UNDERAGE
SALE
PROHIBITED

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

100's
INTENSE FRESHNESS

OCEAN

FULL MENTHOL FLAVOR

100's
INTENSE FRESHNESS



OCEAN 100's



OCEAN
MENTHOL
100's

CASABO
1944A-2
Adv. B

OCEAN

MONTPEZ
Made in Uruguay



OCEAN

INTENSE FRESHNESS

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

OCEAN
MENTHOL

OCEAN

FULL MENTHOL FLAVOR

CASABO
1778C-15
ADV. D
1/4

OCEAN
FULL MENTHOL FLAVOR



OCEAN

FULL MENTHOL FLAVOR

UNDERAGE
SALE
PROHIBITED

300

INTENSE FRESHNESS • FULL MENTHOL FLAVOR

10 PACKS
OF
20 CLASS A
CIGARETTES

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


MONTEPAZ
Made in Uruguay

100'S

INTENSE FRESHNESS • FULL MENTHOL FLAVOR



Division of Advertising Practices

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

January 16, 2009

Mr. James F. Nooney Jr.
JF Nooney Company
828 4th Street
Miami Beach, FL 33139

Dear Mr. Nooney:

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 17, 2007, I approved a plan filed by Nooney Inc., *dba* JF Nooney Company (“JF Nooney”), calling for quarterly rotation of the four health warnings in advertising for the Blue Point, Ocean, and Lumbee brands of cigarettes, and on the packaging for certain varieties of those brands. By letter dated January 15, 2009, you now propose to expand your plan for packaging to include the Menthol 100's soft pack variety of the Ocean brand.

The health warnings on the sample packs and cartons submitted with your January 5, 2009 letter appear to comply with the requirements of the Cigarette Act for size and conspicuousness. JF Nooney's expansion of its plan for packaging is hereby approved for the Menthol 100's soft pack variety of the Ocean brand. 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.

You also submitted redesigned sample packs and cartons for the Menthol King size hard pack variety of the Ocean brand with your October 30, 2008 letter. It appears that the warnings on the redesigned sample packaging submitted continue to meet the size and conspicuousness requirements of the Cigarette Act.

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, Section 802 of the Tariff Suspension and Trade Act of 2000 prohibits the importation of cigarettes unless at the

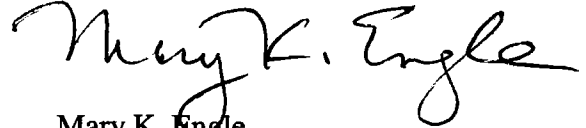
¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Mr. James F. Nooney Jr.
January 16, 2009
Page 2

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,

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

Mary K. Engle
Associate Director



CAROLINA TOBACCO MANUFACTURERS LLC

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

PH. 843.576.1420 FAX 843.576.5401
EMAIL CTMOB@OPTONLINE.NET

January 15, 2009

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

Attn: Ms. Sally Schools

RE: Shinnecock Cigarette Labeling Rotation Pursuant to 15 U.S.C. Section
1333(c)(2)

Dear Ms. Engle,

This is an application pursuant to 15 U.S.C. Section 1333(c)(2) for approval of the plan of Carolina Tobacco Manufacturers LLC, owner of The Shinnecock Brand Cigarette (Trademark Pending name Shinnecock, Serial number 77/506522. Trademark Pending Logo, Serial number 77/50677), for the display of the Health Warnings on its packaging for Shinnecock (TM Pending) who's address is Carolina Tobacco Manufacturers LLC, 6650 Rivers Avenue, North Charleston, South Carolina 29406.

Reginald C. Barrett, President of Carolina Tobacco Manufacturers LLC, and the

owner of Shinnecock (TM Pending), confirms and warrants that he will cause Shinnecock to conduct its operations so that the four (4) Warnings specified in 15 U.S.C. Section 1333(a)(1) are properly rotated for Shinnecock Cigarettes. Carolina Tobacco Manufacturers LLC will ensure that Shinnecock Cigarettes will rotate the four (4) Warnings so that they will appear an equal number of times on the Packs and Cartons of each Brand Style of Shinnecock Cigarettes that it has manufactured during the twelve month period following approval of this plan. The Printing Plates used by the manufacturer will print all four (4) Health Warnings simultaneously. Carolina Tobacco Manufacturers LLC, will maintain records for Shinnecock Cigarettes to demonstrate compliance with this plan.

Renegade Tobacco USA, 321 Farmington Road, Mocksville, North Carolina 27028 will manufacture Shinnecock Cigarettes under Tobacco Manufacturing License number NC-TP-631. Carolina Tobacco Manufacturers LLC, owner of Shinnecock Cigarettes contracts with Renegade Tobacco USA to manufacture Shinnecock Cigarettes.

As we are aware, The Surgeon Generals Warnings on Cigarette packaging and advertising in The United States are governed by The Federal Cigarette Labeling and Advertising Act, as amended, 36 U.S.C. Section 1331-41. The Commission may grant the alternative to quarterly rotation of the warnings on packaging that Shinnecock Cigarettes requests if:

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

Carolina Tobacco Manufacturers LLC has not manufactured cigarettes in the last fiscal year. The projected total sales of The Shinnecock Cigarettes for the fiscal year of 2008 are as follows: [REDACTED] sticks of Shinnecock Cigarettes

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

During 2008, Carolina Tobacco Manufacturers LLC plans to have manufactured eight brand styles by Renegade Tobacco USA of Shinnecock cigarettes:


- (1) Filter Full Flavor Kings-84mm-Hard Pack Cigarettes;
- (2) Filter Full Flavor 100's-100mm Hard Pack Cigarettes;
- (3) Filter Lights-84mm-Hard Pack Cigarettes;
- (4) Filter Light-100mm-Hard Pack Cigarettes;
- (5) Filter Menthol-84mm-Hard Pack Cigarettes;
- (6) Filter Menthol-100-Hard Pack Cigarettes;
- (7) Filter Menthol Light-84mm-Hard Pack Cigarettes; and
- (8) Filter Menthol Light-100mm-Hard Pack Cigarettes.

The actual Packs and Cartons for each Brand Style of The Shinnecock Cigarettes with each of the four Warnings were submitted with my January 12th letter. The Warnings will appear exactly as shown on these samples.

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

Please let me know if any additional information is needed.

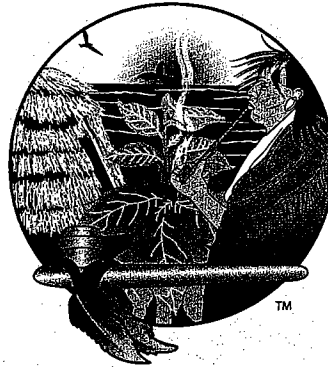
Very truly yours,


Reginald C Barrett
President

cc: Renegade Tobacco USA

Selected packaging samples from those
submitted with the plan.

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



MENTHOL LIGHTS
100's BOX

MADE WITH THE FINEST BLENDED TOBACCO
MADE IN U.S.A.

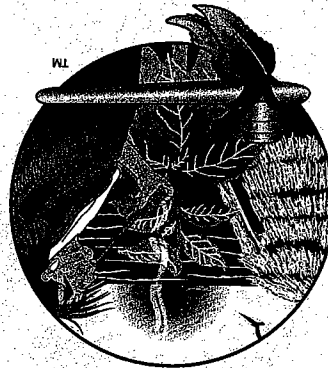
Carolina Tobacco Manufacturers
Charleston, SC 29403
1-843-576-1420
Trademarks Pending: 771606, 777 - 771506522
TP-631-NC



SHINNECOCK™
— BRAND —
MENTHOL LIGHTS

MADE WITH THE FINEST BLENDED TOBACCO
MADE IN U.S.A.

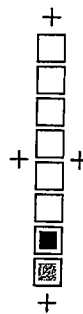
MENTHOL LIGHTS
100's BOX



SHINNECOCK™
— BRAND —

SHINNECOCK™
— BRAND —

SHINNECOCK™
— BRAND —



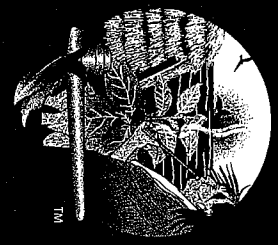
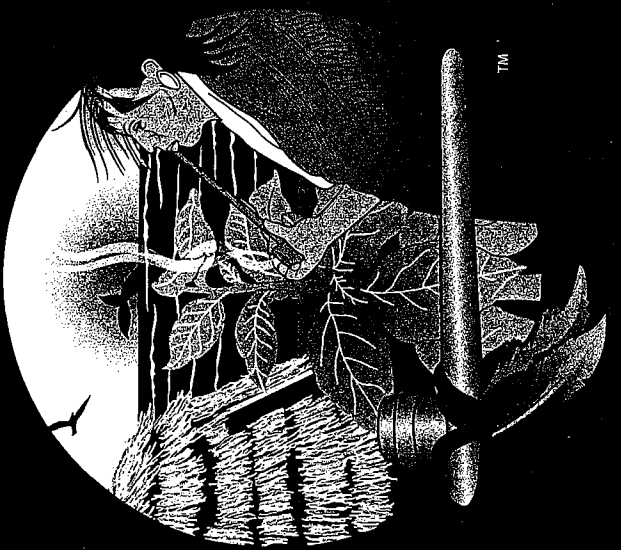
C-NM

UNDERAGE
SALE
PROHIBITED



SHINNECOCKTM
BRAND
FULL FLAVOR
100's BOX

MADE WITH THE FINEST BLENDED TOBACCO MADE IN U.S.A.



SHINNECOCKTM
BRAND
FULL FLAVOR
100's BOX

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



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

Division of Advertising Practices

January 16, 2009

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

Dear Mr. Barrett:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Carolina Tobacco Manufacturers, LLC on January 15, 2009, calling for simultaneous display of the four health warnings on the packaging of certain varieties of the Shinnecock brand of cigarettes.

Carolina Tobacco Manufacturers' sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your January 12, 2009 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. Carolina Tobacco Manufacturers' plan for packaging for the Shinnecock brand is hereby approved for the following eight hard pack varieties: Full Flavor Kings, Full Flavor 100's, Lights Kings, Lights 100's, Menthol Kings, Menthol 100's, Menthol Lights Kings, and Menthol Lights 100's. This approval is effective on the date of this letter and ends on January 15, 2010. 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.

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

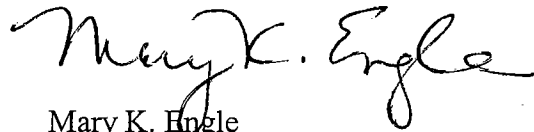
¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Mr. Reginald C. Barrett
January 16, 2009
Page 2

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").

If you have any questions regarding this approval, please contact Kimberly Gainer at (202) 326-2223.

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



VIA FEDERAL EXPRESS

January 2, 2009

Division of Advertising Practices
Federal Trade Commission
601 New Jersey Avenue, NW
Washington DC 20001

RE: Carolina Tobacco Company's Surgeon General Rotation Plan for 2009, as required under the Federal Cigarette Labeling and Advertising Act of 1960 (15 U.S.C. §§1331 et seq.).

Pursuant to the requirements of the Federal Cigarette Labeling and Advertising Act of 1960, 15 U.S.C. §§1331 et seq., Carolina Tobacco Company (CTC) hereby submits its Surgeon General Rotation Plan for certification of compliance. The cigarettes covered by the proposed plan will be manufactured in the country of South Africa, in the original manufacturer's packaging, which includes health warnings complying with the Surgeon General warning language set forth in the statute. CTC's current letter of approval from the FTC expires on January 23, 2009.

The brand names to be covered by this Plan are **ROGER®** and **KINGSBORO®**.

ROGER® will be manufactured in eight styles:

- Full Flavor Box, 84mm
- Light Box, 84 mm
- Menthol Box, 84mm
- Full Flavor Filter Box, 100mm
- Light Filter Box, 100mm
- Ultra Light Filter Box, 100mm
- Menthol Box, 100mm
- Light Menthol Box, 100mm.

KINGSBORO® will be manufactured in eight styles:

- Full Flavor Box, 84mm
- Light Box, 84 mm
- Menthol Box, 84mm

Full Flavor Filter Box, 100mm
Light Filter Box, 100mm
Ultra Light Filter Box, 100mm
Menthol Box, 100mm
Light Menthol Box, 100mm.

A master case of cigarettes contains sixty individual cartons. Each carton in turn contains ten packages of twenty cigarettes, for a total of twelve thousand (12,000) cigarettes per master case.

CTC previously submitted samples of both packaging and cartons for each brand style of ROGER® and KINGSBORO® displaying each of the four warning statements for the eight brand styles of ROGER® and the ten brand styles of KINGSBORO®. The actual samples show the location of the warning labels on both the packaging and cartons and the four warning statements that will be shown on a rotating basis. The warning labels will appear exactly as shown on the samples, which were previously submitted with our letter dated February 2, 2004 for ROGER® cigarettes and our letter dated May 25, 2004 for KINGSBORO® cigarettes.

CTC submits that it is a small manufacturer and importer as described in 15 U.S.C. §1333(c)(2) because it meets the two criteria. First, CTC submits that the total number of cigarettes for all brand styles of our brands that were sold in the United States during year 2008 was [REDACTED] sticks. No one brand style of either ROGER® or KINGSBORO® cigarettes exceeded sales of [REDACTED] sticks. Therefore, the number of cigarettes of each brand style sold during 2008 is less than one fourth of one percent of all the cigarettes sold in the United States in that year.

CTC further submits the number of cigarettes to be sold in the United States during the one year period, beginning the approval date of this Plan, for any one brand style will not exceed one fourth of one percent individual cigarette sticks.

The second part of the test requires that 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 that meet the one-fourth of one percent rule. This part of the test will also be met because each of the ROGER® and KINGSBORO® brand styles will have sales that are below the one-fourth of one percent requirement.

Therefore, CTC requests approval of the Plan Application to provide an alternative to the quarterly rotation of the warning on the packs and cartons. Individual packs and cartons will bear the original warnings, printed by the manufacturer. The four statutorily mandated warnings set forth in 15 U.S.C. §1333(a)(1) will be printed on each pack and

carton by the manufacturer in a manner equalizing the four mandatory warnings for each brand style within the one year period beginning with the approval date of this Plan.

We will ensure that the four warning statements will appear an equal number of times per year on both the packs and cartons of each brand style, as required by statute and under the Plan.

We respectfully submit that the cigarettes imported by CTC will comply with the Alternative Plan, insofar as all requirements set forth in Section 1333 will be met.

We understand and confirm that any person who plans to manufacture, package, or import for sale or distribution within the United States must confirm that each package must bear, in accordance with the requirements, one of the following warning statements:

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

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

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

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

* * * *

Carolina Tobacco Company's Advertising Plan: CTC does not advertise. At this time, CTC does not intend to print or supply advertising materials for either the ROGER® and KINGSBORO® brand cigarettes. CTC agrees to provide an Advertising Plan to your organization for approval prior to any advertising in the future.

We submit that the foregoing complies with the requirements set forth in the Federal Cigarette Labeling and Advertising Act and look forward to receiving an approval letter issued to CTC sent to the address in the paragraph below.

Page 4 of 4
January 2, 2009

Our office shall be responsible for marketing and sales of the ROGER® and KINGSBORO® products as imported. Records regarding compliance shall be kept at the address indicated below. Therefore, please remit all documentation and communications to:

Jennifer Li
Carolina Tobacco Company
5620 S.W. Dover Lane
Portland, OR 97225
Tele: (503) 244-5313
Fax: (503) 244-0550
Email: jennifer.li@carolinatobacco.com

Thank you very much for your time and attention to this matter. I look forward to receiving your reply. If you have any questions, please give me a call.

Sincerely,



Jennifer Li, VP Legal and Regulatory Affairs
Carolina Tobacco Company



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

Division of Advertising Practices

January 22, 2009

Ms. Jennifer Li
Carolina Tobacco Company
5620 SW Dover Lane
Portland, OR 97225

Dear Ms. Li:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a proposed plan filed by Carolina Tobacco Company (“CTC”) on January 2, 2009, calling for the simultaneous display of the four health warnings on the packaging of certain hard pack varieties of the Roger and Kingsboro brands of cigarettes.

CTC’s sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your February 2 and May 25, 2004 letters appear to meet the requirements of the Cigarette Act for size and conspicuousness. CTC’s plan is hereby approved for eight hard pack varieties of the Roger brand (Full Flavor King, Light King, Menthol King, Full Flavor 100’s, Lights 100’s, Ultra Lights 100’s, Menthol 100’s, and Menthol Lights 100’s), and for eight hard pack varieties of the Kingsboro brand (Full Flavor King, Lights King, Menthol King, Full Flavor 100’s, Lights 100’s, Ultra Lights 100’s, Menthol 100’s, and Menthol Lights 100’s). This approval is effective on the date of this letter and ends on January 21, 2010. 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.

If CTC does decide 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.

You should also 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

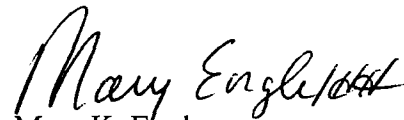
¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Ms. Jennifer Li
January 22, 2009
Page 2

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 Aine Farrell at (202) 326-3013.

Very truly yours,

A handwritten signature in black ink that reads "Mary Engle" with a date "1/22/09" written at the end of the signature.

Mary K. Engle
Associate Director

Lighthouse Brands, LLC

2792 Fieldwood Court
Winston-Salem, NC 27106
Phone: 336-725-6627

December 17, 2008

Ms. Clovia Hutchins
U.S. Federal Trade Commission
Maildrop NJ-3212
600 Pennsylvania Ave., NW
Washington, DC 20580

Dear Ms. Hutchins:

Lighthouse Brands, LLC received notice of registration of the trademark Bueno on February 27, 2007. The USPTO registration number for Bueno is 3213763. We are seeking renewal of FTC approval of the Lighthouse Brands, LLC plan for the rotation of the four health warnings on the packaging for the Bueno brand of cigarettes.

The warnings will appear exactly as they do on the packaging provided with our February 17, 2006 letter.

The Bueno brand cigarettes are the only brand cigarettes made for and distributed by Lighthouse Brands, LLC for sales in the United States. Our anticipated stick sales of Lighthouse Brands, LLC products in 2009 are expected to be [REDACTED]. Lighthouse Brands, LLC total sales volume was [REDACTED]. Our products are manufactured in the USA. As such, we believe we qualify for the alternative to the quarterly rotation plan. The four cigarette health warnings for the Bueno brand will appear an equal number of times on the cartons and packs for each brand style during the one-year period beginning with the date of approval of this plan. We will maintain records demonstrating compliance of this plan. If, for any reason, our records indicate that compliance was not maintained, we will take all necessary steps to regain compliance, including but not limited to, placing special orders with our packaging suppliers and initiating special production runs for those health warnings needed to be issued.

Warnings that appear on the packs and cartons will be exactly as the following:

- 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.

Lighthouse Brands, LLC received approval from the FTC for our advertising plan on May 3, 2006. Lighthouse Brands, LLC will comply with our advertising plan as submitted to the FTC on April 21, 2006 and approved by the FTC on May 3, 2006. We, Lighthouse Brands, LLC, will keep records demonstrating compliance with the approved plan.

If you have any questions, or require additional information, please call me at 276-692-6996.

I have enclosed as Attachment "A" a list of all styles of Bueno brands that we intend to manufacture.

I look forward to your immediate approval of the plan.

Sincerely,

A handwritten signature in cursive script that reads "Gregory J. Feron". The signature is written in black ink and is positioned to the left of the typed name.

Gregory J. Feron
Vice President

Attachment "A"

- **Bueno Full Flavor, King Size Box**
- **Bueno Lights, King Size Box**
- **Bueno Menthol, King Size Box**



Division of Advertising Practices

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

January 27, 2009

Mr. Gregory J. Feron
Vice President
Lighthouse Brands, LLC
2792 Fieldwood Court
Winston-Salem, NC 27106

Dear Mr. Feron:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a proposed plan filed by Lighthouse Brands, LLC on December 17, 2008, calling for the simultaneous display of the four health warnings on the packaging of three king size hard pack varieties of the Bueno brand of cigarettes.

Lighthouse Brands' sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your February 17, 2006 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. Lighthouse's plan for packaging is hereby approved for the following three king size hard pack varieties of the Bueno brand: Full Flavor, Lights, and Menthol. This approval is effective on the date of this letter and ends on January 26, 2010. 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.

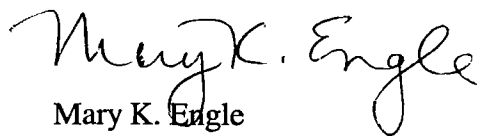
You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services.

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.

Mr. Gregory J. Feron
January 27, 2009
Page 2

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

Very truly yours,

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

Mary K. Engle
Associate Director

The Marketing Group USA

9584 Murray Drive ■ La Mesa, Ca 91942 ■ 619.644.3505 Office ■ 619.644.2301 Fax
marketinggroupusa@sbcglobal.net

January 13, 2009

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

RE: Cigarette Health Warning Rotation Plan

Dear Ms. Engle,

This letter is being submitted for the approval of the Surgeon General Warning Rotation Plan for the display of the four health warnings on packaging of the New York New York cigarette brand. The New York New York brand will be manufactured in the United States by Joseph M. Anderson d/b/a Smokin Joes for The Marketing Group USA, Inc. Upon approval of this plan, the contract manufacturer intends to manufacture these cigarettes under the authority of the Bureau of Alcohol, Tobacco & Firearms (Manufacturer of Tobacco Products License TP-NY-168).

New York New York brand cigarettes will be manufactured for The Marketing Group USA, Inc. by Smokin Joes in a variety of styles. The following varieties of New York New York cigarettes will be manufactured:

Full Flavor 100 size box
Full Flavor King size box
Light 100 size box
Light King size box
Menthol 100 size box
Menthol King size box
Menthol Light 100 size box
Ultra Light 100 size box
Non-filter King size soft pack

These cigarettes will be packaged in 200 count cartons ("Outer Cartons"). Each Outer Carton will contain ten (10) packs of twenty (20) cigarettes each ("Pack"). The warnings will appear exactly as they do on the actual pack labels and cartons submitted under separate cover directly from Smokin Joes on June 12, 2008.

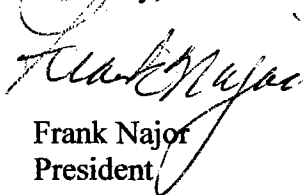
The Marketing Group USA, Inc. has not yet manufactured cigarettes and believes that its anticipated low sales volume of the New York New York brand fits the criteria for the alternative to quarterly rotation of warnings on packaging, provided for in Section 1333 (c)(2) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331. Sales estimates for the next one year period for the varieties of New York New York listed above have been provided on Exhibit A. The Marketing Group USA, Inc. does not anticipate that any one brand style of its cigarette brand New York New York will exceed 20,000,000 sticks in sales for the one year period to be covered by this plan.

If this plan for the alternative to quarterly rotation of the warnings on packaging is approved, the four cigarette health warnings will appear on the packs and cartons of each of the varieties listed above an equal number of times for the one year period beginning on the date of approval of this plan. To ensure the cigarette health warnings appear on each of the above listed 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 equally.

Although The Marketing Group USA, Inc maintains a website at www.nynycigarettes.com, The Marketing Group USA, Inc does not intend to advertise their cigarettes at this time. The website is not operational. If The Marketing Group USA, Inc does decide to advertise, we will submit a plan and receive approval prior to engaging in any advertising.

The Marketing Group USA, Inc. is aware of the requirements set forth by the Federal Trade Commission in the Cigarette Labeling and Advertising Act and the companies' efforts are always to be fully compliant with the regulations. Marketing Group USA, Inc. will maintain records of compliance with the approved plan. If there are any questions or concerns regarding these plans, please contact me.

Sincerely,

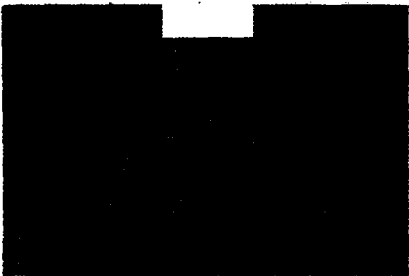


Frank Najor
President

EXHIBIT A

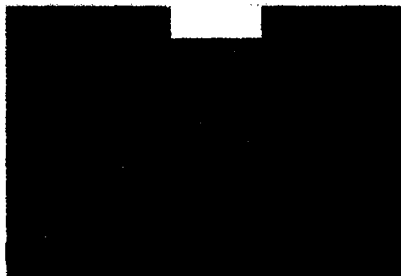
| PRODUCT NEW YORK NEW YORK | STICKS (Estimated Stick Sales Figures 10/1/08 - 9/30/09) |
|----------------------------------|---|
| Full Flavor 100 size box | [REDACTED] |
| Full Flavor King size box | [REDACTED] |
| Light 100 size box | [REDACTED] |
| Light King size box | [REDACTED] |
| Menthol 100 size box | [REDACTED] |
| Menthol King size box | [REDACTED] |
| Menthol Light 100 size box | [REDACTED] |
| Ultra Light 100 size box | [REDACTED] |
| Non-filter King size soft pack | [REDACTED] |

Selected packaging samples from those
submitted with the plan.



20 CLASS A
CIGARETTES

Product of
Marketing Group
TMG U.S.A.
TP NY 168



UNDERAGE
SALE
PROHIBITED



New York
NEW YORK

NON-FILTER

MADE IN U.S.A.



FSC



New York
NEW YORK

NON-FILTER

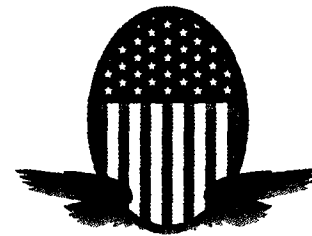
MADE IN U.S.A.

New York
NEW YORK
NON-FILTER

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



New York
NEW YORK 100's



6 95181 10024 5
FSC

New York
NEW YORK 100's

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



Division of Advertising Practices

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

January 27, 2009

Mr. Frank Najor
President
The Marketing Group USA
9584 Murray Drive
La Mesa, CA 91942

Dear Mr. Najor:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, et seq. ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by The Marketing Group USA, Inc. ("TMG") on January 13, 2009, calling for simultaneous display of the four health warnings on the packaging of certain varieties of the "New York New York" brand of cigarettes.

TMG's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with Joseph M. Anderson d/b/a/ Smokin Joes' (your contract manufacturer) June 12, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. TMG's plan for the display of the four health warnings on packaging for the New York New York brand is hereby approved for the Non Filter Kings soft pack variety, and for the following eight hard pack varieties: Full Flavor Kings, Full Flavor 100's, Light Kings, Light 100's, Menthol Kings, Menthol 100's, Menthol Light 100's, and Ultra Light 100's. This approval is effective on the date of this letter and ends on January 26, 2010. 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.

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

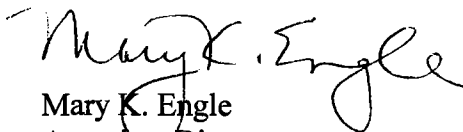
¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Mr. Frank Najor
January 27, 2009
Page 2

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

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

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, looped "E" at the end.

Mary K. Engle
Associate Director

LAW OFFICES OF
BARRY M. BOREN

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

borenlaw@bellsouth.net

Telephone
(305) 670-2200
Facsimile
(305) 740-5610

January 22, 2009

**CONTAINS TRADE SECRETS
AND CONFIDENTIAL
BUSINESS INFORMATION
NOT FOR PUBLIC DISCLOSURE**

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

Attention: Ms. Sallie Schools

Surgeon General's Health Warning Equalization Plan for
Eli Tarbell d/b/a Ohserase Manufacturing for Signal and da Rez Cigarettes

Dear Ms. Engle:

Please be advised that we are the attorneys for a manufacturer of tobacco products, Eli Tarbell d/b/a Ohserase Manufacturing ("Ohserase"), a New York corporation, with offices located at 393 Frogtown Rd., Hogansburg New York 13655, mailing address P.O. Box 1221, Hogansburg, New York 13655 and the phone number is (513) 358-4229. Ohserase wishes to file a Surgeon General's Health Warning Equalization Plan as required by the Federal Cigarette Labeling and Advertising Act of 1964, as amended, ("Act") (15 U.S.C. §1331 *et seq.*) for two brands of cigarettes they wish to manufacture in the United States under the brand names "Signal" and "da Rez." The contact person for the company will be its owner and sole proprietor, Eli Tarbell, who can be reached at the above addresses and phone number. The plan we are proposing for the Signal and da Rez cigarettes is an equalization plan.

The brand styles of Signal and da Rez brand cigarettes Ohserase intends to manufacture are listed on Exhibit "A" and "B." Enclosed with our submission of December 3, 2008 were the actual production packs and cartons for the brand styles being submitted showing exactly where and how the four (4) Surgeon General's health warnings will appear on individual packs and cartons Ohserase will be manufacturing.

Eli Tarbell d/b/a Ohserase Manufacturing is licensed to manufacture cigarettes on the St. Regis Mohawk reservation as a member of the Akwesasne Mohawk Territory. To date, he has only manufactured cigarettes for sale on the Indian reservation. He now wishes to file an FTC plan for its Signal and da Rez cigarettes for off-reservation sales. An application as a cigarette manufacturer to engage in this activity is currently pending with the Alcohol and Tobacco Tax and Trade Bureau.

Ohserase manufactured less than [REDACTED] cigarettes in fiscal year 2008. Ohserase anticipates manufacturing approximately [REDACTED] cigarettes of all its brand styles (Signal and da Rez) in fiscal year 2009.¹

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

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

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

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

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

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

on the packs and cartons for each brand style, Ohserase will place special orders for packaging with the specific health warnings needed to ensure that the display of all four warnings is equalized on the packs and cartons for each brand style by the plan's anniversary date.

Nothing herein shall be construed to require the manufacture, packaging, distribution or importation of any cigarette during any period of time. Ohserase shall be deemed to have satisfied its responsibilities under the plan if it has taken reasonable steps to: (1) provide by written contract or the giving of clear instructions, or otherwise, for the rotation of the warning statements required by the Act in accordance with the pertinent provisions of this plan; and (2) prevent the recurrence of any mistakes, errors, or omissions that have come to its attention.

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

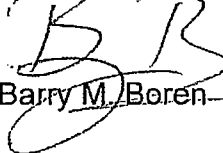
Ohserase does not plan to advertise Signal and da Rez brand cigarettes at this time. If this should change, we will notify the FTC and modify our plan accordingly.

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

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

Sincerely yours,

LAW OFFICES OF BARRY M. BOREN



Barry M. Boren

BMB:mwlencs.

ELI TARBELL d/b/a OHSERASE MANUFACTURING
SIGNAL CIGARETTES
EXHIBIT "A"

Brand Styles

Full Flavor King Size Soft Pack
Lights King Size Soft Pack
Ultra Lights King Size Soft Pack
Menthol King Size Soft Pack
Menthol Lights King Size Soft Pack

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

Full Flavor King Size Box
Lights King Size Box
Ultra Lights King Size Box
Menthol King Size Box
Menthol Lights King Size Box

Full Flavor 100's Box
Lights 100's Box
Ultra Lights 100's Box
Menthol 100's Box
Menthol Lights 100's Box

Full Flavor Canadian Blend King Size Box
Lights King Canadian Blend Size Box
Menthol Canadian Blend King Size Box

ELI TARBELL d/b/a OHSERASE MANUFACTURING
da REZ CIGARETTES
EXHIBIT "B"

Brand Styles

Full Flavor King Size Soft Pack
Lights King Size Soft Pack

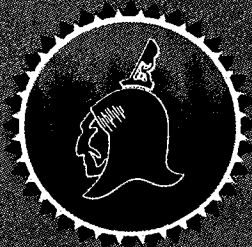
Full Flavor King Size Box
Lights King Size Box

Selected packaging samples from those
submitted with the plan.

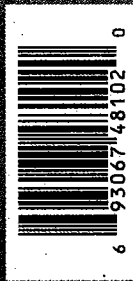
da Rez
Lights

20 CLASS
A
CIGARETTES

Made by
Onserase
Manufacturing
Mohawk Territory
Akwesasne, NY



Canadian Blend
20 KING SIZE CIGARETTES



da Rez
Lights

UNDERAGE
SALE
PROHIBITED



Canadian Blend
20 KING SIZE CIGARETTES

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

Lights
da Rez

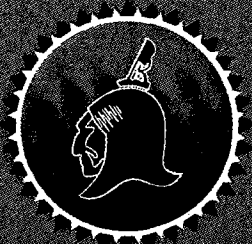
20 CLASS
A
CIGARETTES

UNDERAGE
SALE
PROHIBITED

da Rez
Lights

da Rez
Lights

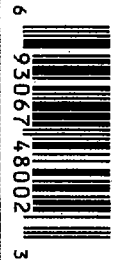
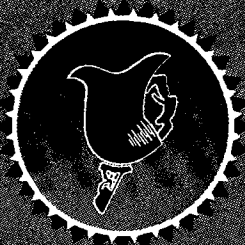
da Rez
Lights



Canadian Blend
20 KING SIZE CIGARETTES

da Rez
Lights

Canadian Blend
20 KING SIZE CIGARETTES



Made by
Cherise
Manufacturing
Mobawk Territory
Akwesasne, NY

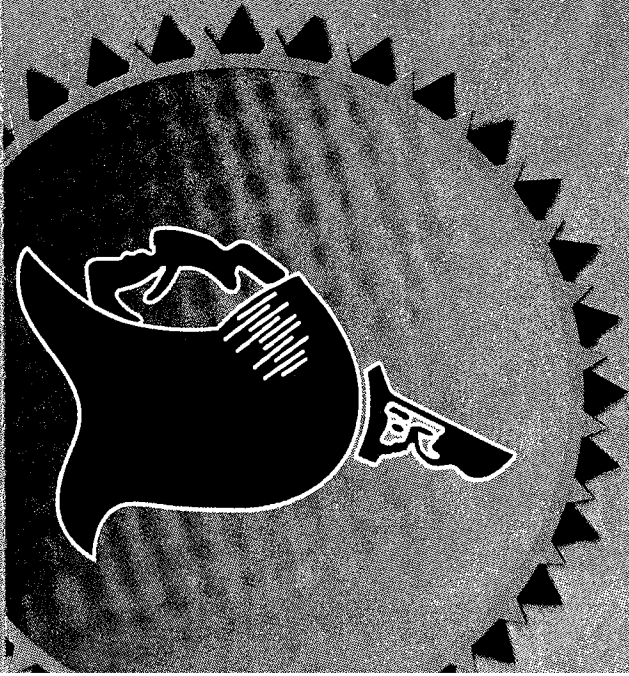
SURGEON GENERAL'S WARNING:
Smoking Causes Lung Cancer, Heart
Disease, Emphysema, And May
Complicate Pregnancy.

Full Flavor

Canadian Blend

da REZ
Full Flavor

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

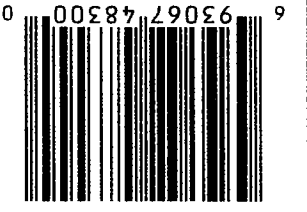


Canadian Blend

Full Flavor

da REZ

da REZ
Full Flavor



UNDERAGE
SALE
PROHIBITED

AMERICAN
TOBACCO COMPANY
RICHMOND, VA

100 CLASS
CIGARETTES

SIGNAL
FULL FLAVOR

20 CLASS
A
CIGARETTES

SIGNAL
FULL FLAVOR

UNDERAGE
SALE
PROHIBITED

Made by
Ohserase
Manufacturing
Mohawk Territory
Akwasasne, NY



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

FULL FLAVOR

3

16

MENTHOL

20 CLASS
A
CIGARETTES

SIGNAL

UNDERAGE
SALE
PROHIBITED

SIGNAL

MENTHOL

SIGNAL

MENTHOL

MENTHOL



Made by
Cherise
Manufacturing
Mohawk Territory
Akwesasne, NY

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

Made by
Ohserase
Manufacturing
Mohawk Territory
Akwasasne, NY

SIGNAL

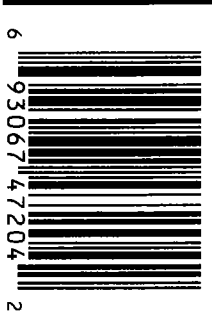
200 CLASS A
CIGARETTES

ULTRA LIGHTS

SIGNAL

ULTRA LIGHTS

BOX

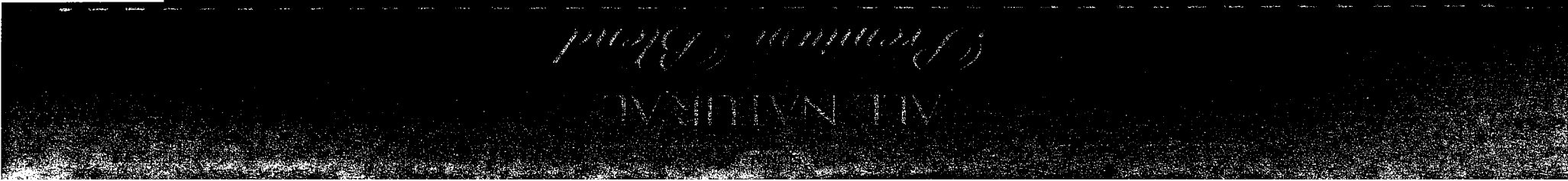


UNDERAGE
SALE
PROHIBITED

ULTRA LIGHTS

SIGNAL

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





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

Division of Advertising Practices

February 2, 2009

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

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of Eli Tarbell d/b/a Ohserase Manufacturing (“Ohserase”) on January 22, 2009, calling for simultaneous display of the four health warnings on the packaging of certain varieties of the “da Rez” and “Signal” brands of cigarettes.

Ohserase’s sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your December 3, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. Ohserase’s plan for the display of the four health warnings on packaging is hereby approved for the following varieties:

- twenty-three varieties of the Signal brand, including the Canadian Blend Full Flavor Kings hard pack, Canadian Blend Lights Kings hard pack, Canadian Blend Menthol Kings hard pack, and the following soft pack and hard pack varieties: Full Flavor Kings, Full Flavor 100's, Lights Kings, Lights 100's, Ultra Lights Kings, Ultra Lights 100's, Menthol Kings, Menthol 100's, Menthol Lights Kings, and Menthol Lights 100's; and
- four varieties of the da Rez brand, including the Full Flavor Kings (soft pack and hard pack), and Lights Kings (soft pack and hard pack).

This approval is effective on the date of this letter and ends on February 1, 2010. 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

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.

Barry M. Boren, Esq.
February 2, 2009
Page 2

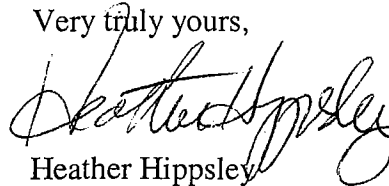
any person who violates its provisions is guilty of a misdemeanor.

If Ohsérase does decide 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.

You should also be aware that Section 1335a of the Cigarette Act requires that manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

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

Very truly yours,

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

Heather Hipsley
Acting Associate Director

RENEGADE TOBACCO COMPANY

January 27, 2009

Ms. Mary K. Engle
Associate Director
Bureau of Consumer Protection
Division of Advertising Practices
Federal Trade Commission
Sixth and Pennsylvania Avenue, N.W.
Washington, D.C. 20580

RE: *Renegade Tobacco Company –Barton® Cigarette Labeling Rotation Pursuant to 15 U.S.C. §1333(c)(2)*

Dear Ms. Engle:

This is an application pursuant to 15 U.S.C. §1333(c)(2) for approval of the plan of Renegade Tobacco Company for the display of the health warnings on its Barton® cigarette brand. Renegade Tobacco Company's address is 321 Farmington Road, Mocksville, NC 27028.

I, Calvin Phelps, President of Renegade Tobacco Company, confirm and warrant that I will cause Renegade Tobacco Company to conduct its operations so that the four warnings specified in 15 U.S.C. §1333(a)(1) are properly rotated for Barton® cigarettes. Renegade Tobacco Company will rotate the four warnings simultaneously so that they will appear an equal number of times on the packs and cartons of each brand style of Barton® cigarettes it manufactures during the twelve month period following approval of this application. Renegade Tobacco Company will maintain records demonstrating compliance with this plan.

Renegade Tobacco Company will manufacture Tracker®, Tucson®, Cut Your Own®, Barton®, and Interstate™ cigarettes under tobacco manufacturing license number NC-TP-631. Renegade Tobacco Company currently manufactures the Tucson®, Barton® and Tracker® brands of cigarettes. Cut Your Own® and Interstate™ are not yet in production.

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

**321 FARMINGTON ROAD
MOCKSVILLE, NORTH CAROLINA 27028
(336) 940-4818 FAX (336) 940-3669**

(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 1 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).

Renegade Tobacco Company's sales for Tucson®, Barton®, and Tracker® brands for fiscal year 2008 are as follows:

- [REDACTED] sticks of Barton® brand cigarettes;
- [REDACTED] sticks of Tracker® brand cigarettes;
- [REDACTED] sticks of Tucson® brand cigarettes;
- [REDACTED] sticks of Cut Your Own® brand cigarettes; and
- [REDACTED] sticks of Interstate™ brand cigarettes.

Renegade received approval of its warning statement display plan for Barton®, Cut Your Own®, and Interstate™ in February and June 2008. Renegade Tobacco Company's projected sales for Tracker®, Tucson®, Barton®, Interstate™, and Cut Your Own® Brands for fiscal year 2009 are as follows:

- [REDACTED] sticks of Barton® brand cigarettes;
- [REDACTED] sticks of Tracker® brand cigarettes;
- [REDACTED] sticks of Tucson® brand cigarettes;
- [REDACTED] sticks of Cut Your Own® brand cigarettes; and
- [REDACTED] sticks of Interstate™ brand cigarettes.

Based on its low sales volume, Renegade Tobacco Company qualifies for the alternative to quarterly rotation of the four health warnings on packaging.

During 2009, Renegade Tobacco Company plans to manufacture nine brand styles of Barton®:

- (1) Full Flavor Kings – 84mm – Soft Pack cigarettes;
- (2) Light Kings – 84mm – Soft Pack cigarettes;

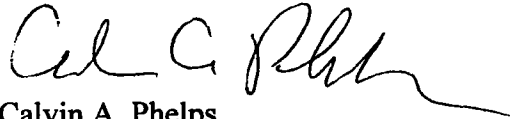
- (3) Menthol Kings – 84mm – Soft Pack Cigarettes;
- (4) Non Filter Kings – 84mm - Soft Pack Cigarettes;
- (5) Full Flavor – 100mm - Soft Pack Cigarettes;
- (6) Light – 100mm - Soft Pack Cigarettes;
- (7) Ultra Light – 100mm – Soft Cigarettes;
- (8) Menthol – 100mm - Soft Pack Cigarettes;
- (9) Menthol Light – 100mm - Soft Pack Cigarettes.

The actual packs for each brand style of the Barton® brand with each of the four warnings were submitted with our letter of January 16, 2009. The actual cartons for each brand style of the Barton® brand with each of the four warnings were submitted with our letter of December 15, 2008. The warnings will appear exactly as shown on these samples.

Renegade Tobacco Company does not advertise nor does it intend to advertise. Before engaging in advertising, we will submit a plan to the Federal Trade Commissions for the appropriate approvals.

Please let me know if you need any additional information.

Very truly yours,

A handwritten signature in black ink, appearing to read "Calvin A. Phelps", with a long horizontal flourish extending to the right.

Calvin A. Phelps
President

Selected packaging samples from those
submitted with the plan.

Renegade
Tobacco Co.
Winston-Salem
NC USA
1-888-335-4328

PREMIUM AMERICAN BLEND

PREMIUM AMERICAN BLEND

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

BARTON BARTON BARTON

100's



Made in USA



100's



Made in USA

BARTON

200 Class A Cigarettes
Renegade Tobacco Co.
Winston-Salem
NC USA
1-888-335-4326

 **BARTON** 

 **BARTON** 

PREMIUM AMERICAN BLEND

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

 **BARTON** 





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

Division of Advertising Practices

February 2, 2009

Mr. Calvin A. Phelps
President
Renegade Tobacco Company
321 Farmington Road
Mocksville, NC 27028

Dear Mr. Phelps:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Renegade Tobacco Company ("Renegade") on January 27, 2009, calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Barton brand of cigarettes.

Renegade's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample cartons submitted with your December 15, 2008 letter, and on the sample packs submitted with your January 16, 2009 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. Renegade's plan for packaging for the Barton brand is hereby approved for the following nine soft pack varieties: Full Flavor Kings, Full Flavor 100's, Light Kings, Light 100's, Menthol Kings, Menthol 100's, Menthol Light 100's, Ultra Light 100's, and Non-Filter Kings. This approval is effective on the date of this letter and ends on February 1, 2010. 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.

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

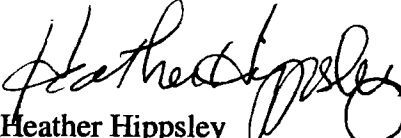
¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Mr. Calvin A. Phelps
February 2, 2009
Page 2

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.

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

Very truly yours,

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

Heather Hipsley
Acting Associate Director

NANCY ELLEN KEANE
804.697.1272 telephone
804.698.5140 facsimile
nancyellen.keane@troutmansanders.com
Admitted in: VA

TROUTMAN SANDERS

TROUTMAN SANDERS LLP
Attorneys at Law
Troutman Sanders Building
P.O. Box 1122 (23218-1122)
1001 Haxall Point
Richmond, Virginia 23219
804.697.1200 telephone
804.697.1339 facsimile
troutmansanders.com

January 28, 2009

VIA E-MAIL wducklow@ftc.gov
VIA OVERNIGHT COURIER

Mr. William Ducklow
Division of Advertising Practices
Federal Trade Commission
Bureau of Consumer Protection
601 New Jersey Avenue, NW
Washington, DC 20580

RE: Virginia Brands, LLC—Renewal of Health Warning Statement Equalization Plan for PALMETTO Brand

Dear Mr. Ducklow:

This letter represents a request for renewal of the Health Warning Statement Equalization Plan (this “Plan”) of Virginia Brands, LLC (the “Company”) approved by your office January 15, 2008 (The “Plan”). The Company’s address is 1057 Bill Tuck Highway, South Boston, Virginia 24592, (O) 434-517-0631, and its Owner/Member is Marvin H. Ligon, Jr.

The Company has advised us that neither the packaging nor the content of the warnings has changed and the warnings will continue to appear exactly as shown on the samples as submitted by letter, dated December 13, 2007.

The Company has advised us that it uses the trademark exclusively via a license from Palmetto Brands, LLC. The Company assigned the trademark PALMETTO to Palmetto Brands, LLC. Both entities are under the same ownership.

PALMETTO cigarettes are marketed in eleven soft pack brand styles: Full Flavor (Kings and 100s), Lights (Kings and 100s), Ultra Lights (Kings and 100s), Menthol (Kings and 100s), Menthol Lights (Kings and 100s) and Non filter (Kings). There were no sales of PALMETTO in 2008. The sales in 2009 are anticipated to be [REDACTED] sticks in fiscal 2009¹, which should qualify the Company for the Section 1333(c)(2) exemption. Of this total, roughly, [REDACTED] sticks will be Full Flavor, [REDACTED] sticks will be Lights, [REDACTED] sticks will be Ultra

¹ None of the figures provided include cigarettes the Company is manufacturing for Kingston Tobacco, LLC, Cherokee Tobacco, LLC or US Grown Leaf, which are covered under their own FTC plans.

Mr. William Ducklow
January 28, 2009
Page 2

Lights, [REDACTED] sticks will be Menthol, [REDACTED] sticks will be Menthol Lights, and [REDACTED] sticks will be Non filter.

The Company does not intend to advertise at this time, nor does it intend to employ outdoor bill board displays, nor internet advertising. Should the Company later decide to utilize any of the foregoing, it will submit an advertising plan to the Commission in advance.

The Company will continue to equalize the four warnings on the packs and cartons of each brand style for the one year period beginning on the date of approval of the Plan and will continue to keep records demonstrating compliance with the Plan.

Please provide the Commission's written approval of this Health Warning Statement Equalization Plan as soon as possible, as the current plan expired January 14, 2009, the date that we submitted the initial request for renewal.

Should you have any questions about this request to renew the Company's Plan, please do not hesitate to contact me at Troutman Sanders LLP, 1001 Haxall Point, Richmond, Virginia 23219; telephone 804-697-1272; fax 804-698-5140.

Thank you for your assistance.

Sincerely,



Nancyellen Keane

cc: Marvin H. Ligon



Division of Advertising Practices

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

February 2, 2009

Ms. Nancyellen Keane
Troutman Sanders LLP
Troutman Sanders Building
P.O. Box 1122
Richmond, VA 23218-1122

Dear Ms. Keane:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed the revised proposed plan filed on behalf of Virginia Brands, LLC ("Virginia Brands") on January 28, 2009, calling for simultaneous display of the four health warnings on packaging for eleven soft pack varieties of the Palmetto brand of cigarettes.

Virginia Brands's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your letter of December 13, 2007 appear to meet the requirements of the Cigarette Act for size and conspicuousness. Virginia Brands's plan for the display of the four health warnings on packaging is hereby approved for the following eleven soft pack varieties of the Palmetto brand: Full Flavor (Kings and 100s), Lights (Kings and 100s), Ultra Lights (Kings and 100s), Menthol (Kings and 100s), Menthol Lights (Kings and 100s), and Non Filter Kings. This approval is effective as of the date of this letter and ends on February 1, 2010. 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.

If Virginia Brands does decide 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.

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

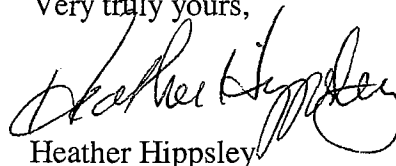
¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Ms. Nancyellen Keane
February 2, 2009
Page 2

manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

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

Very truly yours,

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

Heather Hipsley
Acting Associate Director

LAW OFFICES OF
BARRY M. BOREN

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

borenlaw@bellsouth.net

Telephone
(305) 670-2200
Facsimile
(305) 740-5610

January 12, 2009

**CONTAINS TRADE SECRETS
AND CONFIDENTIAL
BUSINESS INFORMATION
NOT FOR PUBLIC DISCLOSURE**

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

Attention: Ms. Sallie Schools

Surgeon General's Health Warning Equalization Plan
for Eagle River Importers, Inc.
for Manila and Archer Cigarettes

Dear Ms. Engle:

Please be advised that we are the attorneys for an importer of tobacco products, Eagle River Importers, Inc. ("Eagle River"), an Ohio corporation, with offices located at 4930 Holland-Sylvania Road, Suite "C", Sylvania, Ohio 43560. Eagle River wishes to file a Surgeon General's Health Warning Equalization Plan as required by the Federal Cigarette Labeling and Advertising Act of 1964, as amended, ("Act") (15 U.S.C. §1331 *et seq.*) for two brands of cigarettes they wish to import into the United States under the brand names "Manila and Archer." The contact person for the company will be its President, Jessica Justen, who can be reached at the above address. Her telephone number is (419) 882-4686. The plan we are proposing for the Manila and Archer cigarettes is an equalization plan.

The brand styles of Manila and Archer cigarettes Eagle River intends to import are listed on Exhibits "A" and "B." Enclosed with our submission of October 27, 2008 were the actual production packs and cartons (Exhibits "A" and "B") for the brand styles being submitted showing exactly where and how the four (4) Surgeon General's health warnings will appear on individual packs and cartons Eagle River will be importing.

Eagle River has not imported or manufactured any cigarettes in fiscal year 2008, or in fiscal year 2009 to date. Eagle River anticipates importing approximately [REDACTED] cigarettes of all its brand styles (Manila and Archer brand cigarettes) in fiscal year 2009.¹

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

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

The individual packs of Manila and Archer cigarettes to be imported by Eagle River will have the proper health warnings printed by the manufacturer directly on the packs under the cellophane. The cartons will also have the proper health warnings printed directly on the cartons by the manufacturer. Eagle River will keep a running total of the number of cartons and packs it imports with each warning label for each brand style.

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

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

Nothing herein shall be construed to require the manufacture, packaging, distribution or importation of any cigarette during any period of time. Eagle River shall be

¹ Eagle River's fiscal year coincides with the calendar year.

Ms. Mary Engle, Associate Director
Federal Trade Commission

Page 3
January 12, 2009

deemed to have satisfied its responsibilities under the plan if it has taken reasonable steps to: (1) provide by written contract or the giving of clear instructions, or otherwise, for the rotation of the warning statements required by the Act in accordance with the pertinent provisions of this plan; and (2) prevent the recurrence of any mistakes, errors, or omissions that have come to its attention.

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

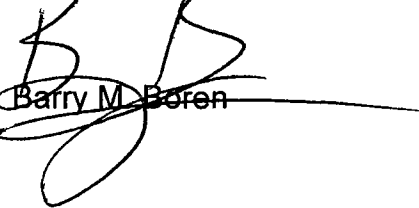
Eagle River does not advertise at this time, and does not have an advertising plan on file for its Manila and Archer brands of cigarettes at the present time. If this should change, we will notify the FTC and submit an advertising plan to display the appropriate health warnings on all advertisements before advertising.

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

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

Sincerely yours,

LAW OFFICES OF BARRY M. BOREN



Barry M. Boren

BMB:mw/lencs.

EAGLE RIVER IMPORTERS, INC.
MANILA CIGARETTES
EXHIBIT "A"

Brand Styles

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

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

Full Flavor King Size Box
Lights King Size Box
Ultra Lights King Size Box
Menthol King Size Box
Menthol Lights King Size Box

Full Flavor 100's Box
Lights 100's Box
Ultra Lights 100's Box
Menthol 100's Box
Menthol Lights 100's Box

EAGLE RIVER IMPORTERS, INC.
ARCHER CIGARETTES
EXHIBIT "B"

Brand Styles

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

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

Full Flavor King Size Box
Lights King Size Box
Ultra Lights King Size Box
Menthol King Size Box
Menthol Lights King Size Box

Full Flavor 100's Box
Lights 100's Box
Ultra Lights 100's Box
Menthol 100's Box
Menthol Lights 100's Box

**Selected packaging samples from those
submitted with the plan.**

UNDERAGE
SALE
PROHIBITED

20
CLASS A
CIGARETTES

Manila[®]

*With fine, selected, mild tobacco,
rich in natural oils, that give
Manila its distinctive and complete flavor.*

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

Manila
MADE IN THE PHILIPPINES



NON-FILTER
Premium
KING SIZE

20 CLASS A CIGARETTES



NON-FILTER
Premium
KING SIZE

20 CLASS A CIGARETTES

FSC



Manila[®]
KING SIZE

© 2004 B&W T Co. All rights reserved. B&W T Co. is a registered trademark of B&W T Co.

20
CLASS A
CIGARETTES

UNDERAGE
SALE
PROHIBITED

KING BOX

Manita

*Manita for an elevated quality of tobacco
availability and to have a great quality
and to be a pleasure in your daily life.*

Manita

Premium
KING BOX

20 CLASS A CIGARETTES

KING BOX

Manita

20 CLASS A CIGARETTES

KING BOX

Premium

FOR THE

Manita



FSO
Manita
MADE IN THE PHILIPPINES

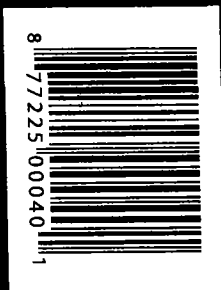
SURGEON GENERAL'S WARNING:
Smoking By Pregnant Women May Result in Fetal
Injury, Premature Birth, And Low Birth Weight.

FULL FLAVOR

Ward®

Ward®

FSC



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

UNDERAGE SALE PROHIBITED

Ward®

FULL FLAVOR

Premium

100's

CLASS
20
CIGARETTES

UNDERAGE
SALE
PROHIBITED

Premium Blend

Premium Blend



FULL FLAVOR

Manufactured by:
Pacific Standard
Manufacturing Corporation
Made in the Philippines

FULL FLAVOR



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

FILTER

FILTER

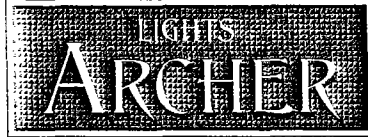




Premium Blend

UNDERAGE
SALE
PROHIBITED

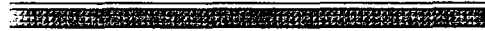
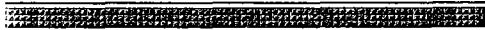
CLASS
20
CIGARETTES



Premium Blend



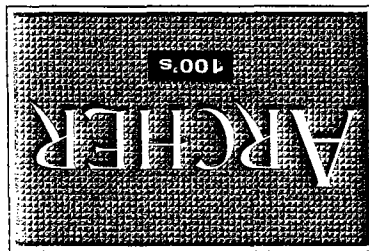
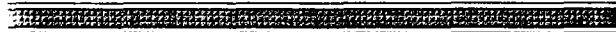
LIGHTS



FILTER



FILTER



Manufactured by
Pacific Starbird
Manufacturing Corporation
Made in the Philippines

LIGHTS

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

FULL FLAVOR
FILTER

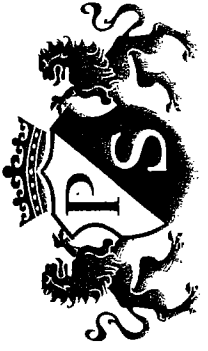


Premium Blend

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

UNDERAGE
SALE
PROHIBITED

Premium Blend



ARCHER

100's

SOFT

SOFT

ARCHER

100's

SOFT

ARCHER



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

Division of Advertising Practices

February 3, 2009

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

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of Eagle River Importers, Inc. (“Eagle River”) on January 12, 2009, calling for simultaneous display of the four health warnings on the packaging of certain varieties of the Manila and Archer brands of cigarettes.

Eagle River’s sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your October 27, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. Eagle River’s plan for the simultaneous display of the four health warnings on packaging is hereby approved for the following twenty-one varieties of both the Manila and Archer brands: Non-Filter Kings soft pack, Full Flavor Kings (soft pack and hard pack), Full Flavor 100’s (soft pack and hard pack), Light Kings (soft pack and hard pack), Light 100’s (soft pack and hard pack), Menthol Kings (soft pack and hard pack), Menthol 100’s (soft pack and hard pack), Menthol Light Kings (soft pack and hard pack), Menthol Light 100’s (soft pack and hard pack), Ultra Light Kings (soft pack and hard pack), and Ultra Light 100’s (soft pack and hard pack). This approval is effective on the date of this letter and ends on February 2, 2010. 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.

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

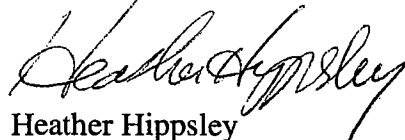
¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Mr. Barry Boren, Esq.
February 3, 2009
Page 2

You should also 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 Linda Henry at (202) 326-2542.

Very truly yours,



Heather Hipsley
Acting Associate Director

NATURAL FRESH CHOICE

NATURAL FRESH CHOICE TOBACCO COMPANY

765 EUBANKS DRIVE, SUITE D VACAVILLE, CA 95688 • 1-800-243-2737 • WWW.FRESHCHOICETOBACCO.COM

January 26 2009

CONTAINS TRADE SECRETS
AND CONFIDENTIAL INFORMATION
NOT FOR PUBLIC DISCLOSURE

Diana Finegold
Division of Advertising Practices
Federal Trade Commission
601 New Jersey Avenue NW
Room NJ3212
Washington DC 20001

Re: Cigarette Health Warning Equalization Plan
Submitted by Cousin's Distributing for Fresh Choice, Revenge, and American Harvest
cigarettes.

Ladies and Gentlemen:

We are applying for renewal for our Surgeon General's Equalization Plan as required under the Federal Cigarette Labeling and Advertising Act of 1984 (15 USC – 1331 (1998), et seq.), as amended. Sandia is the contract cigarette manufacturer for Cousins Distributing Inc. Cousins Distributing does business as Fresh Choice Tobacco. Mark Baldwin is the President of the applicant corporation. We are submitting the Equalization Plan and packaging for renewal.

Fresh Choice manufactures the brand "Revenge" and "American Harvest" and "Fresh Choice". Fresh Choice sales for the "Revenge," "American Harvest," and "Fresh Choice" brands during the fiscal year January 2008 through December 2008 were [REDACTED] sticks of "Revenge," [REDACTED] sticks of "American Harvest" and [REDACTED] sticks of "Fresh Choice." Fresh Choice plans to manufacture [REDACTED] sticks of "Revenge" brand, [REDACTED] sticks of "American Harvest" and [REDACTED] sticks of "Fresh Choice" during the fiscal year of January 2009 through December 2009. The cigarettes that are covered by this plan are the following U.S. manufactured brand style cigarettes which include health warnings complying with the Surgeon General warning language set fourth in the statute:

1. Fresh Choice Full Flavor Kings, soft pack
2. Fresh Choice Light Kings (Yellow Packaging), soft pack
3. Fresh Choice Platinum Kings, soft pack
4. Fresh Choice Menthol Kings, soft pack
5. Fresh Choice Mint Kings soft pack
6. Fresh Choice Gold Kings, soft pack
7. Fresh Choice Full Flavor 100s, soft pack
8. Fresh Choice Full Flavor 100s hard pack box
9. Fresh Choice Light 100s soft pack (Yellow Packaging)
10. Fresh Choice Light 100's (Yellow Packaging) hard pack box
11. Fresh Choice Platinum 100's soft pack
12. Fresh Choice Ultra Light 100's (Platinum) hard pack box
13. Fresh Choice Menthol 100's soft pack
14. Fresh Choice Menthol 100's hard pack box
15. Fresh Choice Mint 100's, soft pack
16. Fresh Choice Mint 100's hard pack box
17. Fresh Choice Gold 100s soft pack
18. Fresh Choice Gold 100's hard pack box
19. American Harvest 100s soft pack
20. American Harvest Kings, soft pack
21. Revenge Red Packaging Kings, soft pack
22. Revenge Red Packaging 100s soft pack
23. Revenge Yellow Packaging Kings, soft pack
24. Revenge Yellow Packaging 100s,soft pack
25. Revenge Blue Packaging Kings, soft pack
26. Revenge Blue Packaging 100s,soft pack
27. Revenge Dark Green Packaging Kings soft pack
28. Revenge Dark Green Packaging 100s,soft pack
29. Revenge Light Green Packaging Kings, soft pack
30. Revenge Light Green Packaging 100s, soft pack

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

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

The four (4) health warnings will appear exactly as they appear on the packaging samples that were submitted with Cousin Distributing letters dated January 11, 2007 and on August 21, 2008.

Fresh Choice is already approved for advertising as of February 1, 2007 and we will continue to comply with the plan that is in place. We are not advertising Revenge and American Harvest at this time but should we choose to advertise we will submit a plan and receive approval prior to doing so.

Although Fresh Choice maintains a website at www.freshchoicetobacco.com we do not intend to advertise our cigarettes on our website. Should we choose to advertise over the Internet we will submit a plan and receive approval prior to doing so.

We submit that the foregoing complies with the requirements set forth in the Federal Cigarette Labeling and Advertising Act, as amended, and request expedited approval of this request. Should this request conform to your requirements, we further request that the letter evidencing approval be faxed to the undersigned at 707.864.4047

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

Very truly yours,

A handwritten signature in cursive script that reads "Sally Baldwin".

Sally Baldwin
Sale Associate
Fresh Choice



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

Division of Advertising Practices

February 9, 2009

Ms. Sally Baldwin
Fresh Choice Tobacco Company
765 Eubanks Drive, Suite D
Vacaville, CA 95688

Dear Ms. Baldwin:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Cousins Distributing, Inc. d/b/a Fresh Choice Tobacco Company (“Fresh Choice”) on January 26, 2009, calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the American Harvest, Fresh Choice, and Revenge brands of cigarettes.

Fresh Choice’s sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with letters dated January 11, 2007 and August 21, 2008 appear to meet the requirements of the Cigarette Act for size and conspicuousness. Fresh Choice’s plan for the display of the four health warnings on packaging is hereby approved for two soft pack varieties of the American Harvest brand (Red Kings and Red 100's), twelve soft pack varieties of the Fresh Choice brand (Full Flavor Kings, Light Kings, Platinum Kings, Menthol Kings, Mint Kings, Gold Kings, Full Flavor 100's, Light 100's, Platinum 100's, Menthol 100's, Mint 100's, and Gold 100's), six hard pack varieties of the Fresh Choice brand (Full Flavor 100's, Light 100's, Ultra Light 100's, Menthol 100's, Mint 100's, and Gold 100's), and ten soft pack varieties of the Revenge brand (Red Kings, Red 100's, Yellow Kings, Yellow 100's, Dark Green Kings, Dark Green 100's, Light Green Kings, Light Green 100's, Blue Kings, and Blue 100's). This approval is effective on the date of this letter and ends on February 8, 2010. 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 Fresh Choice’s cigarette health warning display plan is an approval only

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.

Ms. Sally Baldwin
February 9, 2009
Page 2

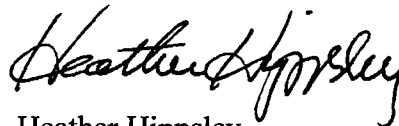
of its plan for displaying the four health warnings mandated by the Cigarette Act. It is not in any way an approval of any other statements or representations made on the packaging or in the advertising of Fresh Choice's cigarettes.

If Fresh Choice does decide to advertise the American Harvest and Revenge brands 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.

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

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

Very truly yours,

A handwritten signature in black ink, appearing to read "Heather Hipsley". The signature is written in a cursive style with a large initial "H".

Heather Hipsley
Acting Associate Director

GT

GENERAL TOBACCO

Headquarters Office

700 S Ayersville Road – Mayodan, NC 27027

Phone [336]445•4000 – Fax [336]445•4001

Toll Free 1[877]500•9595

February 5, 2009

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

Attention: Ms. Kimberly Gainer

Re: Vibo Corporation d/b/a General Tobacco Addition of New Brand – **TOWER**
To Surgeon General's Warning Quarterly Rotation Plan and Advertising,
including Internet Advertising

Dear Ms. Gainer:

As you may be already aware, Vibo Corporation, which does business as General Tobacco (“Vibo”) is a Florida corporation with offices located at 700 S. Ayersville Road, Mayodan, NC 27027. Vibo currently has a quarterly rotation plan for its Silver, Champion, Bronco, GT One, Colombian Gold, and 32° cigarettes and now wishes to add an additional brand in respective brand styles to its existing Surgeon General's Health Warning Quarterly Rotation Plan for cigarettes that we manufacture into the United States under TP 15016-NC. The contact person for the company will be myself, J. Ronald Denman, Executive Vice President and General Counsel, and I can be reached at the above address.

Vibo's plans for its brands Silver, Bronco and GT One cigarettes were approved by the FTC on October 23, 2003. (Exhibit “A”) On March 17, 2004, Vibo's plan for its Champion brand was approved by the FTC. (Exhibit “B”) Vibo's modification of the plan for the Champion brand was approved by the FTC on April 26, 2005. (Exhibit “C”) Thereafter, Vibo's submitted two expanded plans for the Bronco, GT One, Silver, and Champion brands, which were approved by the FTC on June 21, 2005 and July 14, 2005, respectively. (Exhibit “D” and “E”) Vibo subsequently submitted another expanded plan for the Champion brand, which was approved by the FTC on November 10, 2005. (Exhibit “F”) On September 28, 2005, Vibo's plan for print advertising for its cigarette brands was approved by the FTC. (Exhibit “G”). On April 25, 2006, Vibo's plan for Columbian Gold packaging and advertising and for Internet

Advertising of Bronco, Champion, GT One and Columbian Gold was approved by the FTC (Exhibit H). On August 31, 2006, Vibo's plan for 32° packaging and advertising was approved by FTC (Exhibit "I").

General Tobacco manufactures **TOWER** cigarettes under tobacco manufacturing license number TP- 15016-NC.

Requested brand and styles to be added to Vibo's Quarterly Rotation Plan are as follows:

TOWER:

| | |
|----------------------|-------------------------|
| Menthol King Box | Full Flavor 100's Box |
| Full Flavor King Box | Menthol 100's Box |
| Light Kings Box | Menthol Light 100's Box |
| Light 100's Box | Ultra Light 100's Box |

Actual production packs and cartons for the Tower brand in respective brand styles showing exactly how the four Surgeon General's Health Warnings will appear on the individual packs and cartons that Vibo will be manufacturing were submitted with our January 26, 2009 letter. All other provisions of the existing plans will remain in place. The warning statements will appear on the packages of the cigarettes quarterly, in an alternating sequence, based on the date the cigarettes are actually packaged, regardless of the dates on which such cigarettes are manufactured, sold, or distributed in the United States. However, in order to allow for an orderly transition from one warning statement to the next, Vibo may, with respect to any brand style of cigarettes, begin using packages bearing the subsequent quarter's label statement up to 15 production days prior to the commencement of such quarter and continue using packages bearing the prior quarter's label statement up to 15 production days after the end of such quarter. Cigarettes, packs, and cartons produced in accordance with the provision of this plan may be removed from storage or inventory in any manner that is consistent with the customary business practices or with business consideration unrelated to the rotation obligation imposed herein.

In no event shall Vibo employ procedures which are deliberately designed to result in the early or prolonged use of a particular package label statement during the transition period referred to above.

Any repackaging of cigarettes which may occur shall be done with packages bearing the label statement for the quarter in which such repackaging occurs although, in such event, no usable packaging need be replaced or removed.

Nothing herein shall be construed to require the manufacture, packaging, or distribution of any cigarettes during any period of time. Vibo shall be deemed to have satisfied its responsibilities under the plan if it has taken reasonable steps to ensure that warnings, as they appear on the packs and cartons, comply with the statutory requirements by: (1) providing by written contract or the giving of clear instructions, or otherwise, for the rotation of the warning statements required by the act and in accordance with the pertinent provisions of this plan; and (2) preventing the recurrence of any mistakes, errors, or omissions that have come to its attention.

Vibo will rotate the Health Warnings on packaging for Tower Cigarettes quarterly according to the schedule set out on Schedule A. They will begin with "SURGEON GENERAL'S WARNING:" as shown on the Warning Rotation Chart Schedule A. (January 1st to March 31st). Vibo will alternate labels on all cigarettes packaged on the first of each calendar quarter thereafter (i.e., April 1st, July 1st, October 1st, January 1st) as shown on Schedule A.

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

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

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

Please be advised, at this time, Vibo also intends to advertise for **TOWER** brand. Vibo will utilize the English language warning formats that were submitted with the 1985 plans of the five leading U. S. Cigarette manufacturers, and Vibo will place the warnings as specified in those plans. Copies of the formats that Vibo will use in its advertising were submitted with Vibo's September 22, 2005 letter. The four required health warnings will be rotated quarterly according to the schedule rotation set out for the **TOWER** brand at Schedule A.

With respect to Internet Advertising for the **TOWER** brand, Vibo will display the warnings in an unavoidable manner on every webpage where it may be viewed without scrolling and shall not be accessed through hyperlinks, popups, interstitials, or other similar means. Vibo will use warning formats based on the warning formats referenced above and the size of the warnings shall be proportionate to those warning formats. In multi-brand advertising or non-specific brand advertising, Vibo will rotate the warnings according to the schedule for the Bronco brand, the first listed brand on Schedule A. A sample webpage is attached at Attachment 1.

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

Very truly yours,

A handwritten signature in black ink, appearing to read "J. Ronald Denman", with a long horizontal flourish extending to the right.

J. Ronald Denman
Executive Vice President & General Counsel

JRD/ps
Enclosures

VIBO CORPORATION
WARNING ROTATION CHART
SCHEDULE A

| <u>Brand</u> | <u>Warning</u> |
|------------------------|---|
| QUARTER ONE: Bronco | SURGEON GENERAL'S WARNING: Smoking By Pregnant Women May Result in Fetal Injury, Premature Birth, And Low Birth Weight. |
| Champion | SURGEON GENERAL'S WARNING: Quitting Smoking Now Greatly Reduces Serious Risks to Your Health. |
| GT One | SURGEON GENERAL'S WARNING: Smoking Causes Lung Cancer, Heart Disease, Emphysema, And May Complicate Pregnancy. |
| Silver | SURGEON GENERAL'S WARNING: Cigarette Smoke Contains Carbon Monoxide. |
| Columbian Gold | SURGEON GENERAL'S WARNING: Smoking By Pregnant Women May Result in Fetal Injury, Premature Birth, And Low Birth Weight. |
| 32 Degrees | SURGEON GENERAL'S WARNING: Smoking Causes Lung Cancer, Heart Disease, Emphysema, And May Complicate Pregnancy. |
| Tower | SURGEON GENERAL'S WARNING: Quitting Smoking Now Greatly Reduces Serious Risks to Your Health. |
| QUARTER TWO: Bronco | SURGEON GENERAL'S WARNING: Quitting Smoking Now Greatly Reduces Serious Risks to Your Health. |
| Champion | SURGEON GENERAL'S WARNING: Smoking Causes Lung Cancer, Heart Disease, Emphysema, And May Complicate Pregnancy. |
| GT One | SURGEON GENERAL'S WARNING: Cigarette Smoke Contains Carbon Monoxide. |
| Silver | SURGEON GENERAL'S WARNING: Smoking By Pregnant Women May Result in Fetal Injury, Premature Birth, And Low Birth Weight. |
| Columbian Gold | SURGEON GENERAL'S WARNING: Quitting Smoking Now Greatly Reduces Serious Risks to Your Health. |

Brand

Warning

32 Degrees

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

Tower

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

QUARTER THREE:

Bronco

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

Champion

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

GT One

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

Silver

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

Columbian Gold

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

32 Degrees

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

Tower

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

QUARTER FOUR:

Bronco

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

Champion

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

GT One

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

Silver

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

Columbian Gold

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

32 Degrees

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

Tower

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

October 23, 2003

Exhibit A

Barry M. Boren, Esq.
9350 South Dixie Highway
Penthouse II
Miami, FL 33156

Dear Mr. Boren:

The Federal Trade Commission ("the Commission") has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, et seq. ("the Cigarette Act"). Pursuant to that delegation, I have reviewed the revised proposed plan filed on behalf of Vibo, Inc. ("Vibo") on October 23, 2003 calling for quarterly rotation of the four health warnings on packaging of certain varieties of the Silver, Cowboys, Bronco and GT One brands of cigarettes.

The warnings on the sample packs and cartons submitted with your September 30, 2003 and October 22, 2003 letters appear to comply with the requirements of the Cigarette Act for size and conspicuousness. Vibo's October 23, 2003 plan has been approved for the Silver (full flavor 100's soft pack, lights king soft pack, and menthol king soft pack), Cowboys (full flavor king box, lights king box, and menthol king box), Bronco (full flavor king box, lights king box, ultra lights king box, menthol king box, menthol lights king box, and ultra lights king soft pack) and GT One (lights 100's soft pack, menthol lights 100's soft pack, and lights 100's box) brands of cigarettes. Approval of the plan is contingent on its good faith implementation.¹ 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 This approval of Vibo's cigarette health warning display plan is an approval of its plan for displaying the four health warnings mandated by the Cigarette Act. Approval of the plan is not in any way an approval of Vibo's packaging, other than the display of the mandated health warnings. This approval expresses no opinion on whether or not Vibo's packaging complies with relevant trademark law or with other applicable laws.

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.



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

Division of Advertising Practices

March 17, 2004

Exhibit "B"

Barry M. Boren, Esq.
9350 South Dixie Highway
Penthouse II
Miami, Florida 33156

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, et seq. ("the Cigarette Act"). Pursuant to that delegation, I have reviewed the proposed plan filed on behalf of Vibo, Inc. ("Vibo") on March 1, 2004 calling for the quarterly rotation of the four health warnings on the packaging of certain varieties of the Champion brand of cigarettes.

The warnings on the sample packs and cartons that were enclosed with your letter of March 1, 2004 appear to comply with the requirements of the Cigarette Act for size and conspicuousness. Vibo's plan is hereby approved for the following three box varieties of the Champion brand of cigarettes: Full Flavor Kings, Light Kings and Menthol Kings. 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.

If Vibo does decide 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.

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

Very truly yours,

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

Mary K. Engle
Associate Director

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



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

Exhibit 'c'

April 26, 2005

Barry M. Boren, Esq.
9350 South Dixie Highway
Penthouse II
Miami, Florida 33156

**Champion Rotation
Plan Approved 4/26/05**

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I approved your October 23, 2003 and March 1, 2004 plans filed on behalf of Vibo, Inc. ("Vibo") calling for the quarterly rotation of the four health warnings on the packaging of certain varieties of the Cowboys, Silver, GT One, Broncos, and Champion brands of cigarettes. In a letter dated April 19, 2005, you notified the Federal Trade Commission that Vibo has discontinued the importation of the Cowboys brand of cigarettes, and therefore, wishes to modify the rotation schedule for displaying the health warnings on the packaging of the Champion brand.

The modification to Vibo's plan for the Champion brand is hereby approved. Approval of Vibo's plans is contingent on their good faith implementation. We may ask for information demonstrating proper implementation of the plans.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

If Vibo does decide, in the future, to advertise its cigarettes, 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.

If you have any questions regarding this approval, please contact Katherine Zownir at (202) 326-2949.

Very truly yours,

Mary K. Engle
Associate Director

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



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

June 21, 2005

Barry M. Boren, Esq.
9350 South Dixie Highway
Penthouse II
Miami, Florida 33156

Exhibit "D"

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I approved your October 23, 2003 and March 1, 2004 plans, filed on behalf of Vibo, Inc. ("Vibo"), calling for the quarterly rotation of the four health warnings on the packaging of certain varieties of the Silver, GT One, Bronco, and Champion brands of cigarettes. In a letter dated June 20, 2005, you now propose to expand Vibo's plan to include additional varieties of those brands.

The warnings on the sample packs and cartons submitted with your letter of May 10, 2005 appear to comply with the size and conspicuousness requirements of the Cigarette Act. Vibo's expansion of its plan is hereby approved for three box varieties of the Silver brand of cigarettes (Full Flavor kings, Light kings and Menthol kings) and the Menthol Light 100s soft pack variety of the brand; two box varieties of the GT One brand of cigarettes (Menthol Light kings and Ultra Light 100s) and the Medium 100s soft pack variety of the brand; three soft pack varieties of the Bronco brand of cigarettes (Full Flavor kings, Light kings and Non-Filter kings) and four box varieties of the brand (Menthol Light 100s, Ultra Light 100s, Menthol Light kings and Full Flavor kings); eight soft pack varieties of the Champion brand of cigarettes (Full flavor kings, Light kings, Ultra Light kings, Menthol kings, Menthol Light kings, Full Flavor 100s, Menthol 100s, and Menthol Light 100s) and five box varieties of the brand (Menthol kings, Menthol Light kings, Full Flavor 100s, Ultra Light 100s and Menthol Light 100s). 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.

If Vibo does decide 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.

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

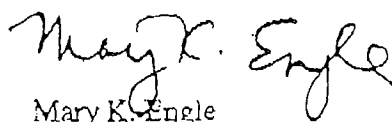
¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001

Barry M. Beron, Esq.
June 21, 2005
Page 2

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

If you have any questions regarding this approval, please contact Katherine Zownir at 202-326-2949.

Very truly yours,

A handwritten signature in black ink that reads "Mary K. Engle". The signature is written in a cursive, flowing style.

Mary K. Engle
Associate Director



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

Division of Advertising Practices

July 14, 2005

Barry M. Boren, Esq.
9350 South Dixie Highway
Penthouse II
Miami, Florida 33156

Exhibit "E"

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I approved your October 23, 2003 and March 1, 2004 plans, as well as a modification and expansion to those plans on April 19 and June 20, 2005, filed on behalf of Vibo, Inc. ("Vibo"), calling for the quarterly rotation of the four health warnings on the packaging of certain varieties of the Silver, GT One, Bronco, and Champion brands of cigarettes. In a letter dated June 28, 2005, you now propose to expand Vibo's plan to include additional varieties of those brands.

The warnings on the sample packs and cartons submitted with your letter of June 28, 2005 appear to comply with the size and conspicuousness requirements of the Cigarette Act. Vibo's expansion of its plan is hereby approved for four soft pack varieties of the Silver brand of cigarettes (Full Flavor kings, Light 100s, Ultra Light 100s, and Menthol 100s); three box varieties of the Champion brand (Ultra Light kings, Light 100s and Menthol 100s); three box varieties (Full Flavor 100s, Light 100s, and Menthol 100s) and eight soft pack varieties (Full Flavor 100s, Light 100s, Ultra Light 100s, Menthol 100s, Menthol Light 100s, Menthol kings, Menthol Light kings, and Non-Filter kings) of the Bronco brand of cigarettes; and six box varieties (Full flavor kings, Light kings, Ultra Light kings, and Menthol kings, Full Flavor 100s, and Menthol 100s) and ten soft pack varieties (Full flavor kings, Light kings, Ultra Light kings, Menthol kings, Menthol Light kings, Medium kings, Non-Filter kings, Full Flavor 100s, Ultra Light 100s, and Menthol 100s) of the GT One brand of cigarettes. 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.

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

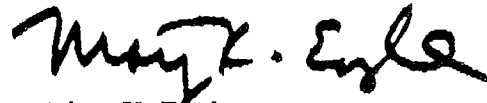
¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Barry M. Boren, Esq.
July 14, 2005
Page 2

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

If you have any questions regarding this approval, please contact Katherine Zownir at 202-326-2949.

Very truly yours,

A handwritten signature in black ink, appearing to read "Mary K. Egle". The signature is written in a cursive style with a large, stylized initial "M".

Mary K. Egle
Associate Director



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

Division of Advertising Practices

November 10, 2005

Exhibit "F"

Barry M. Boren, Esq.
9350 Financial Center
9350 South Dixie Highway
Penthouse II
Miami, FL 33156

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I approved your March 1, 2004 plan, as well as an April 19, 2005 modification to that plan filed on behalf of Vibo Corp. d/b/a General Tobacco, Inc. ("Vibo") calling for the quarterly rotation of the four health warnings on packaging for certain varieties of the Champion brand of cigarettes. You now propose in a letter dated September 22, 2005 to expand Vibo's plan to include two additional soft pack varieties of the Champion brand.

The warnings on the sample packs and cartons submitted with your September 22, 2005 letter appear to comply with the requirements of the Cigarette Act for size and conspicuousness. Vibo's expansion of its plan for the display of the four health warnings on packaging for the Champion brand is hereby approved for the following two soft pack varieties: Lights 100's and Ultra Lights 100's. This approval is effective on the date of this letter and ends on November 9, 2006. 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.

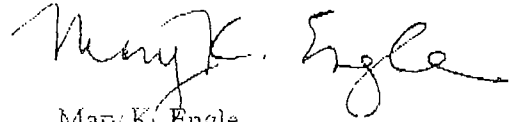
You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes. Furthermore, Section 802 of the Tariff Suspension and Trade Act of 2000 prohibits the importation of cigarettes unless at the time of entry the importer presents a sworn statement signed by the original cigarette manufacturer stating that the manufacturer has submitted and will continue to submit the list of ingredients to HHS.

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.

Barry M. Eoren, Esq.
November 10, 2005
Page 2

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

Very truly yours,

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

Mary K. Engle
Associate Director



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

Exhibit "G"

Division of Advertising Practices

September 28, 2005

Barry M. Boren, Esc.
9350 South Dixie Highway
Penthouse II
Miami, Florida 33156

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed your revised proposed plan filed on behalf of Vibo Corp. d/b/a General Tobacco, Inc. ("Vibo") on September 22, 2005 calling for quarterly rotation of the four health warnings in advertising of the Bronco, GT One, Silver, and Champion brands of cigarettes on advertisement not exceeding ten square feet.

Vibo's plan for the rotation of the warnings in advertising of the Bronco, GT One, Silver, and Champion brands of cigarettes has been approved. Approval of the plan assumes the plan is implemented in good faith.

If you have any questions regarding this approval, please contact Katherine Zownir at (202) 326-2949.

Very truly yours,

A handwritten signature in cursive script that reads "Mary K. Egle".

Mary K. Egle
Associate Director



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

Division of Advertising Practices

April 25, 2006

J. Ronald Denman, Esq.
V.P. & General Counsel
Vibo Corporation
2980 N.W. 108th Ave.
Miami, FL 33172

Exhibit "H"

Dear Mr. Denman:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Vibo Corporation, doing business as General Tobacco, ("Vibo") on April 21, 2006, calling for quarterly rotation of the four health warnings in advertising and on the packaging of three king size hard pack varieties of the Colombian Gold brand of cigarettes. Your plan also calls for quarterly rotation of the four health warnings in Internet advertising of the Bronco, Champion, GT One, Silver, and Colombian Gold brands.

Vibo's plan for the rotation of the warnings in print advertising of the Colombian Gold brand of cigarettes has been approved. Approval of the plan assumes that the plan is implemented in good faith. Vibo's plan for the rotation of the four health warnings in Internet advertising of the Bronco, Champion, GT One, Silver, and Colombian Gold brands has also been approved. 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 (Alex Belser at 202-353-3881) to determine whether such advertising on the Internet is permissible.

The warnings on the sample packs and cartons of the Colombian Gold brand submitted with your February 21, 2006 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness.¹ Vibo's plan for the display of the four health warnings on packaging is hereby approved for the following three king size hard pack varieties of the Colombian Gold brand of cigarettes: Full Flavor, Lights, and Menthol. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation

¹ Although some of the warnings originally submitted contained typographical errors, corrected samples were submitted. This approval pertains only to packaging that meets the requirements of the Cigarette Act.

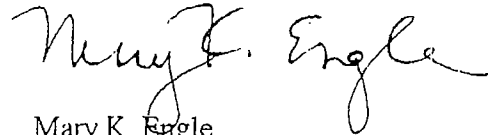
J. Ronald Denman Esq.
April 25, 2006
Page 2

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

You should also 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 Bonnie Pulley at (202) 326-2356.

Very truly yours,



Mary K. Engle
Associate Director

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



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

Division of Advertising Practices

August 31, 2006

J. Ronald Denman, Esq.
Vice President & General Counsel
Vibo Corporation
2980 N.W. 108th Ave.
Miami, FL 33172

Exhibit "I"

Dear Mr. Denman:

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(e) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Vibo Corporation, d/b/a General Tobacco, ("Vibo") on August 30, 2006, calling for quarterly rotation of the four health warnings in advertising and on the packaging of certain varieties of the 32 Degrees brand of cigarettes.

Vibo's plan for the rotation of the warnings in advertising of the 32 Degrees brand of cigarettes has been approved. Approval of the plan assumes that the plan is implemented in good faith. Vibo's advertising rotational warning plan includes Internet advertising of the 32 Degrees brand. 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 (Alex Belser at 202-353-3881) to determine whether such advertising on the Internet is permissible.

The warnings on the sample packs and cartons of the 32 Degrees brand submitted with your August 14, 2006 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. Vibo's plan for the display of the four health warnings on packaging is hereby approved for the following eight hard pack varieties of the 32 Degrees brand: Full Flavor Menthol (Kings and 100's), Light Menthol (Kings and 100's), Mild Menthol (Kings and 100's), and Max Menthol (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.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

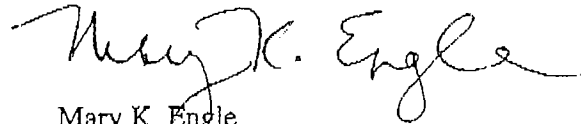
¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

J. Ronald Denman, Esq
August 31, 2006
Page 2

You should also 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 Bonnie Pulley at (202) 326-2356.

Very truly yours,



Mary K. Engle
Associate Director

Selected packaging samples from those
submitted with the plan.

CLASS 20
CIGARETTES

TOWER
LIGHTS KINGS



TOWER

LIGHTS KINGS

123456789 10 11 12 001 02 03 04 05 06 07 08 09

PREMIUM BLEND



TOWER
LIGHTS KINGS

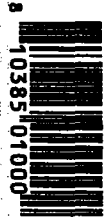
PREMIUM BLEND

LIGHTS KINGS

TOWER

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

CSL



10385 01000
2
TOWER
FINE AMERICAN
TOBACCOS
MADE IN U.S.A.

TP-15018-NC

MADE IN U.S.A.

1 23456789 10 11 12 001 02 03 04 05 06 07 08 09

TOWER

LIGHTS KINGS

FINE AMERICAN
TOBACCOS
MADE IN U.S.A.

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

LIGHTS KINGS

TOWER

FSC



8 10385 01000 2



Division of Advertising Practices

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

February 9, 2009

J. Ronald Denman, Esq.
Executive Vice President and General Counsel
Vibo Corporation d/b/a General Tobacco
700 S. Ayersville Road
Mayodan, NC 27027

Dear Mr. Denman:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Vibo Corporation, d/b/a General Tobacco, Inc. (“Vibo”) on February 5, 2009, calling for quarterly rotation of the four health warnings in advertising and on packaging for certain varieties of the Tower brand of cigarettes.

Vibo’s plan for rotation of the warnings in advertising for the Tower brand of cigarettes is hereby approved. Approval of the plan assumes that the plan is implemented in good faith. Vibo’s advertising plan provides for Internet advertising. 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 (Kenneth Maddox at 202-307-0092) to determine whether such advertising on the Internet is permissible.

The warnings on the sample packs and cartons submitted with your January 26, 2009 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. Vibo’s plan for the display of the health warnings on packaging for the Tower brand is hereby approved for the following eight hard pack varieties: Full Flavor Kings, Full Flavor 100’s, Light Kings, Light 100’s, Menthol Kings, Menthol 100’s, Menthol Light 100’s, and Ultra Light 100’s. 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.

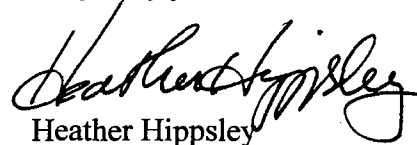
¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

J. Ronald Denman, Esq.
February 9, 2009
Page 2

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

If you have any questions regarding this approval, please contact Kimberly Gainer at (202) 326-2223.

Very truly yours,

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

Heather Hipsley
Acting Associate Director



KING-MAKER MARKETING, INC.

February 3, 2009

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

Attention : Mary Kay Engle

Dear Ms. Engle:

Sub : Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331 requirements; Labeling and Advertising Plan for the “ Checkers, Hi-Val, Gold Crest, Smoker Friendly (SF) and Ace” Brand Cigarettes imported by King Maker Marketing Inc. for calendar year 2009.

1/ King Maker Marketing Inc. (KMM) is an importer and distributor of Cigarette Products in the United States, bearing the following Brand Names :

Checkers™
Hi-Val™
Gold Crest™
Smoker Friendly - SF™ and
Ace™

2/ KMM sold roughly [REDACTED] cartons of cigarettes of all of the above cigarette brands in the Calendar year 2008, which is approx. [REDACTED] % of the total US market for cigarettes. In 2009, we expect to sell just over [REDACTED] cartons as well. As you can see, all of this is less than one-fourth of one percent of all of the cigarettes sold in the US.

3/ We wish to use the option provided by Section 1333(c) (2), and display the four warnings an equal number of times on the packs and cartons of each brand style of Checkers, Hi-Val, Gold Crest, Smoker Friendly – SF and Ace Cigarettes (list enclosed – see Annexure “A”) for the one year period from the date of approval of this plan.

12 Route 17 North • Suite 304
Paramus, NJ 07652
(201) 843-0377 • 800-317-0377
Fax: (201) 843-2092

We will ensure that we display the four warnings an equal number of times, by having all four warnings print simultaneously, at the time of both the pack and the carton label print runs.

We assure you that we will keep records demonstrating compliance to the plan as above.

- 4/ The warnings will appear on the packs and cartons of each brand style of Checkers, Hi-Val, Gold Crest, Smoker Friendly – SF and Ace Cigarettes, exactly as per the samples submitted on December 23, 2003, January 21st 2004, June 16th 2004, September 16th 2004, December 2nd 2004 and December 9th 2004 which you already have with you.
- 5/ We propose to have Point of Sale Advertising Materials for all brands listed above, including “Checkers, Hi-Val and Gold Crest” Brands – e.g. Counter Displays, Floor Displays, posters, banners, window signs, etc. – samples of the which have previously been sent to you as follows:

| | |
|-----------------------|-----------------------|
| Checkers™ | --- May 25, 2001 |
| Hi-Val™ | --- May 25, 2001 |
| Gold Crest™ | --- November 20, 2000 |
| Smoker Friendly - SF™ | --- April 29, 2004 |
| Ace™ | --- January 11, 2005 |

For advertising Materials, we will continue to comply with the Advertising plan as approved by you previously.

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

Sincerely,

VR Bhavani
Bhavani Parameswar
President

Annexure "A"

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

Brand – ACE

| <u>Brand Style</u> | <u>Packing</u> | <u>Country of Origin</u> |
|--|-----------------------|---------------------------------|
| Ace Full Flavor King Soft Filter | 20's | India |
| Ace Lights King Soft Filter | 20's | India |
| Ace Ultra Lights King Soft Filter | 20's | India |
| Ace Full Flavor Menthol King Soft Filter | 20's | India |
| Ace Light Menthol King Soft Filter | 20's | India |
| Ace Non Filter King Soft | 20's | India |
| Ace Full Flavor King Box Filter | 20's | India |
| Ace Lights King Box Filter | 20's | India |
| Ace Full Flavor 100 Box Filter | 20's | India |
| Ace Lights 100 Box Filter | 20's | India |
| Ace Ultra Lights 100 Box Filter | 20's | India |
| Ace Full Flavor Menthol 100 Box Filter | 20's | India |
| Ace Lights Menthol 100 Box Filter | 20's | India |

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

For And On Behalf Of
King Maker Marketing Inc.

Bhavani Parameswar
President

Manufactured by:
ITC Limited
Meenakunte Village
Jallahobli, Bangalore (North) 562 157
Karnataka, India
Tel No. 91 80 846 7975
Fax No. 91 80 846 7053
Plant Manager: Mr. Abhimanyu Poddar

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

Brand – Checkers

| <u>Brand Style</u> | <u>Packing</u> | <u>Country of Origin</u> |
|---|-----------------------|---------------------------------|
| Checkers Full Flavor King Soft Filter | 20's | India |
| Checkers Lights King Soft Filter | 20's | India |
| Checkers Ultra Lights King Soft Filter | 20's | India |
| Checkers Full Flavor Menthol King Soft Filter | 20's | India |
| Checkers Light Menthol King Soft Filter | 20's | India |
| Checkers Non Filter King Soft | 20's | India |
| Checkers Full Flavor King Box Filter | 20's | India |
| Checkers Lights King Box Filter | 20's | India |
| Checkers Full Flavor 100 Box Filter | 20's | India |
| Checkers Lights 100 Box Filter | 20's | India |
| Checkers Ultra Lights 100 Box Filter | 20's | India |
| Checkers Full Flavor Menthol 100 Box Filter | 20's | India |
| Checkers Lights Menthol 100 Box Filter | 20's | India |

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

Manufactured by:
ITC Limited
Meenakunte Village
Jallahobli, Bangalore (North) 562 157
Karnataka, India
Tel No. 91 80 846 7975
Fax No. 91 80 846 7053
Plant Manager: Mr. Abhimanyu Poddar

For And On Behalf Of
King Maker Marketing Inc.

Bhavani Parameswar
President

Annexure "A"

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

Brand – Hi-Val

| <u>Brand Style</u> | <u>Packing</u> | <u>Country of Origin</u> |
|---|-----------------------|---------------------------------|
| Hi-Val Full Flavor King Soft Filter | 20's | India |
| Hi-Val Lights King Soft Filter | 20's | India |
| Hi-Val Ultra Lights King Soft Filter | 20's | India |
| Hi-Val Full Flavor Menthol King Soft Filter | 20's | India |
| Hi-Val Light Menthol King Soft Filter | 20's | India |
| Hi-Val Non Filter King Soft | 20's | India |
| Hi-Val Full Flavor King Box Filter | 20's | India |
| Hi-Val Lights King Box Filter | 20's | India |
| Hi-Val Full Flavor 100 Box Filter | 20's | India |
| Hi-Val Lights 100 Box Filter | 20's | India |
| Hi-Val Ultra Lights 100 Box Filter | 20's | India |
| Hi-Val Full Flavor Menthol 100 Box Filter | 20's | India |
| Hi-Val Lights Menthol 100 Box Filter | 20's | India |

Trademark Holder:
ITC Ltd
37, J.L. Nehru Road
Kolkata, India – 700 071
Tel: 201-843-0377
Contact Person: Bhavani Parameswar

For And On Behalf Of
King Maker Marketing Inc.

Bhavani Parameswar
President

Manufactured by:
ITC Limited
Meenakunte Village
Jallahobli, Bangalore (North) 562 157
Karnataka, India
Tel No. 91 80 846 7975
Fax No. 91 80 846 7053
Plant Manager: Mr. Abhimanyu Poddar

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

Brand – Gold Crest

| <u>Brand Style</u> | <u>Packing</u> | <u>Country of Origin</u> |
|---|-----------------------|---------------------------------|
| Gold Crest Full Flavor King Soft Filter | 20's | India |
| Gold Crest Lights King Soft Filter | 20's | India |
| Gold Crest Ultra Lights King Soft Filter | 20's | India |
| Gold Crest Full Flavor Menthol King Soft Filter | 20's | India |
| Gold Crest Light Menthol King Soft Filter | 20's | India |
| Gold Crest Non Filter King Soft | 20's | India |
| Gold Crest Full Flavor King Box Filter | 20's | India |
| Gold Crest Lights King Box Filter | 20's | India |
| Gold Crest Full Flavor 100 Box Filter | 20's | India |
| Gold Crest Lights 100 Box Filter | 20's | India |
| Gold Crest Ultra Lights 100 Box Filter | 20's | India |
| Gold Crest Full Flavor Menthol 100 Box Filter | 20's | India |
| Gold Crest Lights Menthol 100 Box Filter | 20's | India |

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

Manufactured by:
ITC Limited
Meenakunte Village
Jallahobli, Bangalore (North) 562 157
Karnataka, India
Tel No. 91 80 846 7975
Fax No. 91 80 846 7053
Plant Manager: Mr. Abhimanyu Poddar

For And On Behalf Of
King Maker Marketing Inc

Bhavani Parameswar
President

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

Brand – Smoker Friendly - SF™

| Brand Style | Packing | Country of Origin |
|---|----------------|--------------------------|
| SF Full Flavor King Soft Filter | 20's | India |
| SF Lights King Soft Filter | 20's | India |
| SF Ultra Lights King Soft Filter | 20's | India |
| SF Full Flavor Menthol King Soft Filter | 20's | India |
| SF Light Menthol King Soft Filter | 20's | India |
| SF Non Filter King Soft | 20's | India |
| SF Full Flavor King Box Filter | 20's | India |
| SF Lights King Box Filter | 20's | India |
| SF Full Flavor 100 Box Filter | 20's | India |
| SF Lights 100 Box Filter | 20's | India |
| SF Ultra Lights 100 Box Filter | 20's | India |
| SF Full Flavor Menthol 100 Box Filter | 20's | India |
| SF Lights Menthol 100 Box Filter | 20's | India |

Trademark Holder:
Smoker Friendly LLC
1201 South Parker Road, Unit 104
Denver, CO 80231
Tel: 201-843-0377
Contact Person: Bhavani Parameswar
or Terry Gallagher, Jr.

Manufactured by:
ITC Limited
Meenakunte Village
Jallahobli, Bangalore (North) 562 157
Karnataka, India
Tel No. 91 80 846 7975
Fax No. 91 80 846 7053
Plant Manager: Mr. Abhimanyu Poddar

For And On Behalf Of
King Maker Marketing Inc.

Bhavani Parameswar
President

Schedule of Surgeon General's Warnings for Advertising Materials

Brand Group - Checkers

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

Brand Group - HI-Val

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

Ving

Brand Group – Gold Crest

Qtr I – January to March

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

Qtr II – April to June

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

Qtr III – July to September

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

Qtr IV – October to December

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

Brand Group – Smoker Friendly

Qtr I – January to March

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

Qtr II – April to June

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

Qtr III – July to September

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

Qtr IV – October to December

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

WJ

Brand Group - Ace

Qtr I - January to March

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

Qtr II - April to June

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

Qtr III - July to September

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

Qtr IV - October to December

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

Vmy



Division of Advertising Practices

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

February 10, 2009

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

Dear Ms. Parameswar:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by King Maker Marketing, Inc. on February 3, 2009, calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Checkers, Hi-Val, Gold Crest, Smoker Friendly, and Ace brands of cigarettes.

King Maker's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The health warnings on the sample packs and cartons submitted with letters dated December 23, 2003, January 21, June 16, September 16, December 2, and December 9, 2004 appear to meet the requirements of the Cigarette Act for size and conspicuousness.¹ King Maker's plan for packaging of the Checkers, Hi-Val, Gold Crest, Smoker Friendly, and Ace brands is hereby approved for the following thirteen varieties of each brand: Full Flavor Kings (soft and hard pack), Full Flavor 100's hard pack, Light Kings (soft and hard pack), Light 100's hard pack, Ultra Lights Kings soft pack, Ultra Lights 100's hard pack, Menthol Kings soft pack, Menthol 100's hard pack, Menthol Lights Kings soft pack, Menthol Lights 100's hard pack, and Non Filter Kings soft pack. This approval is effective on the date of this letter and ends on February 9, 2010. 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

¹ Although some of the warnings previously submitted did not meet the size requirements of the Cigarette Act, contained punctuation errors, or were not sufficiently conspicuous, corrected samples were submitted. This approval pertains only to packaging that meets the requirements of the Cigarette Act.

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

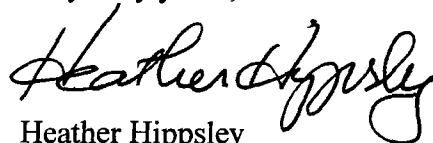
Ms. Bahavani Parameswar
February 10, 2009
Page 2

misdemeanor.

You should also 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 Aine Farrell at (202) 326-3013.

Very truly yours,



Heather Hipsley
Acting Associate Director

LAW OFFICES OF
BARRY M. BOREN

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

borenlaw@bellsouth.net

Telephone
(305) 670-2200
Facsimile
(305) 740-5610

February 9, 2009

**CONTAINS TRADE SECRETS
AND CONFIDENTIAL
BUSINESS INFORMATION
NOT FOR PUBLIC DISCLOSURE**

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

Attention: Ms. Sallie Schools

Renewal of Surgeon General's Warning Rotation Plan for
American Cigarette Company, Inc. for
Prestige and Union Cigarettes

Dear Ms. Engle:

Please be advised that we are the attorneys for a manufacturer of tobacco products, American Cigarette Company, Inc. ("ACC"), a Florida corporation, with offices located at 1291-B N.W. 65th Pl., Ft. Lauderdale, FL 33309 and the telephone number for ACC is (954) 974-8853. ACC wishes to renew its existing equalization Surgeon General's Warning Rotation Plans as required by the Federal Cigarette Labeling and Advertising Act of 1964, as amended, ("Act") (15 U.S.C. §1331 *et seq.*) for cigarettes they are manufacturing in the United States under the brand names "Prestige" and "Union." The contact person for the company will be its President, Basil Battah, who can be reached at the above address and phone number.

An equalization and advertising plan was approved for Prestige brand cigarettes on October 22, 2007 and a copy is attached hereto as Exhibit "A." An equalization and advertising plan was approved for Union brand cigarettes on October 21, 2005. A renewal of the equalization plan was approved for Union brand cigarettes on December 3, 2007 and a copy is attached hereto as Exhibit "B."¹ ACC continues to be in compliance with

¹ An equalization and advertising plan was approved by the FTC for the Bravado brand of cigarettes on July 30, 2008. An expansion plan for the packaging for the

these plans and wishes to make no changes to its advertising plans at this time.

There is only one brand style of Prestige cigarettes ACC intends to manufacture at this time, and that is Prestige Premium Cigarettes, king-size box in blue packaging. This is the same brand style that was listed in the Prestige plan approved on October 22, 2007. Actual samples of the Prestige packs and cartons for the brand style showing exactly where and how the four (4) Surgeon General's health warnings appear and will continue to appear on individual packs and cartons of the Prestige brand ACC is manufacturing, were enclosed with the submission of September 27, 2007. None of the packs or cartons have changed since they were submitted.

The brand styles of Union cigarettes ACC intends to manufacture are listed on Exhibit "E." Actual samples of the Union packs and cartons for the various brand styles (listed on Exhibit "E") showing exactly where and how the four (4) Surgeon General's health warnings appear and will continue to appear on individual packs and cartons of the Union brand ACC is manufacturing, were enclosed with the submissions of October 19, 2006, and February 26, 2007. None of the packs or cartons have changed since they were submitted.

ACC manufactured approximately [REDACTED] cigarettes in fiscal year 2008 (all were Union and Prestige). ACC anticipates manufacturing approximately [REDACTED] cigarettes of all its brand styles (Union, Prestige, Bravado and Swint) in fiscal year² 2009.

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

As a small manufacturer as defined by the Act, ACC wishes to renew the plans to equalize the health warning statements as required by 15 U.S.C. §1333(c) for its Prestige and Union brands. Each of the four warning statements will appear on the packs and cartons of each brand style of Prestige & Union cigarettes manufactured by ACC an equal number of times in the one year period beginning on the date the renewal of this plan is approved.

Bravado brand of cigarettes was approved on September 26, 2008 (attached as Exhibit "C"). An equalization and advertising plan for the Swint brand of cigarettes was approved on August 12, 2008 (attached as Exhibit "D").

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

The individual packs of Prestige and Union cigarettes to be manufactured by ACC will have the proper health warnings printed by the manufacturer directly on the packs under the cellophane. The cartons will also have the proper health warnings printed directly on the cartons by the manufacturer.

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

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

Nothing herein shall be construed to require the manufacture, packaging, distribution or importation of any cigarette during any period of time. ACC shall be deemed to have satisfied its responsibilities under the plan if it has taken reasonable steps to ensure that the warnings as they appear on the packs and cartons comply with the statutory requirements by: (1) providing by written contract or the giving of clear instructions, or otherwise, for the rotation of the warning statements required by the Act in accordance with the pertinent provisions of this plan; and (2) preventing the recurrence of any mistakes, errors, or omissions that have come to its attention.

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

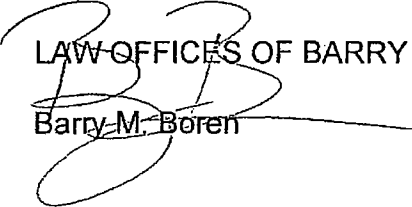
We believe this plan complies in all respects with the Federal Cigarette Labeling and Advertising Act, as amended, (15 U.S.C. §1331 *et seq.*) including any modifications made by the Public Health Act of 1969, the Comprehensive Smoking Education Act of 1984, the Nurses' Education Amendments of 1985 and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

Ms. Mary K. Engle, Associate Director
Federal Trade Commission

Page 4
February 9, 2009

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

Sincerely yours,


LAW OFFICES OF BARRY M. BOREN

Barry M. Boren

BMB:mw/encs.



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

Division of Advertising Practices

October 22, 2007

Barry M. Boren, Esq.
One Datan
9100 South Dadeland Boulevard, Suite 1800
Miami, Florida 33156

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of American Cigarette Company, Inc. ("ACC") on October 15, 2007, calling for quarterly rotation of the four health warnings in advertising of the Prestige brand of cigarettes, and for the simultaneous display of the four health warnings on the packaging of the king size hard pack variety of that brand.

ACC's plan for the rotation of the warnings in advertising of the Prestige brand of cigarettes has been approved. Approval of the plan assumes that the plan is implemented in good faith.

ACC's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your September 27, 2007 letter appear to comply with the size and conspicuousness requirements of the Cigarette Act. ACC's plan for the display of the four health warnings on packaging is hereby approved for the king size hard pack variety of the Prestige brand. This approval is effective on the date of this letter and ends on October 21, 2008. 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.

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers and importers annually file with the Secretary of the Department of Health and

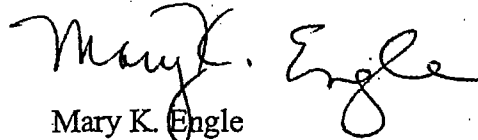
¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Barry M. Boren, Esq.
October 22, 2007
Page 2

Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

If you have any questions regarding this approval, please contact Haley Zernich at (202) 326-3485.

Very truly yours,

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

Mary K. Engle
Associate Director



Division of Advertising Practices

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

December 3, 2007

Barry M. Boren, Esq.
One Dairan
9100 South Dadeland Boulevard
Suite 1800
Miami, FL 33156

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of American Cigarette Company ("ACC") on November 20, 2007, calling for the simultaneous display of the four health warnings on packaging for twenty varieties of the Union brand of cigarettes.

ACC's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your September 28, 2005, November 8, 2006, and February 26, 2007 letters appear to meet the requirements of the Cigarette Act for size and conspicuousness. ACC's plan for the display of the four health warnings on packaging for the Union brand is hereby approved for the following ten soft pack varieties (Full Flavor King, Lights King, Ultra Lights King, Menthol King, Menthol Light King, Full Flavor 100's, Light 100's, Ultra Light 100's, Menthol 100's, and Menthol Light 100's) and ten hard pack varieties (Full Flavor King, Lights King, Ultra Lights King, Menthol King, Menthol Light King, Full Flavor 100's, Light 100's, Ultra Light 100's, Menthol 100's, and Menthol Light 100's). This approval is effective on the date of this letter and ends on December 2, 2008. 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.

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.

Barry M. Boren, Esq.

December 3, 2007

Page 2

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

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

Very truly yours,

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

Mary K. Engle
Associate Director



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

Division of Advertising Practices

September 26, 2008

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

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, on July 30, 2008, I approved a plan filed on behalf of American Cigarette Company ("ACC") calling for quarterly rotation of the four health warnings in advertising for the Bravado brand of cigarettes, and for simultaneous display of the warnings on packaging for twelve hard pack varieties of that brand. You now propose in a letter dated August 25, 2008 to expand ACC's plan to include ten soft pack varieties of the Bravado brand.

ACC's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your August 25, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. ACC's expansion of its plan for the display of the four health warnings on packaging for the Bravado brand is hereby approved for the following ten soft pack varieties: Full Flavor Kings, Full Flavor 100's, Lights Kings, Lights 100's, Ultra Lights Kings, Ultra Lights 100's, Menthol Kings, Menthol 100's, Menthol Lights Kings, and Menthol Lights 100's. This approval is effective on the date of this letter and ends on September 25, 2009. 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.

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services

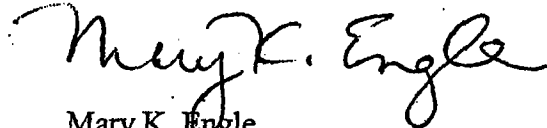
¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Barry M. Boren, Esq.
September 26, 2008
Page 2

a list of the ingredients added to tobacco in the manufacture of their cigarettes.

If you have any questions regarding this approval, please contact Kimberly Gainer at
(202) 326-2223.

Very truly yours,

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

Mary K. Engle
Associate Director



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

Division of Advertising Practices

August 12, 2008

Barry M. Boren, Esq.
One Datan
9100 South Dadeland Boulevard
Suite 1309
Miami, FL 33156

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a proposed plan filed on behalf of American Cigarette Company ("ACC") on July 30, 2008, calling for quarterly rotation of the four health warnings in advertising of the Swint brand of cigarettes, and for the simultaneous display of the four health warnings on the packaging of the Menthol 100's box variety of that brand.

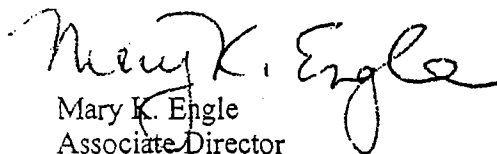
ACC's plan for the rotation of the warnings in advertising of the Swint brand of cigarettes has been approved. Approval of the plan assumes that the plan is implemented in good faith.

ACC's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your July 30, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. ACC's plan for the display of the four health warnings on packaging for the Menthol 100's box variety of the Swint brand is hereby approved. This approval is effective on the date of this letter and ends on August 11, 2009. 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.

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

If you have any questions regarding this approval, please contact Aine Farrell at (202) 326-3013.

Very truly yours,


Mary K. Engle
Associate Director

¹Knowingly 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.

AMERICAN CIGARETTE COMPANY
UNION CIGARETTES
EXHIBIT "E"

Brand Styles

Full Flavor King Size Soft Pack
Lights King Size Soft Pack
Ultra Lights King Size Soft Pack
Menthol King Size Soft Pack
Menthol Lights King Size Soft Pack

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

Full Flavor King Size Box
Lights King Size Box
Ultra Lights King Size Box
Menthol King Size Box
Menthol Lights King Size Box

Full Flavor 100's Box
Lights 100's Box
Ultra Lights 100's Box
Menthol 100's Box
Menthol Light 100's Box

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



Division of Advertising Practices

February 10, 2009

Barry M. Boren, Esq.
One Datran
9100 South Dadeland Boulevard
Suite 1800
Miami, FL 33156

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of American Cigarette Company, Inc. ("ACC") on February 9, 2009, calling for simultaneous display of the four health warnings on packaging for certain varieties of the Prestige and Union brands of cigarettes.

ACC's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons for the Prestige brand submitted with your September 27, 2007 letter, and on the sample packs and cartons for the Union brand submitted with your October 19, 2006 and February 26, 2007 letters appear to meet the requirements of the Cigarette Act for size and conspicuousness. ACC's plan for the display of the four health warnings on packaging is hereby approved for the king size hard pack variety of the Prestige brand, and for the following twenty varieties of the Union brand: Full Flavor Kings (soft pack and hard pack), Light Kings (soft pack and hard pack), Ultra Light Kings (soft pack and hard pack), Menthol Kings (soft pack and hard pack), Menthol Light Kings (soft pack and hard pack), Full Flavor 100's (soft pack and hard pack), Light 100's (soft pack and hard pack), Ultra Light 100's (soft pack and hard pack), Menthol 100's (soft pack and hard pack), and Menthol Light 100's (soft pack and hard pack). This approval is effective on the date of this letter and ends on February 9, 2010. 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.

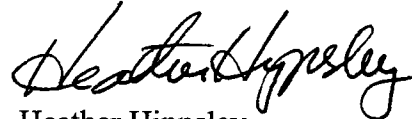
¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Barry M. Boren, Esq.
February 10, 2009
Page 2

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

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

Very truly yours,

A handwritten signature in black ink, appearing to read "Heather Hipsley". The signature is written in a cursive style with a large, looping initial "H".

Heather Hipsley
Acting Associate Director



1300 EYE STREET N. W.
SUITE 400 EAST
WASHINGTON, DC 20005
202.216.8317 DIRECT
202.625.0600 MAIN
202.338.6340 FAX
ckoenigs@ralaw.com

February 3, 2009

VIA FEDERAL EXPRESS

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

Re: European Cigarette Imports, Inc. / Nova

Dear Ms. Engle:

On behalf of **European Cigarette Imports, Inc. ("ECI")**, 149 Center Grove Road, Randolph, New Jersey 07869, whose President is George E. Petrides, we hereby submit this label statement rotation plan (the "Plan") for renewal by the Federal Trade Commission ("FTC") for the **Nova** brand of cigarettes imported by ECI. The original plan was approved by the FTC on January 30, 2004, and renewals of the Plan were approved on February 3, 2005, January 31, 2006, February 14, 2007 and February 12, 2008.

I. Background

Pursuant to the Federal Cigarette Labeling and Advertising Act (the "Act"), importers of cigarettes are required to submit a label statement rotation plan to the FTC for approval. 15 U.S.C. §1333(c). Section 1333(a) sets forth the wording of the warning labels required for all packaging and advertising of cigarettes sold, distributed, or advertised in the United States. Section 1333(b)(1) provides the placement and size requirements for the warning labels on cigarette packaging. Section 1333(b)(2) sets forth the requirements for warnings in advertisements, except for outdoor billboards, which are covered in Section 1333(b)(3).

ECI intends to import the **Nova** brand of cigarettes into the United States in twenty-one (21) corresponding brand styles. (See Schedule A, attached hereto). This Plan sets forth the manner in which ECI will comply with the warning label requirements of the Act.

II. Packaging

A. Beginning on the Effective Date,¹ the following label statements required by 15 U.S.C. § 1333(a)(1), shall be displayed on the packs and cartons of the Nova brand styles imported by ECI:

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

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

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

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

B. ECI intends to utilize the label statement rotation option provided by 15 U.S.C. § 1333(c)(2), to display the four warnings an equal number of times on the packs and cartons of each of the Nova brand styles it imports. ECI will ensure equal use of the warning label statements by requiring that each page of labels printed is equally divided using the four (4) different warning labels. Therefore, the packs and cartons simultaneously will be printed and distributed using all four (4) warning labels. Accordingly, ECI shall maintain records accounting for the number of packs and cartons using each warning label for every production run. ECI will equalize the use of the four (4) warning labels on the packs and cartons of all twenty-one (21) Nova brand styles for the one year period beginning on the date of renewal of the Plan.

The approximate annual sales volume for the twelve month period (January 1, 2008 – December 31, 2008)² for the Nova brand styles is set forth in Schedule A. ECI also imports the Bracar, GR, Marathon, Mond International, Primo and Rodeo brands of cigarettes. For the twelve month period covering calendar year 2008, ECI's sales of any one brand style of Nova, Bracar, GR, Marathon, Mond International, Primo and Rodeo cigarettes it imported did not exceed [REDACTED] cigarettes. Further, ECI does not anticipate that the sales volume for any one brand style of cigarettes it imports for the one year period beginning on the Effective Date shall exceed [REDACTED] cigarettes.

The label statements required by 15 U.S.C. § 1333(a)(1), shall be printed on the packaging in the country of origin prior to ECI's importation of the cigarettes into the United States. The warning labels will appear on the packs and cartons of the Nova brand cigarettes exactly as they appeared on the specimens submitted with the original Plan.

¹ The Effective Date of the Plan shall be the date the Plan is renewed by the FTC.

² The twelve month period represents the most recent year long period for which sales records are available prior to the filing of this renewal. Based on prior discussions with the Division of Advertising Practices, the fiscal year was not used because the renewal falls near the end of the current fiscal year and it was believed that the prior fiscal year is too far removed to provide an adequate indicator of recent sales information.

Ms. Mary K. Engle

February 3, 2009

Page 3

III. Advertising

ECI currently has an approved advertising plan in place and continues to be in compliance with that plan. Any advertising of the Nova brand shall be conducted in accordance with ECI's advertising plan approved by the FTC on January 30, 2004.

IV. Miscellaneous

A. ECI shall be deemed to have satisfied its responsibilities under this Plan, if it has taken reasonable steps: (1) to provide, by written contract or the giving of clear instructions or otherwise, for rotation of the label statements required by the Act in accordance with the pertinent provisions of this Plan; (2) when appropriate, to furnish materials for the production of cigarette packages or advertising materials bearing the label statement(s) required by the pertinent provisions of this Plan; and (3) to prevent the recurrence of any mistakes, errors or omissions that have come to its attention.

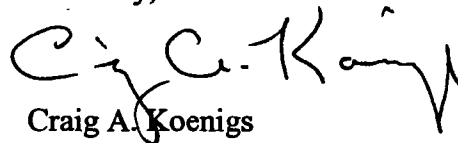
B. Nothing herein shall be construed to require the manufacture, packaging, distribution or importation of any cigarettes during any period of time.

C. No provision of this Plan constitutes or shall be construed as an admission by ECI (1) that the Government of the United States has the authority to require the inclusion on any cigarette package or in any cigarette advertisement of a statement or statements concerning any alleged relationship between smoking or health or (2) that the label statements required by the Act are necessary or correct.

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

If you have any further questions regarding the Plan, please do not hesitate to contact me. As always, your prompt attention and assistance in this matter are greatly appreciated.

Sincerely,






Craig A. Koenigs

CAK/rcg
Enclosure

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SCHEDULE A

The following is a list of the **Nova** brand styles that ECI imports and the approximate annual sales volume for the twelve month period (January 1, 2008 – December 31, 2008)¹ for each brand style:

| <u>Brand</u> | <u>Size</u> | <u>Brand Style</u> | <u>Sales Volume</u> |
|---------------------|--------------------|---------------------------|---|
| <u>Nova</u> | Kings Box | Full Flavor |  |
| | | Lights | |
| | | Ultra Lights | |
| | | Menthol | |
| | Kings Soft | Menthol Lights |  |
| | | Full Flavor | |
| | | Lights | |
| | | Ultra Lights | |
| | | Menthol | |
| | 100's Box | Menthol Lights |  |
| | | Full Flavor | |
| | | Lights | |
| | | Ultra Lights | |
| | 100's Soft | Menthol |  |
| | | Menthol Lights | |
| | | Lights | |
| Full Flavor | | | |

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¹ The twelve month period represents the most recent year long period for which sales records are available prior to the filing of this renewal. Based on prior discussions with the Division of Advertising Practices, the fiscal year was not used because the renewal falls near the end of the current fiscal year and it was believed that the prior fiscal year is too far removed to provide an adequate indicator of recent sales information.



Division of Advertising Practices

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

February 11, 2009

Craig A. Koenigs, Esq.
Roetzel & Andress LPA
1300 Eye Street NW, Suite 400 East
Washington, D.C. 20005

Dear Mr. Koenigs:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a proposed plan filed on behalf of European Cigarette Imports, Inc. (“ECI”) on February 3, 2009, calling for the simultaneous display of the four health warnings on the packaging of twenty-one varieties of the Nova brand of cigarettes.

ECI’s sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons of the Nova brand submitted with your January 29, 2004 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. ECI’s plan for packaging is hereby approved for the following twenty-one varieties of the Nova brand: Non Filter King Soft Pack, Full Flavor King Box, Full Flavor King Soft Pack, Lights King Box, Lights King Soft Pack, Ultra Lights King Box, Ultra Lights King Soft Pack, Menthol King Box, Menthol King Soft Pack, Menthol Lights King Box, Menthol Lights King Soft Pack, Full Flavor 100’s Box, Full Flavor 100’s Soft Pack, Lights 100’s Box, Lights 100’s Soft Pack, Ultra Lights 100’s Box, Ultra Lights 100’s Soft Pack, Menthol 100’s Box, Menthol 100’s Soft Pack, Menthol Lights 100’s Box, and Menthol Lights 100’s Soft Pack.¹ This approval is effective on the date of this letter and ends on February 10, 2010. 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 This approval of ECI’s cigarette health warning display plan is an approval of its plan for displaying the four health warnings mandated by the Cigarette Act. Approval of the plan is not in any way an approval of ECI’s packaging, other than the display of the mandated health warnings. This approval expresses no opinion on whether or not ECI’s packaging complies with relevant trademark law or with other applicable laws.

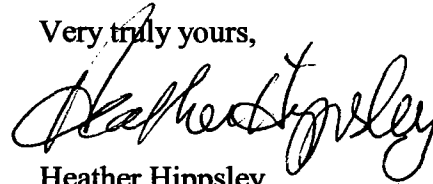
² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Craig A. Koenigs, Esq.
February 11, 2009
Page 2

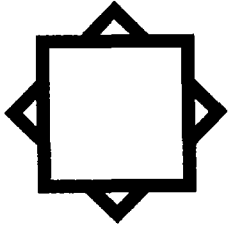
You should also be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services ("HHS"). Furthermore, the Tariff Act of 1930, 19 U.S.C. § 1681a(c)(1), 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,

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

Heather Hipsley
Acting Associate Director



DHANRAJ IMPORTS, INC.

The Tobacco Co.

Date: February 09, 2009

VIA UPS Overnight

Ms. Aine Farrell
Bureau of Consumer Protection
Division of Advertising Practices
Federal Trade Commission
Mail Drop NJ - 3212
Sixth and Pennsylvania Avenue, N.W.
Washington, D.C.20580
Tel: 202-326-3013 Fax: 202-326-3259

RE: Dhanraj Imports, Inc. –
Dhyan Bidis® Cigarettes Full Flavor and Menthol Cigarette Labeling Rotation Pursuant
to 15 U.S.C. § 1333 (c) (2)

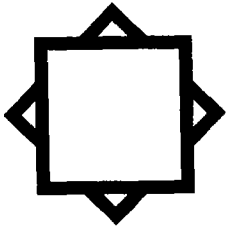
Dear Ms. Aine Farrell:

This is an application pursuant to 15 U.S.C. § 1333 (c) (2) for approval to expand Dhanraj Imports, Inc.'s ("Dhanraj") Health Warning Rotation plan for the Dhyan Bidis® brand to include Dhyan special cone Full Flavor and Menthol brand style. The packaging style will be of twenty cones per carton each to contain 400 Class A cigarettes. Dhanraj's address is 11731 Sterling Avenue, Suite F, Riverside, CA, 92503.

On September 28, 2001/ March 9, 2004; November 25, 2002/ May 31, 2006/ January 10, 2007/ May 09, 2007/ July 09, 2007/ March 13, 2008; May 13, 2004/ July 20, 2004; August 27, 2004; October 12, 2004; October 12, 2004/ May 24, 2006; October 12, 2004; April 27, 2005; September 09, 2005 and May 21, 2008 The FTC approved plans for the 10/20's, Zanzibar, Connect, Castle, Rook, Marks, Dhyan, Lady Bloom, Ms. CEO, DD Select and Dynasty brands of cigarettes, respectively. The FTC approved the Dhyan rotation plan by letter dated October 12, 2004.

Dhanraj will maintain records demonstrating its compliance with this plan. Following is a chart showing the current rotation plans for all the brands of cigarettes sold by Dhanraj. The four health warnings will be rotated based upon the date of order of cones and cartons. The warnings will appear exactly as shown on the samples provided with our letter dated January 14, 2009 and several other revised packaging samples provided with our letter dated February 09, 2009.

Continued Page-2



DHANRAJ IMPORTS, INC.

The Tobacco Co.

Page-2

| Quarter | Months | 10/20's | Zanzibar | Connect | Castle | Rook | Marks | Dhyan |
|-----------------|------------|---------|----------|---------|--------|------|-------|-------|
| 1 st | Jan- March | A | B | C | D | A | B | C |
| 2 nd | Apr- June | B | C | D | A | B | C | D |
| 3 rd | July- Sept | C | D | A | B | C | D | A |
| 4 th | Oct- Dec | D | A | B | C | D | A | B |

| Quarter | Months | Lady Bloom-120's | Ms. CEO 120's | DD Select | Dynasty | | | |
|-----------------|------------|------------------|---------------|-----------|---------|--|--|--|
| 1 st | Jan- March | D | A | B | C | | | |
| 2 nd | Apr- June | A | B | C | D | | | |
| 3 rd | July- Sept | B | C | D | A | | | |
| 4 th | Oct- Dec | C | D | A | B | | | |

The HEALTH WARNINGS are as follow,

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:

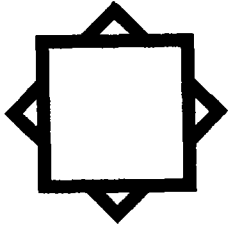
Smoking By Pregnant Women May Result in Fetal Injury, Premature Birth, And Low Birth Weight.

D.

SURGEON GENERAL'S WARNING:

Cigarette Smoke Contains Carbon Monoxide.

Continued Page-3



DHANRAJ IMPORTS, INC.

The Tobacco Co.

Page 3

We will continue to be in compliance with our advertising plan for the Dhyan® brands cigarettes which was approved on October 12, 2004.

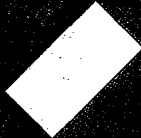
The four Health Warnings for advertising materials for Dhyan® brand will be rotated quarterly as per the schedule shown above.

We will be pleased to assist any of your requirements in the matter.

With Best Regards,

S. B. Patel
President

**Selected packaging samples from those
submitted with the plan.**



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

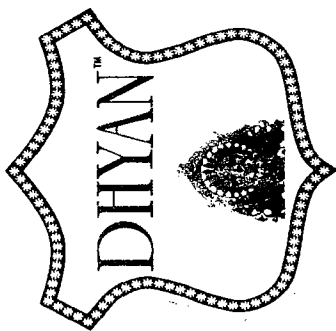
(20 X 20) 400 CLASS A FILTER CIGARETTES
DHANRAJ IMPORTS, INC. CA - USA
MADE IN INDIA



SPECIAL CONE BIDIS
FULL FLAVOR
400 BIDIS

SURGEON GENERAL'S WARNING:

Smoking Causes Lung Cancer,
Heart Disease, Emphysema,
And May Complicate Pregnancy.



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SPECIAL CONE BIDIS
FULL FLAVOR
400 BIDIS



SPECIAL CONE BIDIS
FULL FLAVOR
400 BIDIS

SURGEON GENERAL'S WARNING:

Smoking Causes Lung Cancer,
Heart Disease, Emphysema,
And May Complicate Pregnancy.



Division of Advertising Practices

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

February 18, 2009

Mr. Sanjay B. Patel
President
Dhanraj Imports, Inc.
11731 Sterling Ave. Suite F
Riverside, CA 92503

Dear Mr. Patel:

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 October 12, 2004, I approved a plan filed on behalf of Dhanraj Imports, Inc. (“Dhanraj”) calling for quarterly rotation of the four health warnings in advertising and on the packaging for the Dhyan Bidis brand of cigarettes. By letter dated February 9, 2009, you propose to expand Dhanraj’s plan for the display of the warnings on packaging to include two “Special Cone” varieties of the Dhyan Bidis brand.

The warnings on the sample packs submitted with your January 14, 2009 letter, and on the revised sample packs and cartons submitted with your February 9, 2009 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness.¹ Dhanraj’s expansion of its plan for the Dhyan Bidis brand is hereby approved for the Full Flavor and Menthol Special Cone varieties. 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.

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

¹ Although one of the warnings on the sample packs submitted with your January 14, 2009 letter contained a typographical error, and the warnings on the cartons were not sufficiently conspicuous, revised samples were submitted. This approval only pertains to packaging that meets the requirements of the Cigarette Act.

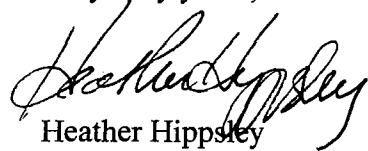
² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Mr. Sanjay B. Patel
February 18, 2009
Page 2

of the Department of Health and Human Services ("HHS"). Furthermore, Section 802 of the Tariff Suspension and Trade Act of 2000 prohibits the importation of cigarettes unless at the time of entry the importer presents a sworn statement signed by the original cigarette manufacturer stating that the manufacturer has submitted and will continue to submit the list of ingredients to HHS.

If you have any questions regarding this approval, please contact Aine Farrell at (202) 326-3013.

Very truly yours,

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

Heather Hipsley
Acting Associate Director

LAW OFFICES OF
BARRY M. BOREN

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

borenlaw@bellsouth.net

Telephone
(305) 670-2200
Facsimile
(305) 740-5610

February 9, 2009

**CONTAINS TRADE SECRETS
AND CONFIDENTIAL
BUSINESS INFORMATION
NOT FOR PUBLIC DISCLOSURE**

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

Attention: Ms. Sallie Schools

Surgeon General's Health Warning Quarterly Rotation Plan
For Jash International, Inc.
For Sonora Cigarettes

Dear Ms. Engle:

Please be advised that we are the attorneys for an importer of tobacco products, Jash International, Inc. ("Jash"), an Illinois corporation, with offices located at 1141 E. Main Street, Suite 201, East Dundee, Illinois 60118. Jash's telephone number is (847) 836-5009. Jash wishes to file a Surgeon General's Health Warning Rotation Plan as required by the Federal Cigarette Labeling and Advertising Act of 1964, as amended, ("Act") (15 U.S.C. §1331 *et seq.*) for cigarettes they wish to import into the United States under the brand name "Sonora." The contact person for the company will be its President, Deepti Shah, who can be reached at the above address and phone number.

Jash currently has in place a rotation plan for its Lakes, Pavilion, Diamond Diamond, A One, Miss Diamond, Double Diamond and Sutra Bidis brand cigarettes. See Exhibit "A" for the dates the rotation plans for each brand were approved by the FTC.

The brand styles of Sonora cigarettes Jash intends to import are listed on Exhibit "B." Enclosed with the submission of October 30, 2008 were the actual production packs and cartons (listed on Exhibit "B") for the brand styles being submitted showing exactly where and how the four (4) Surgeon General's health warnings will appear on the individual packs and cartons of the Sonora brand cigarettes Jash will be importing.

Even though Jash qualifies as a small importer/manufacturer as defined by the Act, Jash wishes to submit to the FTC a plan to rotate quarterly the warning statements as required by 15 U.S.C. §1333(c)(1). The plan we wish to submit requires that Jash rotate the four warning statements which will appear on the packages and cartons of the Sonora brand of cigarettes quarterly, in an alternating sequence, based on the date the cigarettes are actually packaged, regardless of the date(s) on which such cigarettes are imported, sold, or distributed in the U.S. However, in order to allow for an orderly transition from one warning statement to the next, Jash may, with respect to any brand style of cigarettes, begin using packages bearing the subsequent quarter's label statement up to fifteen (15) production days prior to the commencement of such quarter and continue using packages bearing the prior quarter's label statement up to fifteen (15) production days after the end of such quarter (transition period). Cigarettes, packs and cartons produced in accordance with the provisions of this plan may be removed from storage or inventory in any manner that is consistent with customary business practices or with business considerations unrelated to the rotation obligation imposed herein.

In no event shall Jash employ procedures which are deliberately designed to result in the early or prolonged use of a particular package label statement during the transition period referred to above.

Any repackaging of cigarettes which may occur shall be done with packages bearing the label statement for the quarter in which such repackaging occurs although, in such event, no usable packaging need be replaced or removed.

Nothing herein shall be construed to require the manufacture, packaging, distribution or importation of any cigarette during any period of time. Jash shall be deemed to have satisfied its responsibilities under the plan if it has taken reasonable steps to ensure that the warnings, as they appear on the packs and cartons, comply with the statutory requirements by: (1) providing by written contract or the giving of clear instructions, or otherwise, for the rotation of the warning statements required by the Act in accordance with the pertinent provisions of this plan; and (2) preventing the recurrence of any mistakes, errors, or omissions that have come to its attention.

Attached hereto as Exhibit "C" is a chart showing how the health warning rotations for the Sonora brand to be imported by Jash will be implemented after this plan is approved.

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

No provision of this plan and no action taken pursuant hereto, or statement made

in connection herewith, constitutes or shall be construed as an admission in any judicial or administrative proceeding, in any private litigation, or in any official action, report or statement by the United States Government, or any instrumentality thereof.

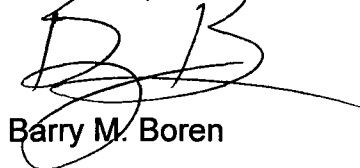
Jash does not plan to advertise Sonora brand cigarettes at this time. If this should change, we will notify the FTC and modify our plan accordingly.

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

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

Sincerely yours,

LAW OFFICES OF BARRY M. BOREN

A handwritten signature in black ink, appearing to be 'B. B.', written over the typed name 'Barry M. Boren'.

Barry M. Boren

BMB:mw
encs.
Jash-Rotation

EXHIBIT "A"
JASH INTERNATIONAL, INC.

| <u>DATE OF FTC APPROVAL</u> | <u>DESCRIPTION</u> |
|------------------------------------|---------------------------|
| <u>Double Diamond</u> | |
| 7/22/99 | Rotation Plan |
| 3/29/02 | Modified Plan |
| 4/1/03 | Expansion Plan |
| <u>Miss Diamond</u> | |
| 3/29/02 | Rotation Plan |
| <u>A One</u> | |
| 4/9/02 | Rotation Plan |
| <u>Pavillion</u> | |
| 7/3/02 | Rotation Plan |
| <u>Diamond Diamond</u> | |
| 11/13/02 | Rotation Plan |
| <u>Lakes</u> | |
| 12/10/03 | Rotation Plan |
| <u>Sutra</u> | |
| 11/6/08 | Rotation Plan |

EXHIBIT 'B' LIST OF CIGARETTES
JASH INTERNATIONAL, INC.

SONORA

Full Flavor King Size Soft Pack

Light King Size Soft Pack

Menthol King Size Soft Pack

Full Flavor 100's Soft Pack

Light 100's Soft Pack

Ultra Light 100's Soft Pack

Menthol 100's Soft Pack

EXHIBIT "C"
JASH INTERNATIONAL, INC.
CHART OF HEALTH WARNINGS

| Brand Name | Quarter One Jan. 1st to March 31st | Quarter Two April 1st to June 30th | Quarter Three July 1st to Sept. 30th | Quarter Four Oct. 1st to Dec. 31st |
|-------------------|---|---|---|---|
| Double Diamond | A | B | C | D |
| Miss Diamond | C | D | A | B |
| A One | B | C | D | A |
| Pavilion | D | A | B | C |
| Diamond Diamond | A | B | C | D |
| Lakes | C | D | A | B |
| Sutra Bidis | B | C | D | A |
| Sonora | D | A | B | C |

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

**Selected packaging samples from those
submitted with the plan.**



Underage
Sale
Prohibited



SONORA

FULL FLAVOR

20 CLASS A CIGARETTES

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

SONORA

FULL FLAVOR

20 CLASS A CIGARETTES

MADE IN INDIA



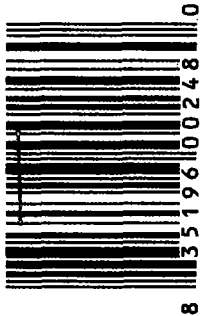
SONORA



SONORA

MENTHOL 100'S

200 CLASS A CIGARETTES



SONORA

MENTHOL 100'S

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



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

Division of Advertising Practices

February 19, 2009

Barry M. Boren, Esq.
One Datran
9100 S. Dadeland Blvd.
Suite 1800
Miami, FL 33156

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of Jash International, Inc. ("Jash") on February 9, 2009, calling for quarterly rotation of the four health warnings on packaging for the Sonora brand of cigarettes.

The health warnings on the sample packs and cartons of the Sonora brand submitted with your October 30, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. Jash's plan for packaging for the Sonora brand is hereby approved for the following seven soft pack varieties: Full Flavor King, Full Flavor 100's, Light King, Light 100's, Menthol King, Menthol 100's, and Ultra Light 100's. 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.

If Jash does decide 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.

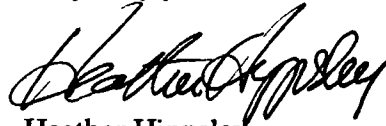
You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services ("HHS"). Furthermore, the Tariff Act of 1930, 19 U.S.C. § 1681a(c)(1), 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.

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.

Barry M. Boren, Esq.
February 19, 2009
Page 2

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

Very truly yours,

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

Heather Hipsley
Acting Associate Director



February 18, 2009

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

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

Dear Ms. Mary Engle:

The purpose of this letter is to request renewal earlier this year. The reason for this request is that your approval letter must accompany our Annual Certification Reports for each state that are due by the end of March and by having your Letter of Approval before March would certainly allow us to make timely filings with all the states.

We would like to request renewal for 1st Class Brand, Ultra Buy Brand, Shield Brand, Wildhorse Brand and ICE The Ultimate Menthol Brand. There are no changes in packaging for these Brands and warnings will appear exactly as previously submitted in 2007 and 2008.

Premier Manufacturing would like to continue to display the four health warnings an equal number of times on the packs and cartons for each brand style of the 1st Class, Ultra Buy, Shield, Wildhorse and ICE The Ultimate Menthol brands for the one-year period beginning on the date of approval of this plan. Premier will keep records demonstrating compliance with the plan.

The four warnings that will be displayed are:

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

www.GoPremier.com

17998 Chesterfield Airport Road. • Chesterfield, Missouri 63005 • (636) 537-5348 • Fax (636) 537-3359 • email: info@gopremier.com



-Page 2-

Premier will continue to comply with the advertising rotation plans previously filed for its brands on November 25, 2002, May 23, 2003, April 18, 2007 and as modified by letter dated October 9, 2007 and approved for the 1st Class, Ultra Buy, Shield, Wildhorse, and ICE The Ultimate Menthol brands.

Our sales for the last fiscal year (calendar year 2008) did not exceed [REDACTED] sticks for any one brand style. We do not anticipate sales to exceed [REDACTED] sticks for any one brand style of cigarettes that we manufacture during the one-year period covered by this plan.

Premier is requesting approval for 2009 on the same Brands and styles that have been previously approved in 2008. Premier does not manufacture or import any additional brands of cigarettes. The following brands and styles are manufactured in the United States:

1st Class: Full Flavor King soft pack, Full Flavor King Box, Full Flavor 100 soft pack, Full Flavor 100 Box, Light King soft pack, Light King Box, Light 100 soft pack, Light 100 Box, Menthol King soft pack, Menthol 100 soft pack, Menthol 100 Box, Light Menthol King soft pack, Light Menthol 100 soft pack, Ultra Light King soft pack, Ultra Light 100 soft pack, Ultra Light 100 Box, Non-Filter King soft pack.

Ultra Buy: Full Flavor King soft pack, Full Flavor King Box, Full Flavor 100 soft pack, Full Flavor 100 Box, Light King soft pack, Light King Box, Light 100 soft pack, Light 100 Box, Menthol King soft pack, Menthol 100 soft pack, Menthol 100 Box, Light Menthol King soft pack, Light Menthol 100 soft pack, Ultra Light King soft pack, Ultra Light 100 soft pack, Ultra Light 100 Box, Non-Filter King soft pack.

Shield: Full Flavor King soft pack, Full Flavor King Box, Full Flavor 100 soft pack, Full Flavor 100 Box, Light King soft pack, Light King Box, Light 100 soft pack, Light 100 Box, Menthol King soft pack, Menthol King Box, Menthol 100 soft pack, Menthol 100 Box, Light Menthol King soft pack, Light Menthol 100 soft pack, Ultra Light King soft pack, Ultra Light 100 soft pack, Ultra Light 100 Box, Non-Filter King soft pack.

Wildhorse: Full Flavor King soft pack, Full Flavor King Box, Full Flavor 100 soft pack, Full Flavor 100 Box, Light King soft pack, Light King Box, Light 100 soft pack, Light 100 Box, Menthol King soft pack, Menthol 100 soft pack, Menthol 100 Box, Light Menthol 100 soft pack, Ultra Light King soft pack, Ultra Light 100 soft pack, Ultra Light 100 Box, Non-Filter King soft pack.

ICE The Ultimate Menthol: Full Flavor King soft pack, Full Flavor King Box, Full Flavor 100s soft pack, Full Flavor 100s Box, Light King Box, Light 100s Box, Mild Kings soft pack, Mild King Box, Mild 100s soft pack, Mild 100s Box.

www.GoPremier.com

17998 Chesterfield Airport Road. • Chesterfield, Missouri 63005 • (636) 537-5348 • Fax (636) 537-3359 • email: info@gopremier.com



-Page 3-

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

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

Sincerely,

A handwritten signature in cursive script that reads "Terri Albright".

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

www.GoPremier.com

17998 Chesterfield Airport Road. • Chesterfield, Missouri 63005 • (636) 537-5348 • Fax (636) 537-3359 • email: info@gopremier.com



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

Division of Advertising Practices

February 19, 2009

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

Dear Ms. Albright:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Premier Manufacturing, Inc. (“Premier”) on February 18, 2009, calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the “1st Class,” “Ultra Buy,” “Shield,” “Wildhorse,” and “ICE The Ultimate Menthol” brands of cigarettes.

Premier’s sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your February 26, March 15, March 29, April 4, and April 18, 2007 and February 28, 2008 letters appear to comply with the requirements of the Cigarette Act for size and conspicuousness. Premier’s plan for the display of the four health warnings on packaging is hereby approved for the following:

- seventeen varieties of the “1st Class” brand of cigarettes: Full Flavor King (soft pack and box), Full Flavor 100 (soft pack and box), Light King (soft pack and box), Light 100 (soft pack and box), Menthol King soft pack, Menthol 100 (soft pack and box), Light Menthol King soft pack, Light Menthol 100 soft pack, Ultra Light King soft pack, Ultra Light 100 (soft pack and box), and Non-filter King soft pack;
- seventeen varieties of the “Ultra Buy” brand of cigarettes: Full Flavor King (soft pack and box), Full Flavor 100 (soft pack and box), Light King (soft pack and box), Light 100 (soft pack and box), Menthol King soft pack, Menthol 100 (soft pack and box), Light Menthol King soft pack, Light Menthol 100 soft pack, Ultra Light King soft pack, Ultra Light 100 (soft pack and box), and Non-filter King soft pack;

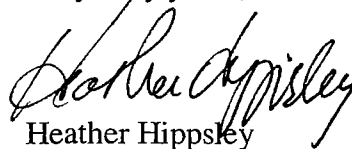
- eighteen varieties of the “**Shield**” brand of cigarettes: Full Flavor King (soft pack and box), Full Flavor 100 (soft pack and box), Light King (soft pack and box), Light 100 (soft pack and box), Menthol King (soft pack and box), Menthol 100 (soft pack and box), Light Menthol King soft pack, Light Menthol 100 soft pack, Ultra Light King soft pack, Ultra Light 100 (soft pack and box), and Non-filter King soft pack;
- sixteen varieties of the “**Wildhorse**” brand of cigarettes: Full Flavor King (soft pack and box), Full Flavor 100 (soft pack and box), Light King (soft pack and box), Light 100 (soft pack and box), Menthol King soft pack, Menthol 100 (soft pack and box), Light Menthol 100 soft pack, Ultra Light King soft pack, Ultra Light 100 (soft pack and box), and Non-filter King soft pack; and
- ten varieties of the “**ICE The Ultimate Menthol**” brand of cigarettes: Full Flavor King (soft pack and box), Full Flavor 100 (soft pack and box), Mild King (soft pack and box), Mild 100 (soft pack and box), Light King box, and Light 100 box.

This approval is effective on the date of this letter and ends on February 18, 2010. 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.

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

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

Very truly yours,



Heather Hippsley
Acting Associate Director

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



Commonwealth

B R A N D S, I N C.

February 19, 2009

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

**RE: COMMONWEALTH BRANDS, INC.
CIGARETTE LABELING PLANS**

Dear Ms. Engle:

The following provides the 2009 Cigarette Labeling plans for the following brands of Commonwealth Brands, Inc., 900 Church Street, Bowling Green, Kentucky, 42101:

- Davidoff
- Fortuna
- Malibu
- Montclair
- Riviera
- Sonoma
- Tuscany
- USA Gold
- West

Based on the sales volume for the one-year period ending December 31, 2008, it appears that the following five styles will exceed one-fourth of one percent (0.25%) of cigarettes sold in the United States.

USA Gold

- Full Flavor Filter King Size Box
- Full Flavor Filter 100's Box
- Light Filter King Size Box
- Light Filter 100's Box

Sonoma

- Full Flavor Filter King Size Box

The USA Gold Full Flavor Filter King Size Box brand style will continue to follow the quarterly rotation schedule approved on January 3, 2005. The remaining three (3) USA Gold styles (Full Flavor Filter 100's Box, Light Filter King Size Box, and Light Filter 100's Box) will be rotated quarterly according to the schedule attached at **Exhibit D**. The quarterly warning rotation is based on the date the product is packaged. The Sonoma Full Flavor King Size Box brand style will continue to follow the quarterly rotation schedule approved on February 21, 2008.

P.O. Box 51587, Bowling Green, KY 42102 Ph. (270) 781-9100 Fax (270) 781-7651

www.commonwealthbrands.com
An IMPERIAL TOBACCO GROUP company

For the remaining brand styles of the Davidoff, Fortuna, Malibu, Montclair, Riviera, Sonoma, Tuscany, USA Gold and West brands, this requests approval of a plan to conduct its manufacturing operations so that the four health warnings specified in 15 U.S.C. §1333(a)(1) of the Federal Cigarette Labeling and Advertising Act, shall appear on the packages and cartons of each brand style of cigarettes listed at attached **Exhibit A** (excepting, however, USA Gold Full Flavor Filter King Size Box, USA Gold Full Flavor Filter 100's Box, USA Gold Light Filter King Size Box, USA Gold Light Filter 100's Box and Sonoma Full Flavor Filter King Size Box), an equal number of times during the twelve-month period starting from the date this plan is approved by the FTC. During 2009, Commonwealth Brands will manufacture ninety-two brand styles. All but five (5) of Commonwealth's brand styles will qualify for this exemption which is set forth in 15 U.S.C. §1333(c)(2)(C). Commonwealth Brands will maintain records that document compliance with this rotation plan.

The sales figures for each of Commonwealth Brands' styles that qualify for the exemption for the one-year period ending December 31, 2008, are reported in the attached **Exhibit B**. Industry sales for the corresponding one-year period ending December 31, 2008, are projected to be 348.2 billion units. The source of industry sales is "The Maxwell Report:" First, Second, and Third Quarters, 2008 (November 2008) and numbers ascertained by Commonwealth Brands for the Fourth Quarter 2008.

None of Commonwealth Brands' other brand styles will exceed one-fourth of one percent (0.25%) of cigarettes sold in the United States for the one-year period to be covered by this plan.

Commonwealth's previously approved plans provided for package and carton rotation in accordance with Section 4(a)(1).

Commonwealth Brands' total sales volume for 2008 was [REDACTED] units. Commonwealth Brands' estimated total sales volume for 2009 is [REDACTED] units. Commonwealth sales volume is measured on a calendar year.

The statutory requirement that more than half of the cigarettes sold by Commonwealth in the United States are packaged into brand styles that fall below the maximum volume is satisfied as well. The five (5) brand styles (USA Gold Full Flavor Filter King Size Box, USA Gold Full Flavor Filter 100's Box, USA Gold Light Filter King Size Box, USA Gold Light Filter 100's Box and Sonoma Full Flavor Filter King Size Box) which exceed the one-fourth of one percent (0.25%) market share in 2008 accounted for [REDACTED] of the company's total sales volume. The remaining [REDACTED] of the company's total sales volume for 2008 is distributed among the other eighty-seven styles.

Commonwealth projects that five (5) brand styles (USA Gold Full Flavor Filter King Size Box, USA Gold Full Flavor Filter 100's Box, USA Gold Light Filter King Size Box, USA Gold Light Filter 100's Box and Sonoma Full Flavor Filter King Size Box) will exceed one-fourth of one percent (0.25%) market share in 2008. These brand styles are projected to account for [REDACTED] of the company's total volume for 2009.

The four health warnings in 2009 will appear exactly as shown on packs and cartons submitted with Commonwealth's letters of the following dates:

| <u>Dates</u> | <u>Brands</u> |
|-------------------------------|--|
| December 11, 2006 | Malibu, Montclair, Riviera, Sonoma and USA Gold |
| April 6, 2007 | Tuscany |
| November 9, 2007 | Davidoff Black Full-Flavor Filter, Davidoff White Light Filter |
| December 12, 2007 | Davidoff Classic Full-Flavor Filter, Davidoff Classic Light Filter, Davidoff Menthol Filter and Davidoff Menthol Light Filter |
| February 22 and April 4, 2008 | West |
| May 6, 2008 | Davidoff Slims Light and Davidoff Slims Menthol Light |
| June 24, 2008 | Fortuna |

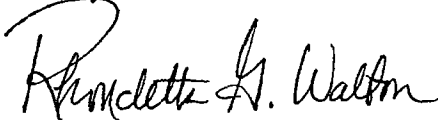
Ms. Mary K. Engle
Page 3
February 19, 2009

The warnings read precisely as required by the Cigarette Labeling and Advertising Act. Packaging has not changed since the approval of the company's plans in 2008.

Commonwealth Brands will continue to utilize the previously approved warning rotation schedule, attached at Exhibit C, for advertising.

If you require any additional information, please contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Rhondetta G. Walton". The signature is written in a cursive, flowing style.

Rhondetta G. Walton
Legal Counsel

Attachments:

Exhibit A – List of Brand Styles as of January 1, 2009

Exhibit B – Cigarette Volume 01/01/2008 – 12/31/2008

Exhibit C – Quarterly Warning Rotation Plan for Advertisements

Exhibit D – USA Gold Brand Quarterly Warning Rotation Plan for Packaging

cc: William H. Melton, Vice President, Compliance and Regulations

EXHIBIT A

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

BRAND-STYLES AS OF JANUARY 1, 2009

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

| | |
|-----------|--|
| DAVIDOFF | FULL FLAVOR FILTER LUXURY LENGTH |
| DAVIDOFF | LIGHT FILTER LUXURY LENGTH |
| DAVIDOFF | MENTHOL FILTER LUXURY LENGTH |
| DAVIDOFF | MENTHOL LIGHT FILTER LUXURY LENGTH |
| DAVIDOFF | BLACK FULL FLAVOR FILTR LUXURY LENGTH |
| DAVIDOFF | WHITE LIGHT FILTER LUXURY LENGTH |
| DAVIDOFF | SLIMS LIGHT FILTER LUXURY LENGTH |
| DAVIDOFF | SLIMS MENTHOL LIGHT FILTER LUXURY LENGTH |
| | |
| FORTUNA | FULL FLAVOR FILTER KING SIZE |
| FORTUNA | LIGHT FILTER KING SIZE |
| FORTUNA | MENTHOL FILTER KING SIZE |
| | |
| MALIBU | LIGHT FILTER SLIMS BOX 100'S |
| MALIBU | LIGHT FILTER 100'S SOFT PACK |
| MALIBU | ULTRA LIGHT FILTER SLIMS BOX 100'S |
| MALIBU | ULTRA LIGHT FILTER 100'S SOFT PACK |
| MALIBU | MENTHOL LIGHT FILTER SLIMS BOX 100'S |
| MALIBU | MENTHOL LIGHT FILTER 100'S SOFT PACK |
| MALIBU | LIGHT FILTER 120'S SOFT PACK |
| MALIBU | MENTHOL LIGHT FILTER 120'S SOFT PACK |
| | |
| MONTCLAIR | FULL FLAVOR FILTER KING SIZE SOFT PACK |
| MONTCLAIR | FULL FLAVOR FILTER BOX KING SIZE |
| MONTCLAIR | FULL FLAVOR FILTER 100'S SOFT PACK |
| MONTCLAIR | LIGHT FILTER KING SIZE SOFT PACK |
| MONTCLAIR | LIGHT FILTER BOX KING SIZE |
| MONTCLAIR | LIGHT FILTER 100'S SOFT PACK |
| MONTCLAIR | ULTRA LIGHT FILTER KING SIZE SOFT PACK |
| MONTCLAIR | ULTRA LIGHT FILTER 100'S SOFT PACK |
| MONTCLAIR | MENTHOL LIGHT FILTER KING SIZE SOFT PACK |
| MONTCLAIR | MENTHOL LIGHT FILTER 100'S SOFT PACK |
| MONTCLAIR | MENTHOL FILTER 100'S SOFT PACK |
| | |
| RIVIERA | MENTHOL FILTER BOX KING SIZE |
| RIVIERA | MENTHOL FILTER KING SIZE SOFT PACK |
| RIVIERA | MENTHOL FILTER BOX 100'S |
| RIVIERA | MENTHOL FILTER 100'S SOFT PACK |
| | |
| SONOMA | FULL FLAVOR FILTER 100'S SOFT PACK |
| SONOMA | FULL FLAVOR FILTER 100'S BOX |
| SONOMA | LIGHT FILTER KING SIZE BOX |
| SONOMA | LIGHT FILTER 100'S SOFT PACK |
| SONOMA | LIGHT FILTER 100'S BOX |

| | |
|----------|--|
| SONOMA | ULTRA LIGHT FILTER 100'S SOFT PACK |
| SONOMA | MENTHOL LIGHT FILTER 100'S SOFT PACK |
| SONOMA | MENTHOL LIGHT FILTER KING SIZE BOX |
| SONOMA | MENTHOL FILTER KING SIZE BOX |
| SONOMA | MENTHOL FILTER 100'S SOFT PACK |
| SONOMA | MENTHOL FILTER 100'S BOX |
| SONOMA | NON FILTER KING SIZE SOFT PACK |
| | |
| TUSCANY | FULL FLAVOR FILTER KING BOX |
| TUSCANY | FULL FLAVOR FILTER 100'S BOX |
| TUSCANY | LIGHT FILTER KING BOX |
| TUSCANY | LIGHT FILTER 100'S BOX |
| TUSCANY | ULTRA LIGHT 100'S BOX |
| TUSCANY | MENTHOL FILTER KING BOX |
| TUSCANY | MENTHOL LIGHT FILTER KING BOX |
| TUSCANY | MENTHOL LIGHT FILTER 100'S BOX |
| | |
| USA GOLD | FULL FLAVOR FILTER KING SIZE SOFT PACK |
| USA GOLD | FULL FLAVOR FILTER 100'S SOFT PACK |
| USA GOLD | LIGHT FILTER KING SIZE SOFT PACK |
| USA GOLD | LIGHT FILTER 100'S SOFT PACK |
| USA GOLD | ULTRA LIGHT FILTER KING SIZE SOFT PACK |
| USA GOLD | ULTRA LIGHT FILTER 100'S SOFT PACK |
| USA GOLD | ULTRA LIGHT FILTER 100'S BOX |
| USA GOLD | MENTHOL LIGHT FILTER KING SIZE SOFT PACK |
| USA GOLD | MENTHOL LIGHT FILTER 100'S BOX |
| USA GOLD | MENTHOL LIGHT FILTER 100'S SOFT PACK |
| USA GOLD | MENTHOL FILTER KING SIZE SOFT PACK |
| USA GOLD | MENTHOL FILTER KING SIZE BOX |
| USA GOLD | MENTHOL FILTER 100'S SOFT PACK |
| USA GOLD | MENTHOL FILTER 100'S BOX |
| USA GOLD | NON FILTER KING SIZE SOFT PACK |
| | |
| WEST | FULL FLAVOR FILTER KING SIZE BOX |
| WEST | LIGHT FILTER KING SIZE BOX |
| WEST | MENTHOL FILTER KING SIZE BOX |
| WEST | MENTHOL LIGHT FILTER KING BOX |
| WEST | FULL FLAVOR FILTER 100'S BOX |
| WEST | LIGHT FILTER 100'S BOX |
| WEST | MENTHOL FILTER 100'S BOX |
| WEST | MENTHOL LIGHT FILTER 100'S BOX |
| WEST | MEDIUM FILTER KING SIZE BOX |
| WEST | SUPER LIGHTS FILTER KING SIZE BOX |
| WEST | ORIGINAL ICE FILTER KING SIZE BOX |
| WEST | ICE FILTER KING SIZE BOX |
| WEST | ULTRA LIGHTS FILTER KING SIZE BOX |
| WEST | MEDIUM FILTER 100'S BOX |
| WEST | SUPER LIGHTS FILTER 100'S BOX |
| WEST | ORIGINAL ICE FILTER 100'S BOX |
| WEST | ICE FILTER 100'S BOX |
| WEST | ULTRA LIGHTS FILTER 100'S BOX |

BRAND STYLES UTILIZING THE QUARTERLY WARNING STATEMENT ROTATION (15 U.S.C. §1333(C)(1)):

| | |
|----------|----------------------------------|
| USA GOLD | FULL FLAVOR FILTER KING SIZE BOX |
| USA GOLD | FULL FLAVOR FILTER 100'S BOX |
| USA GOLD | LIGHT FILTER KING SIZE BOX |
| USA GOLD | LIGHT FILTER 100'S BOX |

| | |
|--------|----------------------------------|
| SONOMA | FULL FLAVOR FILTER KING SIZE BOX |
|--------|----------------------------------|

EXHIBIT B

02/05/09 15:48:50

Commonwealth Brands, Inc.
Cigarette Volume (000's)
January 1, 2008 - December 31, 2008

PAGE 1

| DESCRIPTION | Style Number | Description | TOTAL |
|---------------|------------------------------|---------------------------|------------|
| Black & White | 06272 | LIP Davidoff Black FF | [REDACTED] |
| | 06273 | LIP Davidoff White Light | |
| | Brand Black & White TOTAL | | |
| DAVIDOFF | 06253 | LIP Davidoff Prem Classic | [REDACTED] |
| | 06254 | LIP Davidoff Prem Light | |
| | 06255 | LIP Davidoff Prem Menthol | |
| | 06256 | LIP Davidoff Prem Ment Li | |
| | | Brand DAVIDOFF TOTAL | [REDACTED] |
| FORTUNA | 30238 | LIP Fortuna FF King Box | [REDACTED] |
| | 30239 | LIP Fortuna Light King Bo | |
| | 30243 | LIP Fortuna FF Ment King | |
| | 38238 | Fortuna FF King Box PR Tx | |
| | 38239 | Fortuna Lt King Box PR Tx | |
| | 38243 | Fortuna Ment K Box PR Tax | |
| | | Brand FORTUNA TOTAL | [REDACTED] |
| Malibu | 00200 | MALIBU LIGHT 120 | [REDACTED] |
| | 00201 | MALIBU LT 100'S | |
| | 00202 | MALIBU ULLT 100'S | |
| | 00203 | MALIBU MT LT 100'S | |
| | 00204 | Malibu Lt Sl Box | |
| | 00205 | MALIBU UT LT SL BOX | |
| | 00206 | MALIBU MN LT SL BOX | |
| | 00207 | MALIBU MENTHOL LIGHT 120 | |
| | | Brand Malibu TOTAL | [REDACTED] |
| Montclair | 03220 | Montclair Full Flavor Kin | [REDACTED] |
| | 03221 | Montclair Light King 6M | |
| | 03222 | Montclair Full Flavor 100 | |
| | 03223 | Montclair Light 100 6M | |
| | 03224 | Montclair Menthol Light 1 | |
| | 03225 | Montclair Ultra Light 100 | |
| | 03729 | Montclair FF Kg Box | |
| | 03730 | Montclair Lights Kings Bo | |
| | 03734 | Montclair Mnt Lt Kings | |
| | 03738 | Montclair FF Menthol 100' | |
| 03739 | Montclair Ultra Lights Ki | | |

| DESCRIPTION | Style Number | Description | TOTAL | | |
|-------------|--------------|---------------------------|------------|-----------------------|------------|
| Montclair | 33220 | LIP Montclair FF King 6M | [REDACTED] | | |
| | 33221 | LIP Montclair Light King | | | |
| | 33222 | LIP Montclair FF 100 6M | | | |
| | 33223 | LIP Montclair Light 100 6 | | | |
| | 33224 | LIP Montclair Ment Lt 100 | | | |
| | 33225 | LIP Montclair Ul Lt 100 6 | | | |
| | 33729 | LIP Montclair FF Kg Box | | | |
| | 33730 | LIP Montclair Lights Kg B | | | |
| | 33734 | LIP Montclair Mnt Lt King | | | |
| | 33738 | LIP Montclair FF Menthol | | | |
| | 33739 | LIP Montclair Ultra Lts K | | | |
| | | | | Brand Montclair | [REDACTED] |
| | | | | TOTAL | |
| | Riviera | 03851 | | Riviera Menthol Kings | [REDACTED] |
| 03853 | | Riviera Menthol 100's | | | |
| 03854 | | Riviera Kings Ment Box | | | |
| 03855 | | Riviera Menthol 100's Box | | | |
| | | Brand Riviera | [REDACTED] | | |
| | | TOTAL | | | |
| Sonoma | 04269 | Sonoma FF Ment 100 Box | [REDACTED] | | |
| | 04274 | Sonoma FF Menthol King Bo | | | |
| | 04275 | Sonoma Light Menthol King | | | |
| | 04276 | Sonoma FF King Box 6M | | | |
| | 04277 | Sonoma FF 100 Box | | | |
| | 04278 | Sonoma Menthol Lt 100 6M | | | |
| | 04279 | SONOMA FF MENTHOL 100 | | | |
| | 04280 | Sonoma Ultra Lt 100 6M | | | |
| | 04281 | Sonoma Light 100 6M | | | |
| | 04282 | Sonoma FF 100 6M | | | |
| | 04283 | Sonoma Non-Filter King | | | |
| | 04284 | Sonoma Light King Box 6M | | | |
| | 04285 | Sonoma Light 100 Box 6M | | | |
| | 34269 | LIP Sonoma FFM 100 Box | | | |
| | 34274 | LIP Sonoma FF Ment Kg Box | | | |
| | 34275 | LIP Sonoma Lt Ment Kg Box | | | |
| | 34276 | LIP Sonoma FF King Box 6M | | | |
| | 34277 | LIP Sonoma FF 100 Box | | | |
| | 34278 | LIP Sonoma Ment Lt 100 6M | | | |
| | 34279 | LIP SONOMA FF MENT 100 | | | |
| | 34280 | LIP Sonoma Ultra Lt 100 6 | | | |
| | 34281 | LIP Sonoma Light 100 6M | | | |
| | 34282 | LIP Sonoma FF 100 6M | | | |
| | 34283 | LIP Sonoma Non-Filter Kin | | | |

| DESCRIPTION | Style Number | Description | TOTAL |
|-------------|---------------------------|---------------------------|------------|
| Sonoma | 34284 | LIP Sonoma Lt King Box 6M | [REDACTED] |
| | 34285 | LIP Sonoma Lt 100 Box 6M | |
| | | Brand Sonoma | [REDACTED] |
| | | TOTAL | |
| TUSCANY | 05240 | Tuscany Full Flavor King | [REDACTED] |
| | 05241 | Tuscany Full Flavor 100 B | |
| | 05242 | Tuscany Light King Box | |
| | 05244 | Tuscany Light 100 Box | |
| | 05245 | Tuscany Ult Lt 100 Box | |
| | 05264 | Tuscany FF Menthol KG Box | |
| | 05265 | Tuscany Light Menthol Kin | |
| | 05266 | Tuscany Lt Men 100 Box | |
| | 35240 | LIP Tuscany FF King Box | |
| | 35241 | LIP Tuscany FF 100 Box | |
| | 35242 | LIP Tuscany Light King Bo | |
| | 35244 | LIP Tuscany Light 100 Box | |
| | 35245 | LIP Tuscany Ult Lt 100 Bo | |
| | 35264 | LIP Tuscany FF Menthol KG | |
| | 35265 | LIP Tuscany Lt Ment King | |
| | 35266 | LIP Tuscany Lt Men 100 Bo | |
| | | Brand TUSCANY | [REDACTED] |
| | | TOTAL | |
| USA Gold | 01208 | USA Gold FF Menthol King | [REDACTED] |
| | 01209 | USA Gold Full Flavor 100 | |
| | 01210 | USA Gold Light 100 Box | |
| | 01211 | USA Gold FF 100 Box | |
| | 01212 | USA Gold FF Menthol KG Bo | |
| | 01213 | USA Gold Ultra Lt 100 Box | |
| | 01214 | USA Gold FF Menthol 100 B | |
| | 01215 | USA Gold Non-Filter King | |
| | 01216 | USA Gold FF King Box 6M | |
| | 01217 | USA Gold Lights Kings Box | |
| | 01218 | USA Gold Ultra Light King | |
| | 01219 | USA Gold Ultra Lt 100 6M | |
| | 01228 | USA Gold Light 100 6M | |
| | 01232 | USA Gold Lt Men 100 Box | |
| | 01233 | USA Gold Light King 6M | |
| | 01234 | USA Gold Full Flavor Kg 6 | |
| | 01235 | USA Gold Menthol Light Ki | |
| | 01236 | USA Gold Menthol Lt 100 6 | |
| | 01237 | USA Gold FF Menthol 100's | |
| 31208 | LIP USA Gold FF Ment Kg 6 | | |
| 31209 | LIP USA Gold FF 100 6M | | |

| DESCRIPTION | Style Number | Description | TOTAL |
|-------------|--------------|---------------------------|------------|
| USA Gold | 31210 | LIP USA Gold Light 100 Bo | [REDACTED] |
| | 31211 | LIP USA Gold FF 100 Box | |
| | 31212 | LIP USA Gold FF Ment KG B | |
| | 31213 | LIP USA Gold Ult Lt 100 B | |
| | 31214 | LIP USA Gold FF Ment 100 | |
| | 31215 | LIP USA Gold Non-Filter 6 | |
| | 31216 | LIP USA Gold FF Kg Box 6M | |
| | 31217 | LIP USA Gold Lt Kg Box 6M | |
| | 31218 | LIP USA Gold Ul Lt King | |
| | 31219 | LIP USA Gold Ul Lt 100 6M | |
| | 31228 | LIP USA Gold Light 100 6M | |
| | 31232 | LIP USA Gold Lt Men 100 B | |
| | 31233 | LIP USA Gold Light King 6 | |
| | 31234 | LIP USA Gold FF Kg 6M | |
| | 31235 | LIP USA Gold Ment Lt Kg | |
| | 31236 | LIP USA Gold Ment Lt 100 | |
| | 31237 | LIP USA Gold FF Ment 100 | |

Brand USA Gold
TOTAL [REDACTED]

FINAL TOTALS
TOTAL [REDACTED]

* * * E N D O F R E P O R T * * *

EXHIBIT C

**COMMONWEALTH BRANDS
ROTATION PLAN
FOR ADVERTISEMENTS**

| QUARTER IN WHICH MATERIALS ARE PRODUCED | WARNING NOTICE UTILIZED | | | |
|---|-------------------------|--|--------|-----------|
| | BRAND | | | |
| | USA GOLD | RIVIERA | SONOMA | MONTCLAIR |
| FIRST | A | B | C | D |
| SECOND | B | C | D | A |
| THIRD | C | D | A | B |
| FOURTH | D | A | B | C |
| | DAVIDOFF | TUSCANY | WEST | MALIBU |
| FIRST | A | B | C | D |
| SECOND | B | C | D | A |
| THIRD | C | D | A | B |
| FOURTH | D | A | B | C |
| | FORTUNA | MULTIPLE BRANDS/ NON-BRAND SPECIFIC | | |
| FIRST | A | A | | |
| SECOND | B | B | | |
| THIRD | C | C | | |
| FOURTH | D | D | | |

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

EXHIBIT D

**USA GOLD BRAND
QUARTERLY WARNING ROTATION PLAN
PACKAGING**

| QUARTER IN WHICH PRODUCT IS PACKAGED | WARNING NOTICE UTILIZED |
|---|--------------------------------|
|---|--------------------------------|

| | |
|--------------------------------|---|
| FIRST (JANUARY 1—MARCH 31) | A |
| SECOND (APRIL 1—JUNE 30) | B |
| THIRD (JULY 1—SEPTEMBER 30) | C |
| FOURTH (OCTOBER 1—DECEMBER 31) | D |

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



Division of Advertising Practices

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

February 20, 2009

Mr. William H. Melton
Vice President, Compliance and Regulations
Commonwealth Brands, Inc.
900 Church Street
Bowling Green, KY 42102

Dear Mr. Melton:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Commonwealth Brands, Inc. (“Commonwealth”) on February 19, 2009 calling for simultaneous display of the four health warnings on packaging for certain varieties of the Davidoff, Fortuna, Malibu, Montclair, Riviera, Sonoma, Tuscany, USA Gold, and West brands of cigarettes. The plan also calls for quarterly rotation of the health warnings on the packs and cartons of the Full Flavor 100's hard pack, Light king size hard pack and Light 100's hard pack varieties of the USA Gold brand.

Commonwealth's sales of the brand styles for which its plan calls for the simultaneous display of the warnings on packaging appear to qualify for this alternative to quarterly rotation of the warnings. The warnings on the sample packs and cartons submitted with your December 11, 2006, April 6, 2007, November 9, 2007, December 12, 2007, February 22, 2008, April 4, 2008, May 6, 2008, and June 24, 2008 letters appear to meet the requirements of the Cigarette Act for size and conspicuousness.¹ Commonwealth's plan for the simultaneous display of the four health warnings on packaging for the Davidoff, Fortuna, Malibu, Montclair, Riviera, Sonoma, Tuscany, West, and USA Gold brands of cigarettes is hereby approved for the varieties listed in its plan. This approval is effective on the date of this letter and ends on February 19, 2010. Commonwealth's plan for quarterly rotation of the four health warnings on packaging for the Full Flavor 100's hard pack, Light king size hard pack, and Light 100's hard pack varieties of the USA Gold brand is also approved. Approval of Commonwealth's plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the

¹ Although the warnings on the packaging of some of the brand styles for the Davidoff brand initially submitted were not sufficiently conspicuous, corrected samples were submitted. This approval only pertains to packaging that meets the requirements of the Cigarette Act.

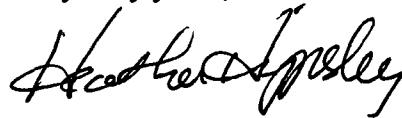
Mr. William H. Melton
February 20, 2009
Page 2

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

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

If you have any questions regarding this approval, please contact Kimberly Gainer at (202) 326-2223.

Very truly yours,



Heather Hipsley
Acting 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 OFFICE OF

G. GEORGE BERTRAM

RESULT DRIVEN REPRESENTATION

February 10, 2009

WWW.RECOVERYLAW.COM

**CONTAINS TRADE SECRETS
AND CONFIDENTIAL
BUSINESS INFORMATION
NOT FOR PUBLIC DISCLOSURE**

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

Attention: Ms. Sallie Schools

Amended Renewal of
Surgeon General's Warning Rotation Plan for
Tantus Tobacco LLC

For Berkley, Berley, Main Street, Sport, Golden Blend, GSmoke, 24/7,
Bridgeport, and Yukon Cigarettes

Dear Ms. Engle:

Please be advised that I am the attorney for Tantus Tobacco, a manufacturer of tobacco products, located at 200 Progress Dr., Russell Springs, Kentucky 42642; phone number (270)-866-8888. Tantus has been manufacturing the following nine brands of cigarettes at its facility: Berkley, Berley, Main Street, Sport, Golden Blend, GSmoke, Dillon, 24/7, and Superior. Tantus wishes to consolidate all of its previously approved plans into one plan for the brand names "Berkley, Berley, Main Street, Sport, Golden Blend, GSmoke, and 24/7, and incorporate two new brand families (Bridgeport and Yukon) in this plan. Tantus no longer intends to manufacture or sell cigarettes under the "Superior" or "Dillon" brand names and is not seeking to renew FTC approval for these brands. The contact person for the company will continue to be its President, Brian Cooper, who can be reached at the above address and phone number.

The brand styles of Berkley, Berley, Main Street, Sport, Golden Blend, GSmoke, 24/7, Bridgeport and Yukon brand cigarettes Tantus intends to manufacture are listed on Exhibit "A". Actual samples of the Berkley, Berley, Main Street, Sport, Golden Blend, GSmoke, and 24/7 packs and cartons for the various brand styles

listed on Exhibit "A" (showing exactly where and how the four (4) Surgeons General's health warnings appear and will continue to appear on those brands and styles Tantus is manufacturing) were enclosed within the March 9, 2005, May 18, 2005, August 15, 2006, October 16, 2006, November 6, 2006, June 5, 2007, June 7, 2007, June 11, 2007, December 11, 2007, December 17, 2007, and May 12, 2008 submissions and approved on various dates by the FTC. None of the packs or cartons have changed since they were submitted, with the exception of the addition of "FSC" above the bar code which in no way effects where and how the four (4) Surgeons General's health warnings appear and will continue to appear on individual packs and cartons of Berkley, Berley, Main Street, Sport, Golden Blend, GSmoke, and 24/7. I have enclosed pack and carton samples showing exactly how the warnings will appear on the Bridgeport and Yukon brand styles listed on Exhibit "A" with this submission.

In fiscal year 2008, (January 1, 2008 through December 31, 2008), Tantus manufactured approximately [REDACTED] cigarettes (all were Golden Blend, Berkley, Berley, Main Street, Sport, and GSmoke brand cigarettes). Tantus anticipates manufacturing less than [REDACTED] cigarettes in fiscal year 2009. A chart outlining Tantus' sales for fiscal year 2008 and anticipated manufacturing plans for fiscal year 2009 by brand is attached hereto as Exhibit "B".

No one brand style of cigarettes sold by Tantus has, for the past fiscal year, constituted more than 1/4 of 1% of all the cigarettes sold in the United States in such fiscal year and no one brand style will constitute more than 1/4 of 1% of all the cigarettes sold in the United States in the next fiscal year. In addition, more than one-half of the cigarettes manufactured by Tantus for sale in the United States in fiscal year 2008 were packaged into brand styles which met the requirements of 15 U.S.C. § 1333(c)(2)(A)(I).

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

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

Tantus will place special orders for the specific health warnings needed to ensure that the rotation is equalized for each brand style by the plan's anniversary date.

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

Nothing herein shall be construed to require the manufacture, packing, distribution, or importation of any cigarette during any period of time. Tantus shall be deemed to have satisfied its responsibilities under the plan if it has taken reasonable steps to ensure that the warnings as they appear on the packs and cartons comply with the statutory requirements by: (1) providing by written contract or the giving of clear instructions, or otherwise, for the rotation of the warning statements required by the Act in accordance with the pertinent provisions of this plan; and (2) preventing the recurrence of any mistakes, errors, or omissions that have come to its attention.

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

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

Tantus intends to advertise its Bridgeport and Yukon brands. 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. All Bridgeport and Yukon brands will be rotated quarterly according to the rotation schedule at Exhibit C attached hereto. We will be using those same warning statement formats that we submitted August 23, 2005.

Tantus has an internet advertising plan in place for its Berkley, Berley, 24/7, Golden Blend, GSmoke, MainStreet, and Sport cigarettes that was approved on September 18, 2008. Tantus does not intend to advertise the Bridgeport and Yukon brands on the internet or billboards at this time and will submit a plan and receive approval prior to any internet or billboard advertising of these brands.

We believe this plan complies in all respects with the Federal Cigarette Labeling and Advertising Act, as amended, (15 U.S.C. § 1331 et seq.) including any modifications made by the Public Health Act of 1969, the Comprehensive Smoking Education Act of 1984, the Nurses' Education Amendments of 1985 and

the Imported Cigarette Compliance Act of 2000. For this reason, we hereby request that you approve this renewal plan as soon as possible.

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

Sincerely,

A handwritten signature in black ink, appearing to read "G. George Bertram". The signature is stylized with a large, sweeping flourish at the end.

G. George Bertram
Attorney at Law

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

24/7 CIGARETTES

Full Flavor King Box

Berley

Full Flavor King Box

Full Flavor King Soft

Full Flavor 100's Soft

Full Flavor 100's Box

Light King Box

Light King Soft

Light 100's Soft

Light 100's Box

Menthol King Soft

Menthol 100's Soft

Menthol 100's Box

Menthol King Box

Menthol Light 100's Box

Menthol Light 100's Soft

Menthol Light King Box

Menthol Light King Soft

Ultra Light 100's Soft

Ultra Light 100's Box

Ultra Light King Box

Ultra Light King Soft

Non Filter

Berkley

Full Flavor King Box

Full Flavor King Soft

Full Flavor 100's Soft

Full Flavor 100's Box

Light King Box

Light King Soft

Light 100's Soft

Light 100's Box

Ultra Light King Soft

Ultra Light 100's Soft

Ultra Light 100's Box

Menthol King Soft

Menthol 100's Soft
Menthol 100's Box
Menthol Light King Soft
Menthol Light 100's Soft
Menthol Light 100's Box
Non Filter

Golden Blend

Full Flavor King Soft
Full Flavor 100's Soft
Full Flavor King Box
Full Flavor 100's Box
Light King Soft
Light 100's Soft
Light King Box
Light 100's Box
Ultra Light 100's Soft
Ultra Light 100's Box
Menthol King Soft
Menthol 100's Soft
Menthol 100's Box
Menthol Light 100's Box
Menthol Light 100's Soft
Non Filter

Main Street

Full Flavor King Soft
Full Flavor 100's Soft
Full Flavor King Box
Full Flavor 100's Box
Light King Soft
Light 100's Soft
Light King Box
Light 100's Box
Ultra Light 100's Soft
Ultra Light 100's Box
Ultra Light King Box
Menthol King Soft
Menthol 100's Soft
Menthol 100's Box
Menthol King Box
Menthol Light 100's Soft
Menthol Light 100's Box
Non Filter King Soft

G Smoke

Full Flavor King Soft
Full Flavor 100's Soft
Full Flavor King Box
Full Flavor 100's Box (W)
Full Flavor 100's Box
Light King Soft
Light 100's Soft
Light King Box
Light 100's Box
Light 100's Box (W)
Ultra Light 100's Soft
Menthol King Soft
Menthol 100's Soft
Menthol King Box
Menthol Light 100's Box (W)

Sport

Full Flavor King Soft
Full Flavor 100's Soft
Full Flavor King Box
Full Flavor 100's Box
Light King Soft
Light 100's Soft
Light King Box
Light 100's Box
Ultra Light 100's Soft
Ultra Light 100's Box
Ultra Light King Box
Menthol King Soft
Menthol 100's Soft
Menthol King Box
Menthol 100's Box
Menthol Light 100's Soft
Menthol Light 100's Box
Non Filter King Soft

Bridgeport

Full Flavor 100's Soft
Full Flavor King Soft
Full Flavor 100's Box
Full Flavor King Box
Light 100's Soft
Light 100's Box

Light King Box
Menthol 100's Soft
Menthol 100's Box
Menthol King Soft
Menthol King Box
Menthol Light 100's Soft
Ultra Light 100's Soft
Ultra Light 100's Box
Non Filter King Soft

Yukon

Full Flavor 100's Soft
Full Flavor King Soft
Full Flavor King Box
Full Flavor 100's Box
Light 100's Soft
Light 100's Box
Light King Soft
Light King Box
Menthol 100's Soft
Menthol 100's Box
Menthol King Soft
Menthol King Box
Menthol Light 100's Soft
Ultra Light 100's Soft
Ultra Light 100's Box
Non Filter King Soft

EXHIBIT "B"
TANTUS TOBACCO, LLC

Cigarette Brand

Anticipated Sales in Fiscal 2009

Berkley

[REDACTED]

Berley

[REDACTED]

Sport

[REDACTED]

Main Street

[REDACTED]

GSmoke

[REDACTED]

Golden Blend

[REDACTED]

24/7

[REDACTED]

Bridgeport

[REDACTED]

Yukon

[REDACTED]

Cigarette Brand

Sales in Fiscal 2008

Berkley

[REDACTED]

Berley

[REDACTED]

Sport

[REDACTED]

Main Street

[REDACTED]

GSmoke

[REDACTED]

Golden Blend

[REDACTED]

24/7

[REDACTED]

Bridgeport

[REDACTED]

Yukon

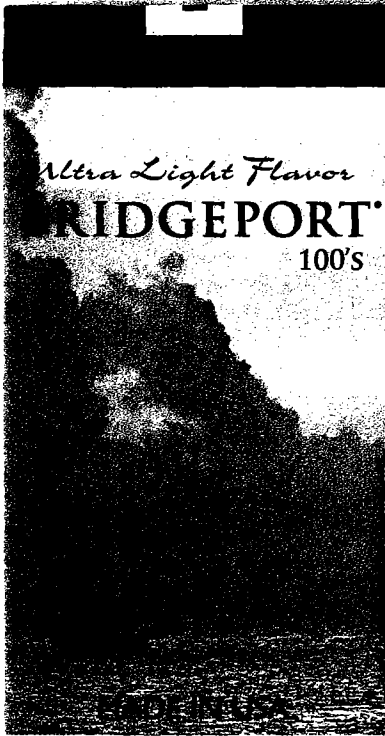
[REDACTED]

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

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

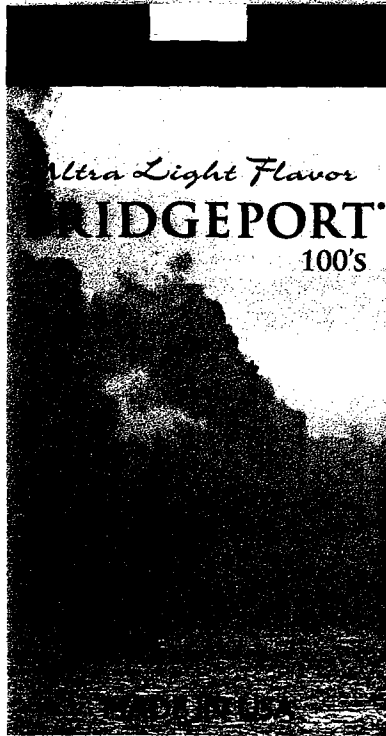
- A= SURGEON GENERAL'S WARNING:
Smoking Causes Lung Cancer, Heart Disease, Emphysema, And May Complicate Pregnancy.**
- B= SURGEON GENERAL'S WARNING:
Quitting Smoking Now Greatly Reduces Serious Risks to Your Health.**
- C= SURGEON GENERAL'S WARNING:
Smoking By Pregnant Women May Result in Fetal Injury,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

Selected packaging samples from those
submitted with the plan.



Underage
Sale
Prohibited

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



20 Class A
Cigarettes

Ultra Light Flavor
BRIDGEPORT
100's

For More Information
Call: 866-339-9572
TPKY15000

FSC

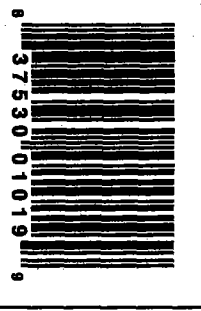


Ultra Light Flavor
BRIDGEPORT
100's

Menthol Flavor

BRIDGEPORT

MADE IN USA



FSC

Underage
Sale
Prohibited

Menthol Flavor

BRIDGEPORT

100's BOX

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

MADE IN USA

100'S BOX

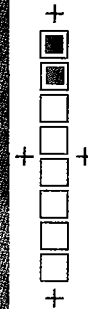
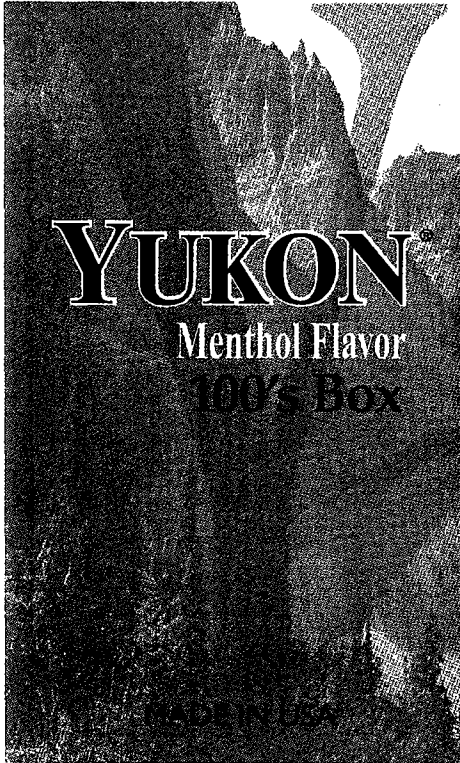
BRIDGEPORT

Menthol Flavor

Underage
Sale
Prohibited

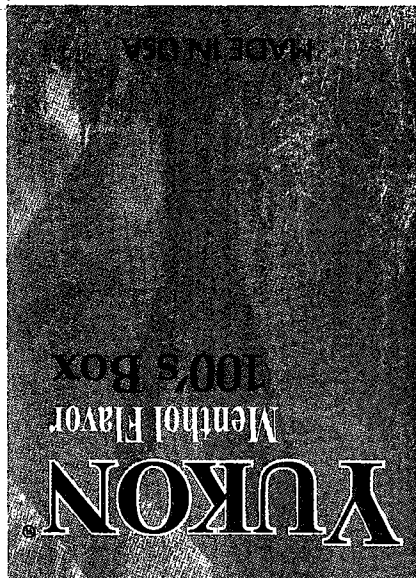
20 Class A
Cigarettes

YUKON[®]
Menthol Flavor
100's Box



YUKON[®]
Menthol Flavor
100's Box

STS



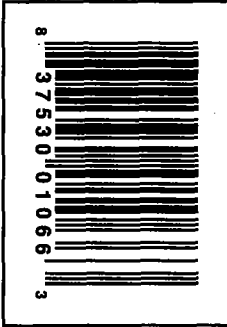
SURGEON GENERAL'S WARNING:
Quitting Smoking Now Greatly
Reduces Serious Risks to Your Health.



For More Information
Call: 866-339-9572
TFKY15000

YUKON[®]
Menthol Flavor
100's Box

YUKON Non Filter Full Flavor



YUKON[®] Non Filter Full Flavor King Size

Underage Sale
Prohibited

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

YUKON Non Filter Full Flavor



Division of Advertising Practices

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

March 4, 2009

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

Dear Mr. Bertram:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf Tantus Tobacco, LLC on February 10, 2009, calling for: (1) quarterly rotation of the four health warnings in advertising for the Bridgeport and Yukon brands 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 24/7, Berley, Berkley, Golden Blend, Main Street, G Smoke, Sport, Bridgeport, and Yukon brands.

Tantus Tobacco's plan for rotation of the warnings in advertising for the Bridgeport and Yukon brands of cigarettes is hereby approved. Approval of the plan assumes that the plan is implemented in good faith.

Tantus Tobacco's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with letters dated March 9 and May 18, 2005, August 15, October 16, and November 6, 2006, June 5, 7, 11, and December 11 and 17, 2007, May 12, 2008, and February 10, 2009 appear to meet the requirements of the Cigarette Act for size and conspicuousness. Tantus Tobacco's plan for the display of the four health warnings on packaging is hereby approved for the following varieties:

- the Full Flavor King size hard pack variety of the 24/7 brand;
- twenty-one varieties of the Berley brand, including the Non-Filter King size soft pack variety, and following soft pack and hard pack varieties: Full Flavor Kings, Full Flavor 100's, Light Kings, Light 100's, Ultra Light Kings, Ultra Light 100's, Menthol Kings, Menthol 100's, Menthol Light Kings, and Menthol Light 100's;
- eighteen varieties of the Berkley brand, including the Non-Filter, Menthol, Menthol Light, and Ultra Light King size soft pack varieties, and the following soft pack and hard

pack varieties: Full Flavor Kings, Full Flavor 100's, Light Kings, Light 100's, Ultra Light 100's, Menthol 100's, and Menthol Light 100's;

- sixteen varieties of the Golden Blend brand, including the Non-Filter King size and Menthol King size soft pack varieties, and the following soft pack and hard pack varieties: Full Flavor Kings, Full Flavor 100's, Light Kings, Light 100's, Ultra Light 100's, Menthol 100's, and Menthol Light 100's;
- eighteen varieties of the Main Street brand, including the Non-Filter King size soft pack and Ultra Light King size hard pack varieties, and the following soft pack and hard pack varieties: Full Flavor Kings, Full Flavor 100's, Light Kings, Light 100's, Menthol Kings, Menthol 100's, Menthol Light 100's, and Ultra Light 100's;
- fifteen varieties of the G-Smoke brand: Full Flavor Kings (soft pack and hard pack), Full Flavor 100's (soft pack and hard pack), Light Kings (soft pack and hard pack), Light 100's (soft pack and hard pack), Menthol Kings (soft pack and hard pack), Menthol 100's soft pack, Ultra Lights 100's soft pack, "Woman" Full Flavor 100's hard pack, "Woman" Lights 100's hard pack, and "Woman" Menthol Lights 100's hard pack;
- eighteen varieties of the Sport brand, including the Non-Filter King size soft pack and Ultra Light King size hard pack varieties, and the following soft pack and hard pack varieties: Full Flavor Kings, Full Flavor 100's, Light Kings, Light 100's, Menthol Kings, Menthol 100's, Menthol Light 100's, and Ultra Light 100's.
- fifteen varieties of the Bridgeport brand, including the Non-Filter King size, Light King size, and Menthol Light 100's soft pack varieties, and the following soft pack and hard pack varieties: Full Flavor Kings, Full Flavor 100's, Light 100's, Ultra Light 100's, Menthol Kings, and Menthol 100's; and
- sixteen varieties of the Yukon brand, including the Non-Filter King size and Menthol Light 100's soft pack varieties, and the following soft pack and hard pack varieties: Full Flavor Kings, Full Flavor 100's, Light Kings, Light 100's, Ultra Light 100's, Menthol Kings, and Menthol 100's.¹

This approval of Tantus Tobacco's plan for the display of the four health warnings on packaging is effective on the date of this letter and ends on March 3, 2010. Approval of the plan is

¹ The approval of Tantus Tobacco's cigarette health warning display plan is an approval of its plan for displaying the four health warnings mandated by the Cigarette Act. Approval of the plan is not in any way an approval of Tantus Tobacco's packaging, other than the display of the mandated health warnings. This approval expresses no opinion on whether or not Tantus Tobacco's packaging complies with relevant trademark law or with other applicable laws.

G. George Bertram, Esq.

March 4, 2009

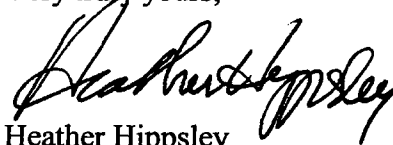
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contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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.

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

Very truly yours,



Heather Hipsley
Acting 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
BARRY M. BOREN

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Miami, Florida 33156

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Facsimile
(305) 740-5610

February 19, 2009

**CONTAINS TRADE SECRETS
AND CONFIDENTIAL
BUSINESS INFORMATION
NOT FOR PUBLIC DISCLOSURE**

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

Attention: Ms. Sallie Schools

Surgeon General's Health Warning Equalization and Advertising Plan
for American Cigarette Company, Inc. for US-one Cigarettes

Dear Ms. Engle:

Please be advised that we are the attorneys for a manufacturer of tobacco products, American Cigarette Company, Inc. ("ACC"), a Florida corporation, with offices located at 1291-B N.W. 65th Pl., Fort Lauderdale, FL 33309 and the phone number is (954) 974-8853. ACC wishes to file a Surgeon General's Health Warning Equalization Plan as required by the Federal Cigarette Labeling and Advertising Act of 1964, as amended, ("Act") (15 U.S.C. §1331 *et seq.*) for a brand of cigarettes they wish to manufacture in the United States under the brand name "US-one." ACC currently has an equalization plan for its Union brand cigarettes,¹ its Prestige brand cigarettes, Bravado brand cigarettes² and Swint brand cigarettes.³ The contact person for the company will

¹ A copy of the FTC approval letter dated February 10, 2009 renewing the Union and Prestige brands equalization plan is attached hereto as Exhibit "A."

² An equalization and advertising plan for Bravado brand cigarettes was approved by the FTC on July 30, 2008 and an expansion plan was approved on September 26, 2008. Copies of these approvals are attached as Exhibits "B" and "C."

³ An equalization and advertising plan for Swint brand cigarettes was approved by the FTC on August 12, 2008 and is attached hereto as Exhibit "D."

be its President, Basil Battah, who can be reached at the above address and phone number. The new plan we are proposing for the US-one cigarettes is an equalization plan.

There is only one brand style of US-one brand cigarettes ACC intends to manufacture at this time, and that is US-one brand cigarettes, full flavor, king-size box. Enclosed with our submission of December 1, 2008 were the actual production packs and cartons for the brand style being submitted showing exactly where and how the four (4) Surgeon General's health warnings will appear on individual packs and cartons ACC will be manufacturing.

ACC manufactured approximately [REDACTED] cigarettes in fiscal year 2008. In fiscal year 2009 to date, it has manufactured approximately [REDACTED] cigarettes (all were Union and Prestige brand cigarettes). ACC anticipates manufacturing approximately [REDACTED] cigarettes of all its brand styles (Union, Prestige, Bravado, Swint and US-one) in fiscal year 2009.⁴ No US-one cigarettes have been manufactured to date.

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

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

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

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

⁴ ACC's fiscal year coincides with the calendar year.

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

Nothing herein shall be construed to require the manufacture, packaging, distribution or importation of any cigarette during any period of time. ACC shall be deemed to have satisfied its responsibilities under the plan if it has taken reasonable steps to: (1) provide by written contract or the giving of clear instructions, or otherwise, for the rotation of the warning statements required by the Act in accordance with the pertinent provisions of this plan; and (2) prevent the recurrence of any mistakes, errors, or omissions that have come to its attention.

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

Advertising Plan

ACC, which already has a Surgeon General's Warning Rotation Plan in place for labeling its Union, Prestige, Swint and Bravado brands of cigarettes and an advertising plan for the same brands (see Exhibits "B," "D," "G" and "H"), wishes to present an advertising rotation plan for its US-one brand of cigarettes. It, therefore, proposes the following plan as required by Paragraphs 2 and 3 of Sub-section (a) of Section 4 of the Federal Cigarette Labeling and Advertising Act of 1964, as amended (15 U.S.C. § 1331 *et seq.*) (the "Act"). These sections provide for the placement of certain Surgeon General Health Warnings in advertisements for cigarettes within the United States. This Advertising Quarterly Rotation Plan is being submitted to the Federal Trade Commission ("FTC") pursuant to Section 4(c) of the Act.

1. Advertisements (other than billboard advertisements):
 - A. Pursuant to the requirements of Section 4(a)(2) of the Act, ACC will rotate quarterly, in alternating sequence, the four Surgeon General's Health Warnings on all advertisements it produces for the US-one brand of cigarettes. The advertising rotation sequence is set forth in Exhibit "E"

- attached hereto.⁵
- B. Any advertisement appearing in an issue of a newspaper, magazine or other periodical shall bear the health warning statement referenced in the plan for the quarter in which the cover date falls; provided that any advertisement appearing in an issue of a newspaper, magazine or other periodical having a cover date that encompasses a period of more than one calendar month shall bear the label statement for the quarter during which such issue is first scheduled for sale or distribution to the public.
 - C. Any advertisement prepared for public transit facilities or vehicles, point-of-sale promotional materials for which a label statement is required, and non-point-of sale leaflets, direct mail circulars, paperback book inserts and programs shall bear the label statement for the quarter in which mechanical artwork for such advertisement is first delivered in final form for engraving or comparable production, regardless of the date(s) on which such advertisement is thereafter published, distributed, installed or displayed; provided, however, that the deliveries described in this paragraph shall be made in a manner that is consistent with customary business practices or with business considerations unrelated to the rotation obligation imposed by this paragraph.
 - D. Any advertisements prepared for vending machines pursuant to a contract for advertisements or cigarette package display panels (excluding contracts for column placements) shall bear the label statement for the quarter in which mechanical artwork for such advertisement is first delivered in final form for engraving or comparable production, regardless of the date(s) on which such advertisement is thereafter distributed, installed or displayed; provided, however, that the deliveries described in this paragraph shall be made in a manner that is consistent with customary business practices or with business considerations unrelated to the rotation obligation imposed by this paragraph.
 - E. Each advertisement (other than outdoor billboard advertisements and advertisements in newspapers, magazines and other periodicals), shall bear a reference, in code or otherwise, indicating the calendar quarter in which the mechanical artwork therefor was first delivered in final form for engraving or comparable production.
 - F. ACC will utilize the English language formats that were submitted with the 1985 plans of the five leading U.S. cigarette manufacturers and intends to use

⁵ Exhibit "E" also contains the advertising rotation schedule of all of the ACC cigarette brands.

these formats on all their advertising materials. These formats cover all advertising from zero square inches to 10 square feet (as printed on the FTC website as Cigarette Memo Exhibits 1 through 7). At this time, all of ACC' advertising will be in English so only English language warnings will be used. If this changes, ACC will notify the FTC and modify its plan accordingly. All the warning statements used by ACC in any of its advertising will use black print on a white background. ACC will use the formats on all its advertisements as follows:

| CATEGORY | SIZE OF ADVERTISEMENT | WARNING STATEMENT |
|-------------|-------------------------------|-------------------|
| Category 1. | 0 to 65 square inches | Exhibit 1 or 1(a) |
| Category 2. | Over 65 to 110 square inches | Exhibit 2 or 2(a) |
| Category 3. | Over 110 to 180 square inches | Exhibit 3 |
| Category 4. | Over 180 to 360 square inches | Exhibit 4 |
| Category 5. | Over 360 to 470 square inches | Exhibit 5 |
| Category 6. | Over 470 to 720 square inches | Exhibit 6 |
| Category 7. | Over 5 to 10 square feet | Exhibit 7 |

Printed samples of the health warning formats to be used by ACC are attached hereto as composite Exhibit "F".

2. Outdoor Billboard Advertisements:

At this time, ACC does not intend to advertise on outdoor billboards. If this should change, we will notify the FTC and modify our plan accordingly.

3. Multiple Brand Advertising:

In advertisements within the United States for more than one brand of cigarettes, or which are not for a specific brand, the label statements required by Section 4(a)(2) of the Act shall be rotated according to the schedule for the Union brand as set forth in Exhibit "E." The sequence for Union will be used because it was the first brand listed in the first ACC advertising plan approved by the FTC.

4. Internet Advertising:

Please be advised that, at this time, ACC does not advertise Union, Prestige,

Bravado, Swint, or US-one cigarettes on the internet. Before ACC begins to advertise on the internet, it will notify the FTC and modify its plan accordingly.

5. Miscellaneous:

- A. ACC shall be deemed to have satisfied its responsibilities under this Plan if it has taken reasonable steps to comply with the statutory requirements by: (1) providing by written contract or the giving of clear instructions or otherwise, for rotation of the label statements required by the Act in accordance with the pertinent provisions of this Plan, (2) when appropriate, furnishing materials for the production of advertisements bearing the label statement(s) required by the pertinent provisions of this Plan; and (3) preventing the recurrence of any mistakes, errors or omissions that have come to its attention.
- B. Nothing herein shall be construed to require the advertising of any cigarette during any period of time.
- C. No provision of this Plan and no action taken pursuant hereto or statement made in connection herewith constitutes or shall be construed as an admission in any judicial or administrative proceeding, in any private litigation, or in any official action, report or statement by the United States Government or any instrumentality thereof.

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

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

Sincerely yours,

LAW OFFICES OF BARRY M. BOREN


Barry M. Boren

BMB:mw/encs.

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



Division of Advertising Practices

February 10, 2009

Barry M. Boren, Esq.
One Datan
9100 South Dadeland Boulevard
Suite 1800
Miami, FL 33156

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of American Cigarette Company, Inc. ("ACC") on February 9, 2009, calling for simultaneous display of the four health warnings on packaging for certain varieties of the Prestige and Union brands of cigarettes.

ACC's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons for the Prestige brand submitted with your September 27, 2007 letter, and on the sample packs and cartons for the Union brand submitted with your October 19, 2006 and February 26, 2007 letters appear to meet the requirements of the Cigarette Act for size and conspicuousness. ACC's plan for the display of the four health warnings on packaging is hereby approved for the king size hard pack variety of the Prestige brand, and for the following twenty varieties of the Union brand: Full Flavor Kings (soft pack and hard pack), Light Kings (soft pack and hard pack), Ultra Light Kings (soft pack and hard pack), Menthol Kings (soft pack and hard pack), Menthol Light Kings (soft pack and hard pack), Full Flavor 100's (soft pack and hard pack), Light 100's (soft pack and hard pack), Ultra Light 100's (soft pack and hard pack), Menthol 100's (soft pack and hard pack), and Menthol Light 100's (soft pack and hard pack). This approval is effective on the date of this letter and ends on February 9, 2010. 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.

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.

EXHIBIT "A"

RECEIVED 02-10-09 16:56

FROM: 260000000

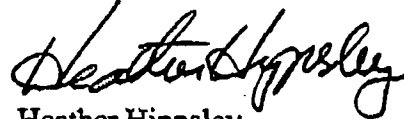
ity Partner P002/003

Barry M. Boren, Esq.
February 10, 2009
Page 2

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

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

Very truly yours,



Heather Hipsley
Acting Associate Director



Division of Advertising Practices

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

July 30, 2008

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

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a proposed plan filed on behalf of American Cigarette Company ("ACC") on July 10, 2008, calling for quarterly rotation of the four health warnings in advertising of the Bravado brand of cigarettes, and for the simultaneous display of the four health warnings on the packaging of certain varieties of that brand.

ACC's plan for the rotation of the warnings in advertising for the Bravado brand of cigarettes has been approved. ACC's plan applies to advertisements that measure up to ten square feet. Approval of the plan assumes that the plan is implemented in good faith.

ACC's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your July 10, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. ACC's plan for the display of the four health warnings on packaging for the Bravado brand is hereby approved for the following twelve hard pack varieties: Full Flavor King, Full Flavor 100's, Lights King, Lights 100's, Ultra Lights King, Ultra Lights 100's, Menthol King, Menthol 100's, Menthol Lights King, Menthol Lights 100's, Black Label King, and Black Label 100's. This approval is effective on the date of this letter and ends on July 29, 2009. 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.

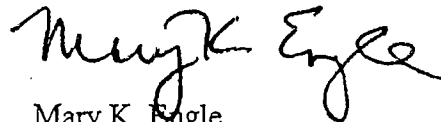
¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Barry M. Boren, Esq.
July 30, 2008
Page 2

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

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

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, looped "E" at the end.

Mary K. Engle
Associate Director



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

Division of Advertising Practices

September 26, 2008

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

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, on July 30, 2008, I approved a plan filed on behalf of American Cigarette Company ("ACC") calling for quarterly rotation of the four health warnings in advertising for the Bravado brand of cigarettes, and for simultaneous display of the warnings on packaging for twelve hard pack varieties of that brand. You now propose in a letter dated August 25, 2008 to expand ACC's plan to include ten soft pack varieties of the Bravado brand.

ACC's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your August 25, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. ACC's expansion of its plan for the display of the four health warnings on packaging for the Bravado brand is hereby approved for the following ten soft pack varieties: Full Flavor Kings, Full Flavor 100's, Lights Kings, Lights 100's, Ultra Lights Kings, Ultra Lights 100's, Menthol Kings, Menthol 100's, Menthol Lights Kings, and Menthol Lights 100's. This approval is effective on the date of this letter and ends on September 25, 2009. 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.

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services

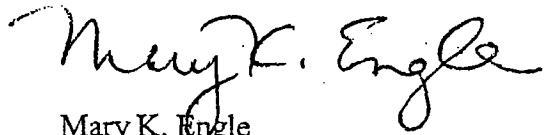
¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Barry M. Boren, Esq.
September 26, 2008
Page 2

a list of the ingredients added to tobacco in the manufacture of their cigarettes.

If you have any questions regarding this approval, please contact Kimberly Gainer at
(202) 326-2223.

Very truly yours,

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

Mary K. Engle
Associate Director



UNITED STATES OF AMERICA
FEDERAL TRADE COMMISSION
WASHINGTON, D.C. 20530

Division of Advertising Practices

August 12, 2008

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

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a proposed plan filed on behalf of American Cigarette Company ("ACC") on July 30, 2008, calling for quarterly rotation of the four health warnings in advertising of the Swint brand of cigarettes, and for the simultaneous display of the four health warnings on the packaging of the Menthol 100's box variety of that brand.

ACC's plan for the rotation of the warnings in advertising of the Swint brand of cigarettes has been approved. Approval of the plan assumes that the plan is implemented in good faith.

ACC's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your July 30, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. ACC's plan for the display of the four health warnings on packaging for the Menthol 100's box variety of the Swint brand is hereby approved. This approval is effective on the date of this letter and ends on August 11, 2009. 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.

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

If you have any questions regarding this approval, please contact Aine Farrell at (202) 326-3013.

Very truly yours,


Mary K. Engle
Associate Director

¹Knowingly 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.

EXHIBIT "E"
AMERICAN CIGARETTE COMPANY
CHART OF WARNINGS

| Brand Name | Quarter One Jan. 1st to March 31st | Quarter Two April 1st to June 30th | Quarter Three July 1st to Sept. 30th | Quarter Four Oct. 1st to Dec. 31st |
|-------------------|---|---|---|---|
| Union | B | A | C | D |
| Prestige | A | C | D | B |
| Bravado | C | D | B | A |
| Swint | D | B | A | C |
| US-one | B | A | C | D |

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



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

Division of Advertising Practices

October 22, 2007

Barry M. Boren, Esq.
One Datan
9100 South Dadeland Boulevard, Suite 1800
Miami, Florida 33156

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of American Cigarette Company, Inc. ("ACC") on October 15, 2007, calling for quarterly rotation of the four health warnings in advertising of the Prestige brand of cigarettes, and for the simultaneous display of the four health warnings on the packaging of the king size hard pack variety of that brand.

ACC's plan for the rotation of the warnings in advertising of the Prestige brand of cigarettes has been approved. Approval of the plan assumes that the plan is implemented in good faith.

ACC's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your September 27, 2007 letter appear to comply with the size and conspicuousness requirements of the Cigarette Act. ACC's plan for the display of the four health warnings on packaging is hereby approved for the king size hard pack variety of the Prestige brand. This approval is effective on the date of this letter and ends on October 21, 2008. 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.

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers and importers annually file with the Secretary of the Department of Health and

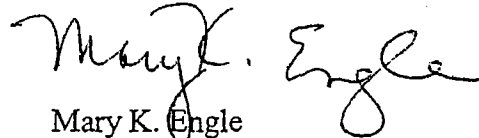
¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Barry M. Boren, Esq.
October 22, 2007
Page 2

Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

If you have any questions regarding this approval, please contact Haley Zernich at (202) 326-3485.

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



Division of Advertising Practices

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

October 21, 2005

Andrew M. Parish
Attorneys at Law
6100 Hollywood Boulevard
Suite 421
Hollywood, FL 33024-7900

Dear Mr. Parish:

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 American Cigarette Company ("ACC") on October 19, 2005, calling for quarterly rotation of the four health warnings in advertising of the Union brand of cigarettes, and for the simultaneous display of the four health warnings on the packaging of five soft pack varieties of that brand.

ACC's plan for the rotation of the warnings in advertising of the Union brand of cigarettes has been approved. Approval of the plan assumes that the plan is implemented in good faith.

ACC's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your September 28, 2005 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. ACC's plan for the display of the four health warnings on packaging for the Union brand is hereby approved for the following five soft pack varieties: Ultra Light 100's, Light 100's, Full Flavor 100's, Menthol 100's, and Menthol Light 100's. This approval is effective on the date of this letter and ends on October 20, 2006. 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.

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.

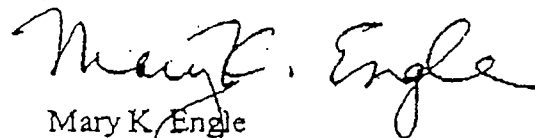
EXHIBIT "H"

Andrew M. Parish
October 21, 2005
Page 2

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

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

Very truly yours,



Mary K. Engle
Associate Director

Selected packaging samples from those
submitted with the plan.

UNDERAGE
SALES
PROHIBITED

REGISTERED PATENT



US-ONE

20 CLASS A CIGARETTES

A
B
C
D
E



FULL FLAVOR

STS

US-ONE

FULL FLAVOR



FSC

MADE IN U.S.A.
FORT LAUDERDALE
FLORIDA
1-888-584-6055



US-ONE

US-ONE

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

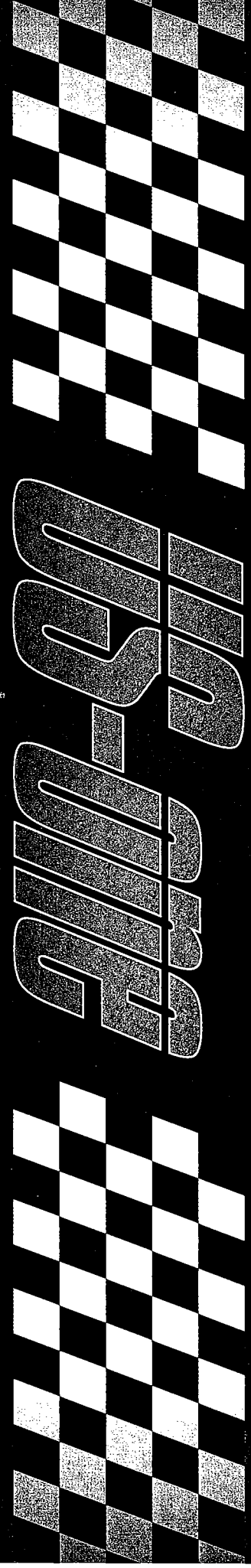
US-1116

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



200 CLASS A CIGARETTES

FULL FLAVOR



FILTER CIGARETTES
MADE IN U.S.A.
Fort Lauderdale, Florida
1-888-584-6065



US-1116





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

Division of Advertising Practices

March 5, 2009

Barry M. Boren, Esq.
One Datran
9100 South Dadeland Boulevard
Suite 1800
Miami, FL 33156

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of American Cigarette Company, Inc. (“ACC”) on February 19, 2009, calling for: (1) quarterly rotation of the four health warnings in advertising for the “US-one” brand of cigarettes; and (2) simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for the Full Flavor king size hard pack variety of the “US-one” brand.

ACC’s plan for the rotation of the warnings in advertising for the “US-one” brand of cigarettes is hereby approved. Approval of the plan assumes that the plan is implemented in good faith.

ACC’s sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your letter dated December 1, 2008 appear to meet the requirements of the Cigarette Act for size and conspicuousness. ACC’s plan for the display of the four health warnings on packaging is hereby approved for the Full Flavor king size hard pack variety of the “US-one” brand. This approval is effective on the date of this letter and ends on March 4, 2010. 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.

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services

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.

Barry M. Boren, Esq.

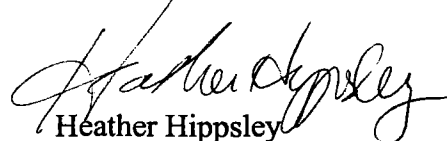
March 5, 2009

Page 2

a list of the ingredients added to tobacco in the manufacture of their cigarettes.

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

Very truly yours,

A handwritten signature in black ink, appearing to read "Heather Hipsley". The signature is written in a cursive style with a large, looping initial "H".

Heather Hipsley
Acting Associate Director

LAW OFFICES OF
BARRY M. BOREN

Datran One
9100 South Dadeland Boulevard
Suite 1800
Miami, Florida 33156

barry@bboren.com

Telephone
(305) 670-2200
Facsimile
(305) 670-9672

February 25, 2009

**CONTAINS TRADE SECRETS
AND CONFIDENTIAL
BUSINESS INFORMATION
NOT FOR PUBLIC DISCLOSURE**

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

Attention: Ms. Sallie Schools

Surgeon General's Health Warning Quarterly Rotation & Advertising Plan
For Leader Tobacco Co., Inc. for Chase Cigarettes

Dear Ms. Engle:

Please be advised that we are the attorneys for an importer of tobacco products, Leader Tobacco Co., Inc. ("Leader"), a Florida corporation, with offices located at 4100 No. Powerline Rd., #J5, Pompano Beach FL 33073. Leader wishes to file a Surgeon General's Health Warning Rotation Plan as required by the Federal Cigarette Labeling and Advertising Act of 1964, as amended, ("Act") (15 U.S.C. §1331 *et seq.*) for cigarettes they wish to import into the United States under the brand name "Chase." The contact person for the company will be its President, Myra Maman, who can be reached at the above address.

Leader currently has in place a rotation plan for its Lariat, Infinity, Parker,¹ Way and Score brand cigarettes. See Exhibit "A" for the dates the rotation plans for each brand were approved by the FTC.

The brand styles of Chase cigarettes Leader intends to import are listed on Exhibit "B." Enclosed with our submission of January 7, 2009 were the actual production packs and cartons (listed on Exhibit "B") for the brand styles being submitted showing exactly where and how the four (4) Surgeon General's health warnings will appear on the individual packs and cartons of the Chase brand cigarettes Leader will be importing.

¹ A request to withdraw the rotation plan for the Parker brand cigarettes was filed on January 7, 2009 and is currently pending with the FTC.

Even though Leader qualifies as a small importer/manufacturer as defined by the Act, Leader wishes to submit to the FTC a plan to rotate quarterly the warning statements as required by 15 U.S.C. §1333(c)(1). The plan we wish to submit requires that Leader rotate the four warning statements which will appear on the packages and cartons of the Chase brand of cigarettes quarterly, in an alternating sequence, based on the date the cigarettes are actually packaged, regardless of the date(s) on which such cigarettes are imported, sold, or distributed in the U.S. However, in order to allow for an orderly transition from one warning statement to the next, Leader may, with respect to any brand style of cigarettes, begin using packages bearing the subsequent quarter's label statement up to fifteen (15) production days prior to the commencement of such quarter and continue using packages bearing the prior quarter's label statement up to fifteen (15) production days after the end of such quarter (transition period). Cigarettes, packs and cartons produced in accordance with the provisions of this plan may be removed from storage or inventory in any manner that is consistent with customary business practices or with business considerations unrelated to the rotation obligation imposed herein.

In no event shall Leader employ procedures which are deliberately designed to result in the early or prolonged use of a particular package label statement during the transition period referred to above.

Any repackaging of cigarettes which may occur shall be done with packages bearing the label statement for the quarter in which such repackaging occurs although, in such event, no usable packaging need be replaced or removed.

Nothing herein shall be construed to require the manufacture, packaging, distribution or importation of any cigarette during any period of time. Leader shall be deemed to have satisfied its responsibilities under the plan if it has taken reasonable steps to ensure that the warnings, as they appear on the packs and cartons, comply with the statutory requirements by: (1) providing by written contract or the giving of clear instructions, or otherwise, for the rotation of the warning statements required by the Act in accordance with the pertinent provisions of this plan; and (2) preventing the recurrence of any mistakes, errors, or omissions that have come to its attention.

Leader expects to begin importing Chase cigarettes during the first quarter of 2009. They will begin with the warning "SURGEON GENERAL'S WARNING: Smoking By Pregnant Women May Result in Fetal Injury, Premature Birth, And Low Birth Weight." and will use this label on all Chase cigarettes packaged during the first quarter (January 1st to March 31st). It will alternate labels on all Chase cigarettes packaged on the first of each calendar quarter thereafter (i.e., April 1st, July 1st, and October 1st).

From January 1 to March 31st Leader will use the warning:

SURGEON GENERAL'S WARNING:

Smoking By Pregnant Women May Result in
Fetal Injury, Premature Birth, And Low Birth Weight.

From April 1st to June 30th Leader will use the warning:

SURGEON GENERAL'S WARNING:

Cigarette Smoke Contains Carbon Monoxide.

From July 1st to September 30th Leader will use the warning:

SURGEON GENERAL'S WARNING:

Quitting Smoking Now Greatly Reduces Serious
Risks to Your Health.

From Oct. 1st to Dec. 31st Leader will use the warning:

SURGEON GENERAL'S WARNING:

Smoking Causes Lung Cancer, Heart Disease,
Emphysema, And May Complicate Pregnancy.

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

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

Advertising Plan

Leader which already has a Surgeon General's Warning Rotation Plan in place for labeling its Lariat, Infinity, Parker,² Way and Score brands of cigarettes and an approved

² A request to withdraw the rotation plan for the Parker brand cigarettes was filed on January 7, 2009 and is currently pending with the FTC.

advertising plan for the same brands (see attached Exhibit "D" and "E") now wishes to present an advertising plan for its Chase brand cigarettes. Leader proposes the following advertising rotation plan for their Chase brand cigarettes as required by Paragraphs 2 and 3 of Sub-section (a) of Section 4 of the Federal Cigarette Labeling and Advertising Act of 1964, as amended (15 U.S.C. § 1331 *et seq.*) (the "Act"). These sections provide for the placement of certain Surgeon General Health Warnings in advertisements for cigarettes within the United States. This Advertising Quarterly Rotation Plan is being submitted to the Federal Trade Commission ("FTC") pursuant to Section 4(c) of the Act.

Advertisements (other than billboard advertisements):

- A. Pursuant to the requirements of Section 4(a)(2) of the Act, Leader will rotate quarterly, in alternating sequence, the four Surgeon General's Health Warnings on all advertisements it produces for the Chase brand of cigarettes. The advertising rotation sequence is set forth below. Leader will begin with the warning "SURGEON GENERAL'S WARNING: Smoking By Pregnant Women May Result in Fetal Injury, Premature Birth, And Low Birth Weight." on all the Chase brand advertising it produces or manufactures during the first quarter (January 1st to March 31st). It will alternate warnings on all advertisements on the first of each calendar quarter thereafter (i.e.; April 1st, July 1st and October 1st).

From January 1 to March 31st Leader will use the warning:

SURGEON GENERAL'S WARNING:

Smoking By Pregnant Women May Result in
Fetal Injury, Premature Birth, And Low Birth Weight.

From April 1st to June 30th Leader will use the warning:

SURGEON GENERAL'S WARNING:

Cigarette Smoke Contains Carbon Monoxide.

From July 1st to September 30th Leader will use the warning:

SURGEON GENERAL'S WARNING:

Quitting Smoking Now Greatly Reduces Serious
Risks to Your Health.

From Oct. 1st to Dec. 31st Leader will use the warning:

SURGEON GENERAL'S WARNING:

Smoking Causes Lung Cancer, Heart Disease,
Emphysema, And May Complicate Pregnancy.

Attached hereto as Exhibit "C" is a chart showing how the health warning rotations for each brand to be advertised by Leader will look after this plan is approved.

- B. Any advertisement appearing in an issue of a newspaper, magazine or other periodical shall bear the health warning statement referenced in the plan for the quarter in which the cover date falls; provided that any advertisement appearing in an issue of a newspaper, magazine or other periodical having a cover date that encompasses a period of more than one calendar month shall bear the label statement for the quarter during which such issue is first scheduled for sale or distribution to the public.
- C. Any advertisement prepared for public transit facilities or vehicles, point-of-sale promotional materials for which a label statement is required, and non-point-of sale leaflets, direct mail circulars, paperback book inserts and programs shall bear the label statement for the quarter in which mechanical artwork for such advertisement is first delivered in final form for engraving or comparable production, regardless of the date(s) on which such advertisement is thereafter published, distributed, installed or displayed; provided, however, that the deliveries described in this paragraph shall be made in a manner that is consistent with customary business practices or with business considerations unrelated to the rotation obligation imposed by this paragraph.
- D. Any advertisements prepared for vending machines pursuant to a contract for advertisements or cigarette package display panels (excluding contracts for column placements) shall bear the label statement for the quarter in which mechanical artwork for such advertisement is first delivered in final form for engraving or comparable production, regardless of the date(s) on which such advertisement is thereafter distributed, installed or displayed; provided, however, that the deliveries described in this paragraph shall be made in a manner that is consistent with customary business practices or with business considerations unrelated to the rotation obligation imposed by this paragraph.
- E. Each advertisement (other than outdoor billboard advertisements and advertisements in newspapers, magazines and other periodicals), shall bear a reference, in code or otherwise, indicating the calendar quarter in which the mechanical artwork therefor was first delivered in final form for engraving or comparable production.
- F. Leader will utilize the English language formats that were submitted with the 1985 plans of the five leading U.S. cigarette manufacturers and will use these formats on all their advertising materials. These formats cover all advertising

from zero square inches to 470 square inches (as printed on the FTC website as exhibits 1 through 5). At this time, all of Leader's advertising will be in English so only English language formats will be used. The dimensions of Leader's largest ad will be 470 square inches. If this changes, Leader will notify the FTC and modify its plan accordingly. All the warning statements used by Leader in any of its advertising will use black print on a white background.

Leader will use the formats on all its advertisements as follows:

| CATEGORY | SIZE OF ADVERTISEMENT | WARNING STATEMENT |
|-------------|-------------------------------|-------------------|
| Category 1. | 0 to 65 square inches | Exhibit 1 or 1(a) |
| Category 2. | Over 65 to 110 square inches | Exhibit 2 or 2(a) |
| Category 3. | Over 110 to 180 square inches | Exhibit 3 |
| Category 4. | Over 180 to 360 square inches | Exhibit 4 |
| Category 5. | Over 360 to 470 square inches | Exhibit 5 |

Printed samples of the health warning formats to be used by Leader are attached hereto as composite Exhibit "F".

2. Outdoor Billboard Advertisements:

At this time, Leader does not intend to advertise on outdoor billboards. If this should change, we will notify the FTC and modify our plan accordingly before advertising.

3. Multiple Brand Advertising:

In advertisements within the United States for more than one brand of cigarettes, or which are not for a specific brand, the label statements required by Section 4(a)(2) of the Act shall be rotated as provided for the Infinity cigarettes as set forth in Exhibit "C" attached hereto. The sequence for Infinity will be used because it was the first Leader plan approved by the FTC.

4. Internet Advertising:

Please be advised that, at this time, Leader does not advertise on the internet. Before Leader begins to advertise on the internet, it will notify the FTC and modify its plan accordingly.

5. Miscellaneous:

- A. Leader shall be deemed to have satisfied its responsibilities under this Plan if it has taken reasonable steps to: (1) provide, by written contract or the giving of clear instructions or otherwise, for rotation of the label statements required by the Act in accordance with the pertinent provisions of this Plan, (2) when appropriate, furnish materials for the production of advertisements bearing the label statement(s) required by the pertinent provisions of this Plan; and (3) prevent the recurrence of any mistakes, errors or omissions that have come to its attention.
- B. Nothing herein shall be construed to require the advertising of any cigarette during any period of time.
- C. No provision of this Plan and no action taken pursuant hereto or statement made in connection herewith constitutes or shall be construed as an admission in any judicial or administrative proceeding, in any private litigation, or in any official action, report or statement by the United States Government or any instrumentality thereof.

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

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

Sincerely yours,

LAW OFFICES OF BARRY M. BOREN



Barry M. Boren

BMB:mw
encs.
Leader-Rotation

EXHIBIT "A"
LEADER TOBACCO CO., INC.

DATE OF FTC APPROVAL

DESCRIPTION

Parker

| | |
|----------|-----------------------|
| 8/20/02 | Rotation Plan |
| 2/12/03 | Expansion Plan |
| 7/28/04 | Expansion Plan |
| 11/10/04 | Expansion Plan |
| 1/7/09 | Withdraw brand letter |

Infinity

| | |
|----------|----------------|
| 3/27/02 | Rotation Plan |
| 10/19/04 | Expansion Plan |

Way

| | |
|----------|----------------|
| 8/20/02 | Rotation Plan |
| 11/25/02 | Expansion Plan |

Lariat

| | |
|----------|----------------|
| 11/13/02 | Rotation Plan |
| 1/31/05 | Expansion Plan |

Score

| | |
|----------|---------------|
| 12/12/06 | Rotation Plan |
|----------|---------------|

LEADER TOBACCO CO., INC.
CHASE CIGARETTES
EXHIBIT "B"

Brand Styles

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

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

EXHIBIT "C"
LEADER TOBACCO CO., INC.
CHART OF HEALTH WARNINGS
FOR ADVERTISING AND PACKAGING

| Brand Name | Quarter One Jan. 1st to March 31st | Quarter Two April 1st to June 30th | Quarter Three July 1st to Sept. 30th | Quarter Four Oct. 1st to Dec. 31st |
|-------------------|---|---|---|---|
| Infinity | B | C | D | A |
| Lariat | C | B | A | D |
| Chase | A | D | B | C |
| Way | D | A | C | B |
| Score | B | C | A | D |

- 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:
Smoking Causes Lung Cancer, Heart Disease, Emphysema, And May Complicate Pregnancy.
- D = SURGEON GENERAL'S WARNING:
Cigarette Smoke Contains Carbon Monoxide.



FEDERAL TRADE COMMISSION
WASHINGTON, D.C. 20580

Division of Advertising Practices

October 20, 2004

Barry M. Boren, Esq.
9350 South Dixie Highway
Penthouse II
Miami, Florida 33156

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed your proposed plan filed on behalf of Leader Tobacco Company, Inc. on October 18, 2004 calling for quarterly rotation of the four health warnings in advertising of the Infinity, Way, Parker, and Lariat brands of cigarettes.

Your plan for the rotation of the warnings in advertising of the Infinity, Way, Parker, and Lariat brands of cigarettes has been approved. 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.

Very truly yours,

Mary K. Engle
Associate Director

EXHIBIT "D"

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.



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

Division of Advertising Practices

December 12, 2006

Barry M. Boren, Esq.
Datran One
9100 South Dadeland Boulevard
Suite 1800
Miami, Florida 33156

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed the revised proposed plan filed on behalf of Leader Tobacco Company ("Leader") on December 5, 2006 calling for the quarterly rotation of the four health warnings in the advertising and on the packaging of certain varieties of the Score brand of cigarettes.

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

The warnings on the sample packs and cartons included with your letter of November 9, 2006 appear to comply with the size and conspicuousness requirements of the Cigarette Act. Leader's plan for packaging is hereby approved for six box varieties of the Score brand of cigarettes (Full Flavor kings, Light kings, Menthol kings, Full Flavor 100s, Light 100s, and Menthol 100s) and three soft pack varieties of the brand (Full Flavor 100s, Light 100s and Menthol 100s). 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.

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.

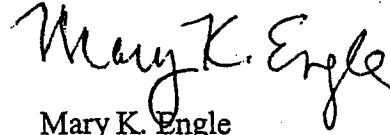
¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

EXHIBIT "E"

Barry M. Boren, Esq.
December 12, 2006
Page 2

If you have any questions regarding this approval, please call Katherine Zownir at (202) 326-2949.

Very truly yours,

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

Mary K. Engle
Associate Director

**Selected packaging samples from those
submitted with the plan.**

PREMIUM BLEND

100'S

Chase
MENTHOL LIGHTS
100'S

20 CLASS FILTER CIGARETTES

Chase
MENTHOL LIGHTS
100'S

FSC



MADE IN THE
PHILIPPINES

PREMIUM BLEND

100'S

Chase
MENTHOL LIGHTS
100'S

20 CLASS FILTER CIGARETTES

Chase
MENTHOL LIGHTS
100'S

UNDERAGE
SALE
PROHIBITED

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

MA
PH



UNDERAGE
SALE
PROHIBITED

SOFT

2 0 0 C L A S S A F I L T E R C I G A R E T

Chase

SOFT



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

FSC



PREMIUM BLEND

Chase

ULTRA LIGHTS
100'S

UN





Division of Advertising Practices

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

March 6, 2009

Barry M. Boren, Esq.
Datran One
9100 South Dadeland Boulevard
Suite 1800
Miami, FL 33156

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed the revised proposed plan filed on behalf of Leader Tobacco Company ("Leader") on February 25, 2009, calling for: (1) quarterly rotation of the four health warnings in advertising for the Chase brand of cigarettes; and (2) quarterly rotation of the four health warnings on packaging for certain varieties of the Chase brand.

Your plan for rotation of the warnings in advertising for the Chase brand of cigarettes is hereby approved. Approval of the plan assumes that the plan is implemented in good faith.

The warnings on the sample packs and cartons submitted with your letter dated January 7, 2009 appear to meet the requirements of the Cigarette Act for size and conspicuousness. Leader's plan for the display of the four health warnings on packaging is hereby approved for the following nine soft pack varieties of the Chase brand: Full Flavor kings, Full Flavor 100's, Light kings, Light 100's, Menthol kings, Menthol 100's, Menthol Light 100's, Ultra Light 100's, and Non-Filter kings. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

You also propose by letter dated January 7, 2009 to withdraw Leader's August 7, 2002 plan for the Parker brand, along with the plan's supplements dated February 11, 2003, July 21, 2004, October 18, 2004, and November 2, 2004. Leader's plan for the Parker brand is hereby considered withdrawn.

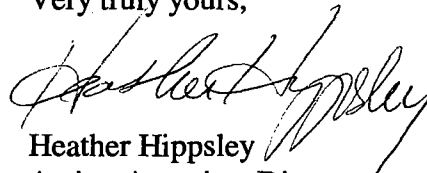
¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Barry M. Boren, Esq.
March 6, 2009
Page 2

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 call Aine Farrell at (202) 326-3013

Very truly yours,



Heather Hipsley
Acting Associate Director

LAW OFFICES OF
BARRY M. BOREN

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

borenlaw@bellsouth.net

Telephone
(305) 670-2200
Facsimile
(305) 740-5610

February 11, 2009

**CONTAINS TRADE SECRETS
AND CONFIDENTIAL
BUSINESS INFORMATION
NOT FOR PUBLIC DISCLOSURE**

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

Attention: Ms. Sallie Schools

Surgeon General's Health Warning Equalization Plan
for Eagle River Importers, Inc.
for North Cigarettes

Dear Ms. Engle:

Please be advised that we are the attorneys for an importer of tobacco products, Eagle River Importers, Inc. ("Eagle River"), an Ohio corporation, with offices located at 4930 Holland-Sylvania Road, Suite "C", Sylvania, Ohio 43560. Eagle River wishes to file a Surgeon General's Health Warning Equalization Plan as required by the Federal Cigarette Labeling and Advertising Act of 1964, as amended, ("Act") (15 U.S.C. §1331 *et seq.*) for cigarettes they wish to import into the United States under the brand name "North." The contact person for the company will be its President, Jessica Justen, who can be reached at the above address. Her telephone number is (419) 882-4686. The plan we are proposing for the North cigarettes is an equalization plan.

Eagle River currently has an equalization plan for its Manila and Archer brands of cigarettes which was approved by the FTC on February 3, 2009 (see attached Exhibit "A").

The brand styles of North cigarettes Eagle River intends to import are listed on Exhibit "B." Enclosed with this submission are the actual production packs and cartons (Exhibit "B") for the brand styles being submitted showing exactly where and how the four (4) Surgeon General's health warnings will appear on individual packs and cartons Eagle River will be importing.

Eagle River has not imported or manufactured any cigarettes in fiscal year 2008, or in fiscal year 2009 to date. Eagle River anticipates importing approximately [REDACTED] cigarettes of all its brand styles (Manila, Archer and North brand cigarettes) in fiscal year 2009.¹

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

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

The individual packs of North cigarettes to be imported by Eagle River will have the proper health warnings printed by the manufacturer directly on the packs under the cellophane. The cartons will also have the proper health warnings printed directly on the cartons by the manufacturer. Eagle River will keep a running total of the number of cartons and packs it imports with each warning label for each brand style.

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

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

Nothing herein shall be construed to require the manufacture, packaging,

¹ Eagle River's fiscal year coincides with the calendar year.

Ms. Mary Engle, Associate Director
Federal Trade Commission

Page 3
February 11, 2009

distribution or importation of any cigarette during any period of time. Eagle River shall be deemed to have satisfied its responsibilities under the plan if it has taken reasonable steps to: (1) provide by written contract or the giving of clear instructions, or otherwise, for the rotation of the warning statements required by the Act in accordance with the pertinent provisions of this plan; and (2) prevent the recurrence of any mistakes, errors, or omissions that have come to its attention.

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

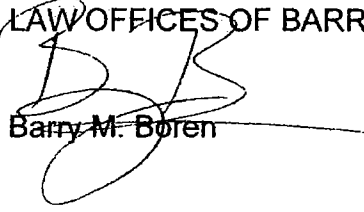
Eagle River does not plan to advertise its North brand cigarettes at this time. If this should change, we will notify the FTC and modify our plan accordingly.

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

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

Sincerely yours,

LAW OFFICES OF BARRY M. BOREN


Barry M. Boren

BMB:mw\encs.



Division of Advertising Practices

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

February 3, 2009

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

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of Eagle River Importers, Inc. ("Eagle River") on January 12, 2009, calling for simultaneous display of the four health warnings on the packaging of certain varieties of the Manila and Archer brands of cigarettes.

Eagle River's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your October 27, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. Eagle River's plan for the simultaneous display of the four health warnings on packaging is hereby approved for the following twenty-one varieties of both the Manila and Archer brands: Non-Filter Kings soft pack, Full Flavor Kings (soft pack and hard pack), Full Flavor 100's (soft pack and hard pack), Light Kings (soft pack and hard pack), Light 100's (soft pack and hard pack), Menthol Kings (soft pack and hard pack), Menthol 100's (soft pack and hard pack), Menthol Light Kings (soft pack and hard pack), Menthol Light 100's (soft pack and hard pack), Ultra Light Kings (soft pack and hard pack), and Ultra Light 100's (soft pack and hard pack). This approval is effective on the date of this letter and ends on February 2, 2010. 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.

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

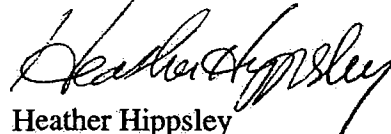
¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Mr. Barry Boren, Esq.
February 3, 2009
Page 2

You should also 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 Linda Henry at (202) 326-2542.

Very truly yours,

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

Heather Hipsley
Acting Associate Director

EAGLE RIVER IMPORTERS, INC.
NORTH CIGARETTES
EXHIBIT "B"

Brand Styles

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

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

Full Flavor King Size Box
Lights King Size Box
Ultra Lights King Size Box
Menthol King Size Box
Menthol Lights King Size Box

Full Flavor 100's Box
Lights 100's Box
Ultra Lights 100's Box
Menthol 100's Box
Menthol Lights 100's Box

Selected packaging samples from those
submitted with the plan.

Non-Filter



NORTH

KINGS

20 NON-FILTER CIGARETTES

Made by
Pacific Stanford
an MSA Company

Made in the Philippines



8 12958 01068 6

FSC

Non-Filter



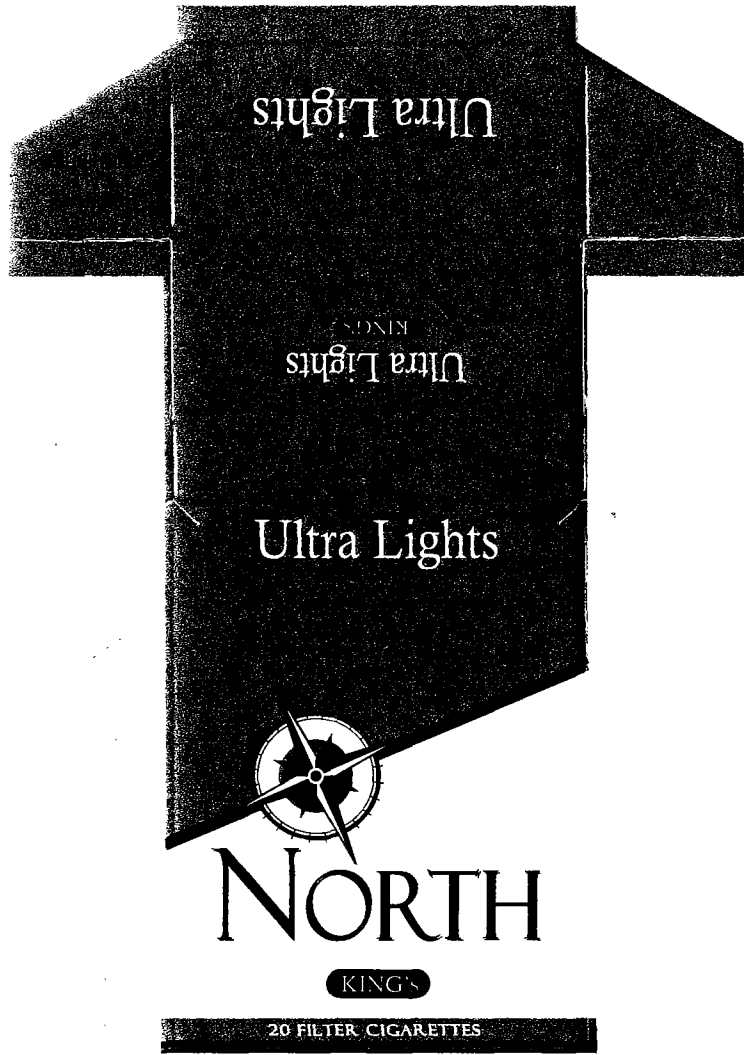
NORTH

KINGS

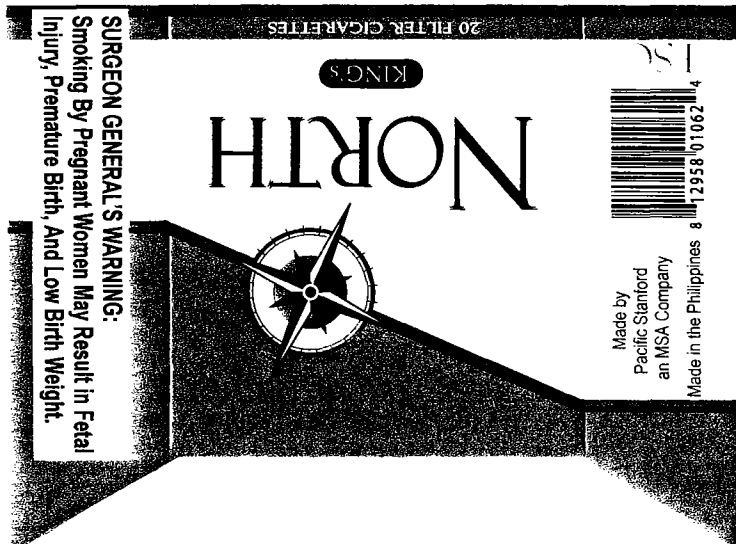
20 NON-FILTER CIGARETTES

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

Non-Filter
KINGS
NORTH



Ultra Lights
KING'S
NORTH



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

Made by
Pacific Stanford
an MSA Company
Made in the Philippines 8 12958 01062 4

20 FILTER CIGARETTES

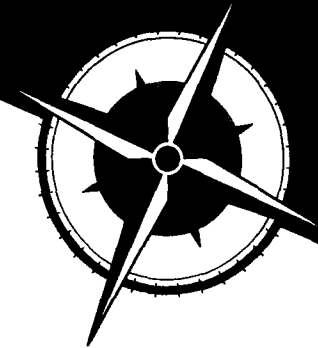
100's SOFT

Menthol Lights



Menthol Lights
NORTH

100's SOFT



200 FILTER CIGARETTES

Menthol Lights
NORTH

100's SOFT

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



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

Division of Advertising Practices

March 10, 2009

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

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a proposed plan filed on behalf of Eagle River Importers, Inc. (“Eagle River”) on February 11, 2009, calling for simultaneous display of the four health warnings on the packaging of certain varieties of the North brand of cigarettes.

Eagle River’s sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your February 11, 2009 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. Eagle River’s plan for the simultaneous display of the four health warnings on packaging is hereby approved for the following twenty-one varieties of the North brand: Non-Filter Kings soft pack, Full Flavor Kings (soft pack and hard pack), Full Flavor 100’s (soft pack and hard pack), Light Kings (soft pack and hard pack), Light 100’s (soft pack and hard pack), Menthol Kings (soft pack and hard pack), Menthol 100’s (soft pack and hard pack), Menthol Light Kings (soft pack and hard pack), Menthol Light 100’s (soft pack and hard pack), Ultra Light Kings (soft pack and hard pack), and Ultra Light 100’s (soft pack and hard pack). This approval is effective on the date of this letter and ends on March 9, 2010. 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.

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

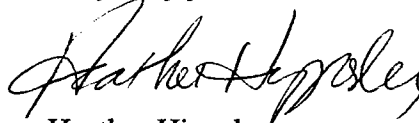
¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Mr. Barry Boren, Esq.
March 10, 2009
Page 2

You should also 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,

A handwritten signature in cursive script, appearing to read "Heather Hipsley".

Heather Hipsley
Acting Associate Director

CAGE INVESTMENTS, INC.

15290 S.W. 16 Terrace
Miami, Florida 33185
Telephone: (305) 554 5500
Telefax: (305) 554 9791
Warehouse:
3400 McIntosh Rd. Bay B-8
Port Everglades Free Zone
Ft. Lauderdale, FL 33316

March 9, 2009

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

Dear Ms. Engle:

In accordance with the Federal Trade Commission's Memorandum to Potential Cigarette Manufacturers or Importers, I write to submit our company's plan for compliance with Section 1333 of the Cigarette Act.

CAGE Investments, Inc. was formed as a Florida corporation on May 24, 2002, as an international wholesale distribution company. Our warehouse is located in the Port Everglades Free Zone. We are submitting this plan for the purposes of importing the brand Trotter into the U.S. market. We have submitted for approval from the Department of Health and Human Services. CAGE Investments, Inc. currently has an ATF importer's license.

I. Packaging

A. Warning Label Size and Location

1. Brand - The company will import the Trotter brand of cigarettes manufactured in Brazil by Cibahia Tabacos Especiass Ltda.

2. Brand Styles - We will import the following eight different brand styles of the Trotter brand cigarettes:

| <u>#</u> | <u>Variety Style</u> | <u>Packaging</u> |
|-----------------|-----------------------------|-------------------------|
| 1 | 100s Full Flavor | SOFT Packaging |
| 2 | 100s Ultra Light | SOFT Packaging |
| 3 | 100s Light | SOFT Packaging |
| 4 | 100s Menthol | SOFT Packaging |
| 5 | 100 Menthol Lights | SOFT Packaging |
| 6 | King Full Flavor | SOFT Packaging |

| | | |
|---|--------------|----------------|
| 7 | King Light | SOFT Packaging |
| 8 | King Menthol | SOFT Packaging |

It should be noted that all of the warning labels are printed on all cigarette packs and cartons of the Trotter brand of cigarettes and appear exactly as they do on the packs and cartons of the Trotter brand of cigarettes submitted with our letter of February 17, 2009. Each cigarette pack contains twenty cigarettes and each carton contains ten packs. Each of the four warning labels has been designed to be of appropriate size, conspicuousness and contrast. We have included packs and cartons with each of the four warnings for each of the eight (8) brand styles that we will import.

We are submitting the plan for approval.

B. WARNING LABEL ROTATION

In order to satisfy the warning label rotation requirement, we have elected the option provided by Section 1333c(2) that allows us to display each of the four (4) warnings an equal number of times during the year. The four cigarette health warnings will appear on the packs and cartons of each brand style of Trotter brand of cigarettes an equal number of times for the one-year period beginning on the date of the approval of this plan. We qualify for this option because we anticipate to import in 2009, [REDACTED] cigarette sticks of the Trotter brand cigarettes. Trotter cigarettes were not manufactured nor imported in 2006, 2007 and 2008. CAGE Investments, Inc. does not import any other brand of cigarettes.

We implement two processes to ensure that the four warning labels on each pack and carton are equally distributed. First, as part of our import contract with Cibahia, we have specified that a printing and production must comply with our FTC plan. Our agreement is that the factory will ship the product with an invoice and bill of lading that specifically states the number of cigarettes and cartons that have each warning label. This contract provision ensures that the factory display the four health warnings equally on the packs and cartons of each brand style of Trotter brand cigarettes. Second, when the goods are received in the United States, we perform a physical inspection of the cigarettes and maintain a physical count. The tallies will be logged in a journal located in our warehouse. From a production standpoint, the equal rotation plan is by far an easier plan for our company to monitor, track and maintain records.

C. RECORDS OF COMPLIANCE


We will maintain written records in the form of copies of invoices, inventory sheets and journals that list (a) the specific brand styles imported by date of import shipment; (b) quantity of cartons and packs imported by date, and (c) specific labels listed on each of the packs and cartons. This written journal log, accompanied by monthly physical inventories will ensure that the company successfully maintains our warning label rotation plan. Records will be kept in an open book manner for any designate of the FTC to inspect and verify.

II. Advertising

We will not advertise the Trotter brand at this time, if we decide to advertise in the future, we will submit an advertising plan to the FTC before we do any advertising. We are a wholesale distribution company that will sell the cigarettes to other wholesale distribution companies.

If you require any additional information, please do not hesitate to contact us.

Very truly yours,

A handwritten signature in black ink, appearing to read "Geady Phawau". The signature is written in a cursive style with a large initial "G".

President

**Selected packaging samples from those
submitted with the plan.**

UNDERAGE
SALE
PROHIBITED

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

MADE IN BRAZIL
20
CLASS A CIGARETTES

100'S

Manufactured
and Packaged
in Brazil Under
the Authority of



CIBABITA
Indústria Brasileira de
Papel e Produtos Derivados
Indústria Brasileira

Imported by:
Cape Investments Inc.
Miami, FL, USA
305-554-5500



TROTTER

HIGH QUALITY

MENTHOL LIGHT

100'S

FILTER CIGARETTES



TROTTER

HIGH QUALITY


MENTHOL LIGHT

100'S

FILTER CIGARETTES

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

200 CLASS 'A' CIGARETTES


TROTTER
HIGH QUALITY
FULL FLAVOR

FILTER CIGARETTES

FULL FLAVOR

HIGH QUALITY

TROTTER



CLASS 'A' CIGARETTES



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

Division of Advertising Practices

March 20, 2009

Ms. Gladys R. Navarro
President
Cage Investments, Inc.
15290 S.W. 16 Terrace
Miami, FL 33185

Dear Ms. Navarro:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Cage Investments, Inc. (“Cage”) on March 9, 2009, calling for simultaneous display (i.e., the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the “Trotter” brand of cigarettes.

Cage’s sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your letter dated February 17, 2009 appear to meet the requirements of the Cigarette Act for size and conspicuousness. Cage’s plan for the display of the four health warnings on packaging is hereby approved for the following eight soft pack varieties of the Trotter brand: Full Flavor Kings, Full Flavor 100’s, Light Kings, Light 100’s, Menthol Kings, Menthol 100’s, Menthol Light 100’s, and Ultra Light 100’s. This approval is effective on the date of this letter and ends on March 19, 2010. 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.

If Cage does decide 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.

You should also 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

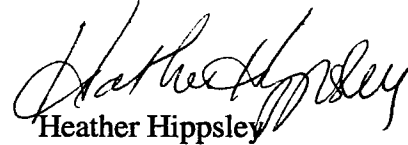
¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Ms. Gladys R. Navarro
March 20, 2009
Page 2

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 Clovia Hutchins at (202) 326-3215.

Very truly yours,



Heather Hipsley
Acting Associate Director

March 30, 2009

Cherokee Tobacco Company llc
P.O. Box 279
1201 Industrial Park Road
South Boston, VA 24592

Ms. Aine Farrell
Associate Director
Division of Advertising Practices
Federal Trade Commission
601 New Jersey Avenue, NW
Washington, DC 20001

RE: Cigarette Health Warning Plan

Dear Madam:

Cherokee Tobacco Company is the owner of the brands "CTC Select" and "Cherokee". We are submitting this plan to you explaining how we will comply with the health warning display requirements. This plan is for the "CTC Select" brand which is being contract manufactured for us by Farmers Tobacco Co. of Cynthiana, Inc. in Cynthiana, KY and for the "Cherokee" brand which is contract manufactured for us by Virginia Brands LLC in South Boston, VA. The brand styles for "CTC Select" are Full Flavor King, Light King, Ultra Light King, Menthol King, Menthol Light King, Non Filter King, Full Flavor 100, Light 100, Ultra Light 100, Menthol 100 and Menthol Light 100 all in a soft pack. This will bring the total brand styles to 11. We do not import or export any cigarettes of this brand. The brand styles for "Cherokee" being submitted for approval are Full Flavor King, Light King, Ultra Light King, Menthol King, Menthol Light King, Non Filter King, Full Flavor 100, Light 100, Ultra Light 100, Menthol 100 and Menthol Light 100 all in a soft pack and Full Flavor Kings, Menthol Kings and Light Kings in Box Styles. This will bring the total brand styles to 14. We do not import or export any cigarettes of this brand.

I. Packaging

According to Section 1333(c)(2), we would like permission to display the four warnings an equal number of times during the year (rather than rotating the warnings quarterly) since our company's annual sales for all brands (CTC Select and Cherokee) are less than one-fourth of one percent of all the cigarettes sold in the United States. We will equalize the four warnings on the packs and cartons of each brand style for the one-year period beginning on the date of approval of this plan. The warnings for the CTC Select brand will appear exactly as shown on the pack and carton samples submitted with the letter dated February 23, 2007 from Farmers Tobacco Co. of Cynthiana, Inc. The warnings for the Cherokee brand will appear exactly as shown on the hard pack samples submitted by our contract manufacturer, Virginia Brands LLC, on March 13, 2006 and the soft pack samples submitted by Cherokee Tobacco Company llc on April 18, 2006.

Cherokee Tobacco Company llc will ensure that all four warning labels are equally displayed on the packs and cartons for each brand style for the one year period beginning on the date of approval for this plan. Cherokee Tobacco Company will maintain sufficient records to demonstrate compliance with this plan.

Anticipated sales for 2009 for the CTC Select brand are expected to be [REDACTED] cigarettes (sticks) .

The sales volumes in cigarettes for each brand style for fiscal year 2008 for the CTC Select brand were as follows:

| | |
|--------------------------------|------------|
| Full Flavor Kings Soft Packs | [REDACTED] |
| Light Kings Soft Packs | [REDACTED] |
| Ultra Light Kings Soft Packs | [REDACTED] |
| Menthol Kings Soft Packs | [REDACTED] |
| Menthol Light Kings Soft Packs | [REDACTED] |
| Non-Filter Kings Soft Packs | [REDACTED] |
| Full Flavor 100s Soft Packs | [REDACTED] |
| Light 100s Soft Packs | [REDACTED] |
| Ultra Light 100s Soft Packs | [REDACTED] |
| Menthol 100s Soft Packs | [REDACTED] |
| Menthol Light 100s Soft Packs | [REDACTED] |
| Total | [REDACTED] |

The total sales volume in cigarettes for fiscal year 2008 for the Cherokee brand were as follows:

In 2008, our total sales were [REDACTED] (sticks) of the Cherokee Brand.

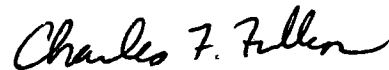
Anticipated total sales for 2009 for Cherokee brand are as follows:

Anticipated total sales for 2009 for the Cherokee brand are expected to be [REDACTED] cigarettes (sticks).

Cherokee Tobacco Company llc will continue to follow the specifications of its plan for advertising the "Cherokee" brand as set out in its letter of April 11, 2005. Cherokee Tobacco Company llc will continue to follow the specifications of its plan for advertising the "CTC Select" brand of cigarettes as set out in its letter of March 27, 2007.

If any further information is required, please call us at 1-800-809-0704 between the hours of 8:00 AM and 5:00 PM EST. Thank you for your time.

Sincerely,

A handwritten signature in cursive script that reads "Charles F. Fuller".

Charles Fuller
President



Division of Advertising Practices

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

April 1, 2009

Mr. Charles F. Fuller
President
Cherokee Tobacco Company, LLC
Post Office Box 279
1201 Industrial Park Road
South Boston, VA 24592

Dear Mr. Fuller:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Cherokee Tobacco Company, LLC ("Cherokee Tobacco") on March 30, 2009, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the CTC Select and Cherokee brands of cigarettes.

Cherokee Tobacco's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The health warnings on the sample packs and cartons submitted with letters dated March 13 and April 18, 2006, and February 23, 2007 appear to comply with the requirements of the Cigarette Act for size and conspicuousness. Cherokee Tobacco's plan for packaging for the CTC Select brand is hereby approved for the following eleven soft pack varieties: Full Flavor Kings, Full Flavor 100's, Light Kings, Light 100's, Ultra Light Kings, Ultra Light 100's, Menthol Kings, Menthol 100's, Menthol Light Kings, Menthol Light 100's, and Non-Filter Kings. Cherokee Tobacco's plan for packaging for the Cherokee brand is approved for the following fourteen varieties: Full Flavor Kings (soft pack and hard pack), Full Flavor 100's (soft pack), Light Kings (soft pack and hard pack), Light 100's (soft pack), Ultra Light Kings (soft pack), Ultra Light 100's (soft pack), and Menthol Kings (soft pack and hard pack), Menthol 100's (soft pack), Menthol Light Kings (soft pack), Menthol Light 100's (soft pack), and Non Filter Kings (soft pack). This approval is effective on the date of this letter and ends on March 31, 2010. 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.

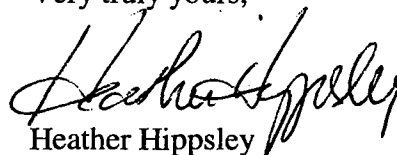
¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Mr. Charles F. Fuller
April 1, 2009
Page 2

You should be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

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

Very truly yours,

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

Heather Hipsley
Acting Associate Director



March 12, 2009

Ms. Heather Hipsley
Acting Associate Director
Division of Advertising Practices
Federal Trade Commission
600 Pennsylvania Avenue, NW
Washington, DC 20580

Re: Rotation Plan: Cheyenne, Decade, Cayman and 901'Z brands

Dear Ms. Hipsley,

Cheyenne International, LLC is a tobacco products manufacturer (ATF permit # TP-NC-645). The Company's fiscal year is the calendar year. We manufacture four brands of cigarettes: Cheyenne, Decade, 901'Z and Cayman. With this letter we seek to renew the annual rotation plan for these brands.

We have 11 styles of Cheyenne, all in hard box:

Cheyenne Full Flavor King's
Cheyenne Light Flavor King's
Cheyenne Ultra Light Flavor King's
Cheyenne Menthol Flavor King's
Cheyenne Menthol Light Flavor King's
Cheyenne Non Filter King's
Cheyenne Full Flavor 100's
Cheyenne Light Flavor 100's
Cheyenne Ultra Light Flavor 100's
Cheyenne Menthol Flavor 100's
Cheyenne Menthol Light Flavor 100's

701 S. Battleground Avenue
Grover, North Carolina 28073

We have 10 styles of Decade, all in hard box:

Decade Full Flavor King's
Decade Light Flavor King's
Decade Ultra Light Flavor King's
Decade Menthol Flavor King's
Decade Menthol Light Flavor King's
Decade Full Flavor 100's
Decade Light Flavor 100's
Decade Ultra Light Flavor 100's
Decade Menthol Flavor 100's
Decade Menthol Light Flavor 100's

In our submission of August 7, 2006 for the Cheyenne and Decade brands were samples of actual cartons and packs displaying the four different required warnings. With this submission I am including samples of actual cartons and packs of the Cheyenne brand because of a change in background color on the warning label panel. The warnings will appear exactly as shown on those samples. Our Decade brand packaging has not changed since our prior submission.

We have 4 styles of Cayman, all in hard box:

Cayman Light Flavor King Box
Cayman Ultra Light Flavor King Box
Cayman Menthol Light Flavor King Box
Cayman Full Flavor King box

In our submissions of June 2, 2006 and December 20, 2006 for the Cayman brand were samples of actual cartons and packs displaying the four different required warnings. The warnings will appear exactly as shown on those samples. Our packaging has not changed since our prior submissions.

We have 2 styles of 901'Z (all in hard pack) with each style packaged in three different packages, the only difference being the primary package color:

901'Z Menthol King's (red box)
901'Z Menthol King's (green box)
901'Z Menthol King's (blue box)
901'Z Menthol 100's (red box)
901'Z Menthol 100's (green box)
901'Z Menthol 100's (blue box)

In our submission of December 16, 2004 for the 901'Z brand were samples of each carton style and each pack style with the four different required warnings.

The warnings will appear exactly as shown on those samples. Our packaging has not changed since our prior submission.

The Company wishes to continue to use the option provided by Section 1333(c)(2) of the Cigarette Act. The four warnings will be displayed an equal number of times on the packs and cartons of each brand style during the one year period beginning on the date of the approval of this plan.

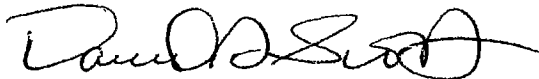
Included with this letter is Exhibit 1 that is a tabular statement of sales volume by brand style for the previous fiscal year, as well as the anticipated sales for the one year period covered by the respective rotation plan for the brands.

The way that we will ensure that all four warnings will be equally displayed on the packs and cartons of each brand style throughout the year will be through our printing process. Our printer will print cartons 4 to a sheet – each carton on the sheet will have a different warning. Similarly, the printer will print 16 packs to a sheet with the 4 different warnings repeated 4 times. Every print run of cartons and packs will therefore have an equal distribution of warnings and accordingly our manufacturing runs will have an equal distribution of warnings. The result should be an equal distribution of warnings on cigarettes sold throughout the year. We will maintain sufficient records to demonstrate compliance with the plan. If by the end of the year equalization of warnings on packs and cartons has not been achieved, the Company will take steps, such as placing special orders of packaging, to ensure warning label equalization.

We do not intend to advertise our brand to consumers. If we decide to advertise to consumers, we will submit a plan to the FTC for review and approval before engaging in any consumer advertising.

If you have any questions, please do not hesitate to call me at (704) 937-7200. We appreciate your attention to our plan submission.

Sincerely,

A handwritten signature in black ink, appearing to read "David A. Scott". The signature is fluid and cursive, with a large initial "D" and "S".

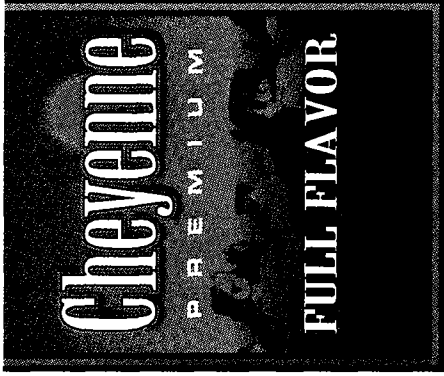
David A. Scott
Chief Financial Officer

CHEYENNE INTERNATIONAL, LLC
 (all styles are hard pack, called "box")

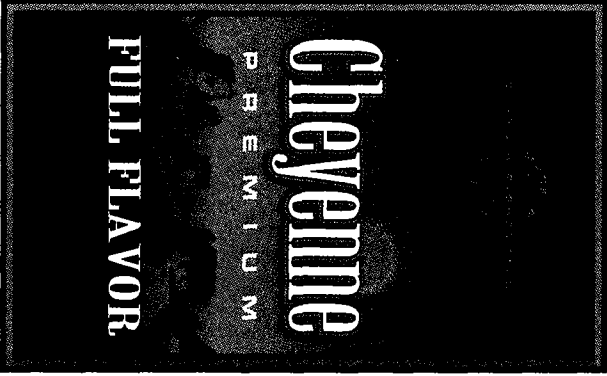
| | | Actual | Anticipated |
|---------------------|-------------------------|-------------|-------------|
| | | Previous | Current |
| | | Fiscal | Rotation |
| | | Year (2008) | Plan Year |
| Brand | Cheyenne | | |
| | Highest Selling Style | | |
| | Highest Selling Style % | | |
| Brand | Decade | | |
| | Highest Selling Style | | |
| | Highest Selling Style % | | |
| Brand | 901'Z | | |
| | Highest Selling Style | | |
| | Highest Selling Style % | | |
| Brand | Cayman | | |
| | Highest Selling Style | | |
| | Highest Selling Style % | | |
| Brand Totals | | | |

Approximately [redacted] % of all cigarettes sold in the US in 2008

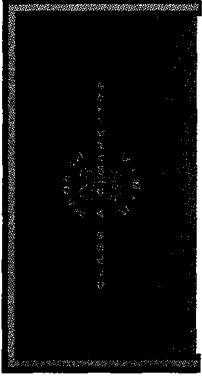
Selected packaging samples from those
submitted with the plan.



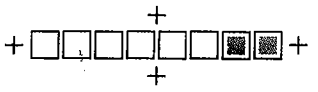
Cheyenne
PREMIUM
FULL FLAVOR BOX



Cheyenne
PREMIUM
FULL FLAVOR BOX



Cheyenne
PREMIUM
CHEYENNE INTERNATIONAL, LLC
GROVER, NC
©2008 Cheyenne International, L.L.C.
www.cheyenneintl.com
LIGHTER FLAVORED CIGARETTES DO NOT
REDUCE THE HEALTH RISKS OF SMOKING



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

W 3

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

UNDERAGE
SALE
PROHIBITED

200 CLASS A CIGARETTES · MADE IN U.S.A.

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

ULTRA LIGHT FLAVOR 100'S BOX

P R E M I U M

Cheyenne

ULTRA LIGHT FLAVOR BOX
100's

200 CLASS A CIGARETTES · MADE IN U.S.A.

Cheyenne

P R E M I U M

200 CLASS A CIGARETTES
MADE IN THE U.S.A.

Cheyenne

P R E M I U M

ULTRA LIGHT FLAVOR 100'S BOX

CHEYENNE INTERNATIONAL, LLC
GROVER, NC

© 2008 Cheyenne International, L.L.C.
www.cheyenneci.com

LIGHTER FLAVORED CIGARETTES DO NOT
REDUCE THE HEALTH RISKS OF SMOKING

UNDERAGE SALE PROHIBITED



FSC

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

Division of Advertising Practices

April 3, 2009

Mr. David A. Scott
Chief Financial Officer
Cheyenne International, LLC
701 S. Battleground Avenue
Grover, North Carolina 28073

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, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed the proposed plan filed by Cheyenne International, LLC (“Cheyenne”) on March 12, 2009, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the 901'Z, Decade, Cayman, and “Cheyenne” brands of cigarettes.

Cheyenne’s sales appear to qualify for the aforementioned alternative to the quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your letters dated December 16, 2004 (901'Z), August 7, 2006 (Decade), June 2, 2006 and December 20, 2006 (Cayman), and March 12, 2009 (Cheyenne) appear to meet the requirements of the Cigarette Act for size and conspicuousness. Cheyenne’s plan for the display of the four health warnings on packaging is hereby approved for the following varieties:

- six hard pack varieties of the 901'Z brand (Menthol kings red box, Menthol kings green box, Menthol kings blue box, Menthol 100s red box, Menthol 100s green box, and Menthol 100s blue box);
- ten hard pack varieties of the Decade brand (Full Flavor kings, Light kings, Ultra Light kings, Menthol kings, Menthol Light kings, Full Flavor 100s, Light 100s, Ultra Light 100s, Menthol 100s, and Menthol Light 100s);
- four hard pack varieties of the Cayman brand (Full Flavor kings, Light kings, Ultra Light kings, and Menthol Light kings); and
- eleven hard pack varieties of the “Cheyenne” brand (Full Flavor kings, Light kings, Ultra Light kings, Menthol kings, Menthol Light kings, Non-Filter kings, Full Flavor 100s,

Mr. David A. Scott
April 3, 2009
Page 2

Light 100s, Ultra Light 100s, Menthol 100s, and Menthol Light 100s).


This approval is effective on the date of this letter and ends on April 2, 2010. 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.

If Cheyenne does decide 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.

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.

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

Very truly yours,


Heather Hippsley
Acting Associate Director

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



Kingston Tobacco, Inc.



760 Riggstown Road
Pollocksville, North Carolina 28573

Phone: (252) 224-9955

Toll Free: (866) 424-9955

Fax: (252) 224-9956

Kingstontobacco@earthlink.net



March 23, 2009

Ms. Aine Farrell
Associate Director
Division of Advertising Practices
Federal Trade Commission
601 New Jersey Avenue, NW
Washington, DC 20001

Dear Ms. Farrell:

Pursuant to the Federal Cigarette Labeling and Advertising Act (the Cigarette Act), "Kingston" Tobacco is submitting a plan for the "warnings" rotation under Section 1333 (c) (2) for the Kingston Brand of cigarettes.

Kingston brand cigarette is the only brand Kingston Tobacco Inc. has manufactured on our behalf and we do not manufacture or import any other brands.

The health warnings will appear exactly as shown on the samples of the brand "Kingston" submitted with our contract manufacturer Virginia Brands, LLC's letter dated August 16, 2006.

The styles of "Kingston" are listed below:

1. Full Flavor Kings (Soft Pack)
2. Light Kings (Soft Pack)
3. Ultra Light Kings (Soft Pack)
4. Menthol Kings (Soft Pack)
5. Menthol Light Kings (Soft Pack)
6. Full Flavor 100s (Soft Pack)
7. Light 100's (Soft Pack)
8. Ultra Light 100s (Soft Pack)
9. Menthol 100s (Soft Pack)
10. Menthol Light 100s (Soft Pack)
11. Non-Filter (Soft Pack)

Our sales volume for "Kingston" Brand cigarettes fiscal year 2008:

- | | | |
|------------------------------------|------------|--------|
| 1. Full Flavor Kings (Soft Pack) | [REDACTED] | sticks |
| 2. Light Kings (Soft Pack) | [REDACTED] | sticks |
| 3. Ultra Light Kings (Soft Pack) | [REDACTED] | sticks |
| 4. Menthol Kings (Soft Pack) | [REDACTED] | sticks |
| 5. Menthol Light Kings (Soft Pack) | [REDACTED] | sticks |
| 6. Full Flavor 100s (Soft Pack) | [REDACTED] | sticks |
| 7. Light 100's (Soft Pack) | [REDACTED] | sticks |
| 8. Ultra Light 100s (Soft Pack) | [REDACTED] | sticks |
| 9. Menthol 100s (Soft Pack) | [REDACTED] | sticks |
| 10. Menthol Light 100s (Soft Pack) | [REDACTED] | sticks |
| 11. Non-Filter (Soft Pack) | [REDACTED] | sticks |

We do not anticipate that our sales for "Kingston" brand cigarettes that are manufactured in fiscal year 2009 shall exceed [REDACTED] sticks per brand style.

We will ensure all four warnings are equally displayed on the packs and cartons for each brand style for one year beginning on the date of approval of this plan. We will maintain records to demonstrate compliance.

Kingston Tobacco Inc continues to be in compliance with its plan for advertising the Kingston Brand that was approved by the FTC on September 4, 2003.

Sincerely,

Randy D. Riggs
Randy Riggs



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

Division of Advertising Practices

April 16, 2009.

Mr. Randy Riggs
Kingston Tobacco, Inc.
760 Riggstown Road
Pollocksville, NC 28573

Dear Mr. Riggs:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a proposed plan filed by Kingston Tobacco, Inc. on March 23, 2009 calling for the simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on the packaging of eleven soft pack varieties of the Kingston brand of cigarettes.

Kingston Tobacco's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with Virginia Brands, LLC's (your contract manufacturer) letter dated August 16, 2006 appear to meet the requirements of the Cigarette Act for size and conspicuousness. Kingston Tobacco's plan for the display of the four health warnings on packaging is hereby approved for the following eleven soft pack varieties of the Kingston brand: Full Flavor Kings, Full Flavor 100's, Light Kings, Light 100's, Ultra Light Kings, Ultra Light 100's, Menthol Kings, Menthol 100's, Menthol Light Kings, Menthol Light 100's, and Non-Filter Kings. This approval is effective on the date of this letter and ends on April 15, 2010. 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.

You should also be aware that Section 1335a of the Cigarette Act requires that manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their 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.

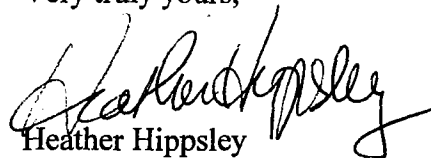
Mr. Randy Riggs

April 16, 2009

Page 2

If you have any questions regarding this approval, please contact Aine Farrell at (202) 326-3013.

Very truly yours,

A handwritten signature in black ink, appearing to read "Heather Hipsley". The signature is fluid and cursive, with a large initial "H" and a long, sweeping tail.

Heather Hipsley
Acting Associate Director

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

March 30, 2009

VIA FEDERAL EXPRESS

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

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

Dear Ms. Engle:

On behalf of Japan Tobacco Inc. and its U.S. importer, Japan Tobacco International U.S.A., Inc., and other affiliates (collectively "JTI"), we respectfully resubmit an application pursuant to Section 4(c)(2) of the Federal Cigarette Labeling and Advertising Act, as amended (the "Act"), seeking approval for JTI to continue to display the warning labels specified in Section 4(a)(1) of the Act on packages and cartons of cigarettes in the manner provided in Section 4(c)(2)(C) of the Act, as provided in paragraph 2(b) of the Label Statement Rotation Plan of JTI submitted to the Federal Trade Commission on August 28, 1985 (the "Plan"), as subsequently amended, and approved on or as of October 11, 1985, January 1, 1993, January 1, 1994, January 1, 1995, January 1, 1996, January 1, 1997, January 1, 1998, January 1, 1999, January 1, 2000, January 19, 2001, April 11, 2001, February 20, 2002 (for all of JTI's brand styles other than "Seven Stars"), March 21, 2002 (for the "Seven Stars" brand), July 31, 2002 (for all "Export 'A'" brand styles), February 11, 2003, February 3, 2004, July 28, 2004 (for all "Wave" brand styles), October 19, 2004 (for five additional "Wave" brand styles), February 8, 2005 (for all brand styles of all brands), August 17, 2005 (for a "Mild Seven" brand style), August 17, 2005 (for two additional "Mild Seven" brand styles), August 26, 2005 (for all eighteen "Wave" brand styles), May 3, 2006 (for all brand styles of all brands), March 26, 2007 (for all brand styles of all brands), May 11, 2007 (for all eighteen "Wave" brand styles), November 26, 2007 (for five "Wave" brand styles), April 4,

2008 (for all brand styles of all brands), October 9, 2008 (for all five "Export 'A'" brand styles) and January 8, 2009 (for all three "Mild Seven" brand styles).

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

- (i) the cigarettes sold by JTI in the U.S. continue to comply with the two-tiered test in Section 4(c)(2) of the Act;
- (ii) the cartons and packages for the cigarettes sold by JTI in the U.S. and the health warnings thereon remain unchanged from the samples thereof most recently submitted (namely under cover of letters dated February 15, March 15 and June 24, 2002, February 10 and 28, August 16, 2005, April 10 and November 15, 2007 and August 25 and December 8, 2008) to the Federal Trade Commission in connection with the Plan. We therefore understand that it is not necessary to submit at this time samples of cartons or individual packaging for any of the brands covered by the Plan unless requested to do so;
- (iii) the statutorily mandated warnings will continue to appear exactly as shown on the materials previously submitted to the Federal Trade Commission by us on behalf of JTI unless and until revised materials are submitted to the Federal Trade Commission by us and approved by the Federal Trade Commission;
- (iv) JTI will equally display the four warning labels specified in Section 4(a)(1) of the Act on packages and cartons of cigarettes for each brand styles of each brand for the one year period beginning on the date of approval for the Plan and JTI will keep records demonstrating compliance with the Plan; and
- (v) The brands and brand styles sold by JTI in the United States to which the Plan, this application and the confirmations contained herein pertain are as follows:
 - Mild Seven (regular king hard pack, lights king hard pack and super lights king hard pack)
 - Seven Stars (regular king hard pack)
 - Cabin (mild king hard pack)
 - Caster (mild king soft pack)

Ms. Mary K. Engle
March 30, 2009
Page 3

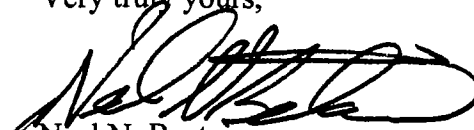
Wave (100 soft pack, light 100 soft pack, menthol 100 soft pack, light menthol 100 soft pack, ultra light 100 soft pack, regular king hard pack, light king hard pack, menthol king hard pack, light menthol king hard pack, ultra light king hard pack, regular king soft pack, light king soft pack, menthol king soft pack, 100 hard pack, light 100 hard pack, ultra light 100 hard pack, menthol 100 hard pack and light menthol 100 hard pack)

Export 'A' (full flavor 72 hard pack, medium 72 hard pack, lights 72 hard pack, extra lights 72 hard pack and ultra lights 72 hard pack).

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

Thank you for your continued cooperation in this matter.

Very truly yours,



Neal N. Beaton

Enclosures

cc: Ms. Clovia Hutchins (via telecopier and e-mail)

#6210649_v1

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

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

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

1. I am the President of Japan Tobacco International U.S.A., Inc. (collectively, with its ultimate parent company, Japan Tobacco Inc. and all of Japan Tobacco Inc.'s direct and indirect subsidiaries, "JTI") and make this affidavit on behalf of JTI pursuant to Section 4(c)(2)(A) of the Federal Cigarette Labeling and Advertising Act, as amended (the "Act"), in support of the application of JTI for Federal Trade Commission approval to display the warning labels specified in Section 4(a)(1) of the Act on packages of cigarettes manufactured by JTI for the one-year period beginning on the date of approval, as provided in paragraph 2(b) of the Label Statement Rotation Plan of JTI submitted to the Federal Trade Commission on August 28, 1985, and approved on or as of October 11, 1985, January 1, 1993, January 1, 1994, January 1, 1995, January 1, 1996, January 1, 1997, January 1, 1998, January 1, 1999, January 1, 2000, January 19, 2001, April 11, 2001, February 20, 2002 (for all of JTI's brand styles other than "Seven Stars"), March 21, 2002 (for the "Seven Stars" brand), July 31, 2002 (for all "Export 'A'" brand styles), February 11, 2003, February 3, 2004, July 28, 2004 (for all "Wave" brand styles), October 19, 2004 (for five additional "Wave" brand styles), February 8, 2005 (for all brand styles of all brands), August 17, 2005 (for a "Mild Seven" brand style), August 17, 2005 (for two additional "Mild Seven" brand styles), August 26, 2005 (for all eighteen "Wave" brand styles), May 3, 2006 (for all brand styles of all brands), March 26, 2007 (for all brand styles of all brands), May 11, 2007 (for all eighteen "Wave" brand styles), November 26, 2007 (for five "Wave" brand styles), April 4, 2008 (for all brand styles of all brands), October 9, 2008 (for all five "Export 'A'" brand styles) and January 8, 2009 (for all three "Mild Seven" brand styles).

2. The total number of cigarettes of any brand style sold by JTI in the United States during its last fiscal year ended December 31, 2008, was less than [REDACTED] and therefore (i) each brand style of cigarettes which JTI manufactures accounted for less than one-fourth of one percent of all cigarettes sold in the United States during the most recent completed year and (ii) more than one-half of the cigarettes manufactured by JTI for sale in the United States are packaged into brand styles which meet the requirements of clause (i).

3. The statutorily mandated warnings will continue to appear exactly as shown on the materials previously submitted to the Federal Trade Commission by JTI (namely under cover of letters dated February 15, March 15 and June 24, 2002, February 10 and 28, and August 16, 2005, April 10 and November 15, 2007 and August 25 and December 8, 2008) unless and until revised materials are submitted to the Federal Trade Commission by us and approved by the Federal Trade Commission.

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

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

Mild Seven (regular, lights and super lights)

Seven Stars (regular)

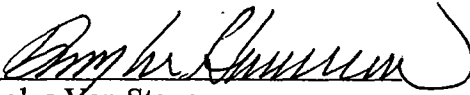
Cabin (mild)

Caster (mild)

Wave (100 soft pack, light 100 soft pack, menthol 100 soft pack, light menthol 100 soft pack, ultra light 100 soft pack, regular hard pack, light hard pack, menthol hard pack, light menthol hard pack, ultra light hard pack, regular soft pack, light soft pack, menthol soft pack, 100 hard pack, light 100 hard pack, ultra light 100 hard pack, menthol 100 hard pack and light menthol 100 hard pack)

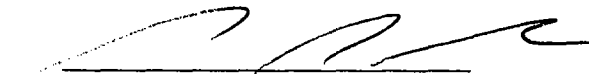
Export 'A' (full flavor, medium, lights, extra lights and ultra lights).

IN WITNESS WHEREOF, I have hereunto signed my name this 30th day of March, 2009.



Douglas Van Staveren

Sworn to before me this
30th day March, 2009



Notary Public

2179382_v6

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



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

Division of Advertising Practices

April 16, 2009

Neal N. Beaton, Esq.
Holland & Knight, LLP
195 Broadway, 24th Floor
New York, NY 10007-3189

Dear Mr. Beaton:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed the proposed plan filed on behalf of Japan Tobacco, Inc. and its affiliate, Japan Tobacco International U.S.A., Inc. (collectively "Japan Tobacco") on March 30, 2009, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Cabin Mild, Caster Mild, Export A, Mild Seven, Seven Stars, and Wave brands of cigarettes.

Japan Tobacco's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The health warnings on the sample packs and cartons submitted with letters dated February 15, 2002 (Cabin Mild, Caster Mild), March 15, 2002 (Seven Stars), April 10 and November 15, 2007 (Wave), August 25, 2008 (Export A), and December 8, 2008 (Mild Seven) appear to meet the requirements of the Cigarette Act for size and conspicuousness. Japan Tobacco's plan for the display of the four health warnings on packaging is hereby approved for the following varieties:

- the king size hard pack variety of the Cabin Mild brand;
- the king size soft pack variety of the Caster Mild brand;
- three king size hard pack varieties of the Mild Seven brand (Regular, Lights, and Super Lights);
- five king size hard pack varieties of the Export A brand (Full Flavor, Medium, Light, Extra Light, and Ultra Light);
- the king size hard pack variety of the Seven Stars brand; and

Neal N. Beaton, Esq.
April 16, 2009
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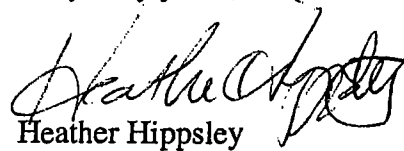
- eighteen varieties of the Wave brand, including the Menthol Light and Ultra Light king size hard pack varieties, and the following soft pack and hard pack varieties: Full Flavor kings, Full Flavor 100's, Light kings, Light 100's, Menthol kings, Menthol 100's, Menthol Light 100's, and Ultra Light 100's.

This approval is effective on the date of this letter and ends on April 15, 2010. 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.

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 Clovia Hutchins at (202) 326-3648.

Very truly yours,


Heather Hipsley
Acting Associate Director

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

April 16, 2009

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

RE: Cigarette Health Warning Rotation Plan

Dear Ms. Engle,

This letter is being submitted for approval of the alternative method to the quarterly Surgeon General Warning rotation plan for packaging of the new cigarette brand Maple Leaf, nine (9) new varieties of the Exact Elite cigarette brand and two (2) new varieties of the Smokin Joes cigarette brand. The new products are as follows:

| |
|---|
| Exact Elite Full Flavor King Size Box |
| Exact Elite Light 100 Size Soft Pack |
| Exact Elite Light King Size Box |
| Exact Elite Light King Size Soft Pack |
| Exact Elite Menthol 100 Size Soft Pack |
| Exact Elite Menthol Light 100 Size Soft Pack |
| Exact Elite Menthol Light King Size Soft Pack |
| Exact Elite NonFilter King Size Box |
| Exact Elite UltraLight 100 Size Soft Pack |
| Maple Leaf Canadian Light King Size Box |
| Smokin Joes Menthol Light King Size Box |
| Smokin Joes NonFilter King Size Box |

This letter is also being submitted for approval of the alternative method to the quarterly Surgeon General Warning rotation plan for packaging of the following varieties of the Smokin Joes and Smokin Joes Natural products that have been on a quarterly rotation schedule, which we would now like to equalize:

| |
|--|
| Smokin Joes Full Flavor 100 Size Soft Pack |
| Smokin Joes Full Flavor King Size Box |
| Smokin Joes Full Flavor King Size Soft Pack |
| Smokin Joes Light 100 Size Soft Pack |
| Smokin Joes Light King Size Box |
| Smokin Joes Light King Size Soft Pack |
| Smokin Joes Menthol 100 Size Soft Pack |
| Smokin Joes Menthol King Size Soft Pack |
| Smokin Joes Menthol Light 100 Size Soft Pack |



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

800-274-8010
www.smokinjoe.com



| |
|---|
| Smokin Joes Menthol Light King Size Soft Pack |
| Smokin Joes NonFilter King Size Soft Pack |
| Smokin Joes UltraLight 100 Size Soft Pack |
| Smokin Joes UltraLight King Size Soft Pack |
| Smokin Joes Natural Full Flavor 100 Size Soft Pack |
| Smokin Joes Natural Full Flavor 100 Size Box |
| Smokin Joes Natural Full Flavor Box |
| Smokin Joes Natural Full Flavor King Size Soft Pack |
| Smokin Joes Natural Light 100 Size Soft Pack |
| Smokin Joes Natural Light 100 Size Box |
| Smokin Joes Natural Light King Size Soft Pack |
| Smokin Joes Natural Medium 100 Size Soft Pack |
| Smokin Joes Natural Medium King Size Soft Pack |
| Smokin Joes Natural NonFilter King Size Soft Pack |
| Smokin Joes Natural UltraLight 100 Size Soft Pack |
| Smokin Joes Natural UltraLight 100 Size Box |
| Smokin Joes Natural UltraLight King Size Soft Pack |

This plan is also being submitted for the renewal of the alternative method to the quarterly Surgeon General Warning rotation plan for packaging of the following varieties of the Exact "Indian Head logo" cigarette brand, Nightclub cigarette brand, Exact Elite cigarette brand, Market cigarette brand, Smokin Joes Natural cigarette brand, Smokin Joes cigarette brand, Smokin Joes Premium cigarette brand, and Outdoor Freedom cigarette brand:

| |
|---|
| EXACT "Indian Head Logo" NON-FILTER KING BOX |
| EXACT "Indian Head Logo" FULL FLAVOR 100 SOFT PACK |
| EXACT "Indian Head Logo" LIGHT 100 SOFT PACK |
| EXACT "Indian Head Logo" MENTHOL 100 SOFT PACK |
| EXACT "Indian Head Logo" MENTHOL LIGHT 100 SOFT PACK |
| EXACT "Indian Head Logo" ULTRA LIGHT 100 SOFT PACK |
| EXACT "Indian Head Logo" FULL FLAVOR KING BOX |
| EXACT "Indian Head Logo" FULL FLAVOR KING SOFT PACK |
| EXACT "Indian Head Logo" LIGHT KING BOX |
| EXACT "Indian Head Logo" LIGHT KING SOFT PACK |
| EXACT "Indian Head Logo" MENTHOL KING SOFT PACK |
| EXACT "Indian Head Logo" MENTHOL LIGHT KING SOFT PACK |
| EXACT ELITE FULL FLAVOR 100 SOFT PACK |
| EXACT ELITE FULL FLAVOR KING SOFT PACK |
| EXACT ELITE MENTHOL KING SOFT PACK |
| MARKET FULL FLAVOR KING SOFT PACK |
| MARKET LIGHT KING SOFT PACK |
| MARKET MENTHOL KING SOFT PACK |
| MARKET MENTHOL LIGHT KING SOFT PACK |
| MARKET NON-FILTER KING SIZE BOX |
| MARKET FULL FLAVOR KING BOX |
| MARKET LIGHT KING BOX |
| MARKET FULL FLAVOR 100 SOFT PACK |

| |
|---|
| MARKET LIGHT 100 SOFT PACK |
| MARKET MENTHOL 100 SOFT PACK |
| MARKET MENTHOL LIGHT 100 SOFT PACK |
| MARKET ULTRA LIGHT 100 SIZE SOFT PACK |
| MARKET MENTHOL 100 BOX |
| MARKET MENTHOL LIGHT 100 BOX |
| MARKET ULTRA LIGHT 100 BO |
| MARKET FULL FLAVOR 100 SIZE BOX |
| MARKET LIGHT 100 SIZE BOX |
| MARKET MENTHOL ULTRA LIGHT 100 SIZE BOX |
| MARKET MENTHOL KING BOX |
| NIGHTCLUB FULL FLAVOR KING SIZE INTERNATIONAL STLYE BOX |
| NIGHTCLUB LIGHT KING SIZE INTERNATIONAL STLYE BOX |
| SMOKIN JOES NATURAL MENTHOL KING SIZE BOX |
| SMOKIN JOES NATURAL MENTHOL LIGHT KING SIZE BOX |
| SMOKIN JOES NATURAL MENTHOL 100 SIZE SOFT PK |
| SMOKIN JOES NATURAL MENTHOL LIGHT 100 SOFT PK |
| SMOKIN JOES NATURAL LIGHT KING SIZE BOX |
| SMOKIN JOES MENTHOL KING SIZE BOX |
| SMOKIN JOES ULTRA LIGHT KING SIZE BOX |
| SMOKIN JOES FULL FLAVOR 100 BOX |
| SMOKIN JOES LIGHT 100 BOX |
| SMOKIN JOES ULTRA LIGHT 100 SIZE BOX |
| SMOKIN JOES MENTHOL 100 BOX |
| SMOKIN JOES MENTHOL LIGHT 100 BOX |
| OUTDOOR FREEDOM FULL FLAVOR KING SOFT PACK |
| OUTDOOR FREEDOM FULL FLAVOR KING SIZE BOX |
| OUTDOOR FREEDOM LIGHT KING SOFT PACK |
| OUTDOOR FREEDOM LIGHT KING SIZE BOX |
| SMOKIN JOE PREMIUM FULL FLAVOR KING SIZE BOX |
| SMOKIN JOE PREMIUM LIGHT KING SIZE BOX |
| SMOKIN JOE PREMIUM CANANDIAN LIGHT KING SIZE BOX |

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

All of the products submitted with this plan, except the Nightclub cigarette brand styles, will be and will continue to be packaged in 200 count cartons ("Outer Cartons"). Each Outer Carton will contain 10 packs of 20 cigarettes each ("Pack"). All of the styles and varieties of the Nightclub cigarette brand shown on Exhibit A are packaged in 200 count cartons ("Outer Cartons"). Each Outer Carton contains 10 packs of 20 cigarettes each ("Pack"); five (5) Nightclub Full Flavor king size international style hard packs and five (5) Nightclub Light king size international style hard packs. Note, this explains that two varieties will be packaged in one carton. The warnings will appear exactly as they do on the actual pack labels and cartons submitted to the Federal Trade Commission as follows:

With our letter dated March 23, 2009:

- Packs and cartons of the three (3) new king size box varieties of the Exact Elite cigarette brand listed above and cartons¹ for the six (6) new soft pack varieties of the Exact Elite cigarette brand listed above
- Packs and cartons for the Canadian Light King Size Box variety of the new Maple Leaf cigarette brand.
- Packs and cartons for the twenty-two (22) varieties of the Smokin Joes cigarette brand that are listed above including the two (2) new varieties, the thirteen (13) varieties that are approved for quarterly rotation, and being switched to an equalization plan, and the seven (7) varieties that are currently on an equalization plan and being submitted for renewal.
- Packs and Cartons for sixteen (16) varieties of the Smokin Joes Natural cigarette brand that are listed above including the thirteen (13) varieties that are approved for quarterly rotation, and being switched to an equalization plan, and three (3)² varieties that are currently on an equalization plan and being submitted for renewal.

With our letter dated October 11, 2005:

- Packs and cartons for the twelve (12) varieties of the Exact "Indian Head logo" cigarette brand listed above that are currently on an equalization plan and being submitted for renewal.

With our letter dated October 12, 2005:

- Packs and cartons for the Smokin Joes Natural Menthol 100 size soft pack and Smokin Joes Natural Menthol Light 100 size soft pack varieties of the Smokin Joes Natural cigarette brand that are currently on an equalization plan and being submitted for renewal.

With our letter dated December 13, 2006:

- Packs and cartons for the four (4) varieties of the Outdoor Freedom cigarette brand listed above that are currently on an equalization plan and being submitted for renewal.

With our letter dated April 3, 2007:

- Packs and cartons for the three (3) varieties of the Smokin Joes Premium cigarette brand listed.

With our letter dated October 17, 2007:

- Cartons for varieties of the Nightclub cigarette brand listed above.

With our letter dated January 31, 2008:

- Packs for varieties of the Nightclub cigarette brand listed above.

¹ The actual soft pack labels for these varieties were submitted with our letter dated December 26, 2008.

² The actual labels and cartons for Smokin Joes Natural Menthol 100 size soft pack and Smokin Joes Natural Menthol Light 100 size soft pack were submitted with our letter dated October 12, 2005.

With our letter dated June 10, 2008:

- Packs and cartons for the nineteen (19) varieties of the Market cigarette brand listed above.

With our letter dated November 12, 2008:

- Packs and cartons for the three (3) varieties of the Exact Elite cigarette brand listed above that are currently approved for equalization and being submitted for renewal.

With our letter dated December 26, 2008:

- Packs³ for the six (6) new soft pack varieties of the Exact Elite Cigarette Brand that are listed above.

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 imports the Lewiston Special cigarette brand and Exact Special cigarette brand, of all Smokin Joes manufactured and imported cigarette brand styles, from January 1, 2008 through December 31, 2008, the biggest seller was SMOKIN JOE'S FF 100'S SOFT PACK, 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 in Exhibit A 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 still rotates the warnings quarterly on the Lewiston and Exact (this does not include Exact with the Indian Head logo packaging)cigarette brands pursuant to the plan approved by the FTC by letter dated April 25, 2000 and Lewiston Special and Exact Special cigarette brands pursuant to the plan approved by the FTC by letter dated June 24, 2004.

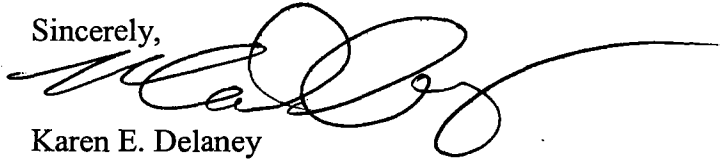
For advertising the Maple Leaf brand, Smokin Joes will use the warning formats that were submitted with the 1985 plans of the five leading US cigarette manufacturers and we will place the warnings as specified in those plans. Copies of the formats we will be using were submitted with our May 1, 2007 letter. Smokin Joes currently intends to advertise the Maple Leaf brand in print as well as on the Internet at www.sjbrands.com. In relation to Internet advertising, the warnings will appear in a legible and conspicuous

³ The actual cartons for these varieties are enclosed with our letter dated March 23, 2009.

manner and will be of a size, format, and type as required by the FTC. The warnings on our website will be superimposed on the screen in an unavoidable manner on every page advertising the Maple Leaf brand where it may be viewed without scrolling, and will not be accessible or displayed through hyperlinks, pop-ups, interstitials, or other similar means. We will use the warning formats that were submitted with the 1985 plans of the five leading US cigarette manufacturers and the size of the warnings will be proportionate to those warning formats. The four cigarette health warnings will be rotated quarterly in accordance with the rotation schedule attached as Exhibit B. Enclosed with our letter dated March 23, 2009 are printouts from the website showing a sample of how the warning labels are displayed. 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.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Karen E. Delaney', with a long, sweeping horizontal line extending to the right.

Karen E. Delaney
Tax Compliance Manager

EXHIBIT A

| PRODUCT EXACT AND EXACT* | STICKS (Actual Stick Sales Figures) (12/2001 - 12/31/2003) |
|---|--|
| EXACT FULL FLAVOR 100 SOFT PACK* | |
| EXACT LIGHT 100 SOFT PACK* | |
| EXACT MENTHOL 100 SOFT PACK* | |
| EXACT MENTHOL LIGHT 100 SOFT PACK* | |
| EXACT ULTRA LIGHT 100 SOFT PACK* | |
| EXACT FULL FLAVOR KING BOX* | |
| EXACT FULL FLAVOR KING SOFT PACK* | |
| EXACT LIGHT KING BOX* | |
| EXACT LIGHT KING SOFT PACK* | |
| EXACT MENTHOL KING SOFT PACK* | |
| EXACT MENTHOL LIGHT KING SOFT PACK* | |
| EXACT NON-FILTER KING BOX ** | |
| EXACT FULL FLAVOR 100 SOFT PACK** | |
| EXACT LIGHT 100 SOFT PACK** | |
| EXACT MENTHOL 100 SOFT PACK** | |
| EXACT MENTHOL LIGHT 100 SOFT PACK** | |
| EXACT ULTRA LIGHT 100 SOFT PACK** | |
| EXACT FULL FLAVOR KING BOX** | |
| EXACT FULL FLAVOR KING SOFT PACK** | |
| EXACT LIGHT KING BOX** | |
| EXACT LIGHT KING SOFT PACK** | |
| EXACT MENTHOL KING SOFT PACK** | |
| EXACT MENTHOL LIGHT KING SOFT PACK** | |
| PRODUCT EXACT AND EXACT* | STICKS (Actual Stick Sales Figures) (12/2001 - 12/31/2003) |
| EXACT ELITE FULL FLAVOR 100 SOFT PACK | |
| EXACT ELITE FULL FLAVOR KING SOFT PACK | |
| EXACT ELITE MENTHOL KING SOFT PACK | |
| Exact Elite Full Flavor King Size Box | |
| Exact Elite Light 100 Size Soft Pack | |
| Exact Elite Light King Size Box | |
| Exact Elite Light King Size Soft Pack | |
| Exact Elite Menthol 100 Size Soft Pack | |
| Exact Elite Menthol Light 100 Size Soft Pack | |
| Exact Elite Menthol Light King Size Soft Pack | |
| Exact Elite NonFilter King Size Box | |
| Exact Elite UltraLight 100 Size Soft Pack | |
| PRODUCT EXACT AND EXACT* | STICKS (Actual Stick Sales Figures) (12/2001 - 12/31/2003) |
| MAPLE LEAF CANADIAN LIGHT KING SIZE BOX | |

| PRODUCT MARKET | STICKS (Actual Stick Sales Figures 1/1/2008 - 12/31/2008) |
|---|---|
| MARKET FULL FLAVOR KING SOFT PACK | |
| MARKET LIGHT KING SOFT PACK | |
| MARKET MENTHOL KING SOFT PACK | |
| MARKET MENTHOL LIGHT KING SOFT PACK | |
| MARKET NON-FILTER KING SIZE BOX | |
| MARKET FULL FLAVOR KING BOX | |
| MARKET LIGHT KING BOX | |
| MARKET FULL FLAVOR 100 SOFT PACK | |
| MARKET LIGHT 100 SOFT PACK | |
| MARKET MENTHOL 100 SOFT PACK | |
| MARKET MENTHOL LIGHT 100 SOFT PACK | |
| MARKET ULTRA LIGHT 100 SIZE SOFT PACK | |
| MARKET MENTHOL 100 BOX | |
| MARKET MENTHOL LIGHT 100 BOX | |
| MARKET ULTRA LIGHT 100 BOX | |
| MARKET FULL FLAVOR 100 SIZE BOX | |
| MARKET LIGHT 100 SIZE BOX | |
| MARKET MENTHOL ULTRA LIGHT 100 SIZE BOX | |
| MARKET MENTHOL KING BOX | |
| MARKET NIGHTCLUB | |
| NIGHTCLUB FULL FLAVOR KING SIZE INTERNATIONAL STLYE BOX | |
| NIGHTCLUB LIGHT KING SIZE INTERNATIONAL STLYE BOX | |
| MARKET SMOKIN JOES | |
| SMOKIN JOES NATURAL FULL FLAVOR KING BOX | |
| SMOKIN JOES NATURAL FULL FLAVOR KING SOFT PACK | |
| SMOKIN JOES NATURAL MEDIUM KING SOFT PACK | |
| SMOKIN JOES NATURAL LIGHT KING SOFT PACK | |
| SMOKIN JOES NATURAL ULTRA LIGHT KING SOFT PACK | |
| SMOKIN JOES NATURAL NON-FILTER KING SOFT PACK | |
| SMOKIN JOES NATURAL MENTHOL KING SIZE BOX | |
| SMOKIN JOES NATURAL MENTHOL LIGHT KING SIZE BOX | |
| SMOKIN JOES NATURAL FULL FLAVOR 100 SOFT PACK | |
| SMOKIN JOES NATURAL MEDIUM 100 SOFT PACK | |
| SMOKIN JOES NATURAL LIGHT 100 SOFT PACK | |
| SMOKIN JOES NATURAL MENTHOL 100 SIZE SOFT PK | |
| SMOKIN JOES NATURAL MENTHOL LIGHT 100 SOFT PK | |
| SMOKIN JOES NATURAL ULTRA LIGHT 100 SOFT PACK | |
| SMOKIN JOES NATURAL FULL FLAVOR 100 SIZE BOX | |
| SMOKIN JOES NATURAL LIGHT 100 SIZE BOX | |
| SMOKIN JOES NATURAL LIGHT KING SIZE BOX | |
| SMOKIN JOES NATURAL ULTRA LIGHT 100 SIZE BOX | |

| PRODUCT EXACT SPECIAL | STICKS (Actual Stick Sales Figures 7/1/2008 - 12/31/2008) |
|---|---|
| EXACT SPECIAL FULL FLAVOR KING SIZE SOFT PACK | |
| EXACT SPECIAL LIGHT KING SIZE SOFT PACK | |
| EXACT SPECIAL MENTHOL KING SIZE SOFT PACK | |
| EXACT SPECIAL MENTHOL LIGHT KING SIZE SOFT PACK | |
| EXACT SPECIAL FULL FLAVOR 100 BOX | |
| EXACT SPECIAL LIGHT 100 BOX | |
| EXACT SPECIAL MENTHOL 100 BOX | |
| EXACT SPECIAL MENTHOL LIGHT 100 BOX | |
| EXACT SPECIAL ULTRA LIGHT 100 BOX | |
| PRODUCT LEWISTON SPECIAL | STICKS (Actual Stick Sales Figures 7/1/2008 - 12/31/2008) |
| LEWISTON SPECIAL FULL FLAVOR KINGS SOFT PACK | |
| LEWISTON SPECIAL LIGHT KINGS SOFT PACK | |
| LEWISTON SPECIAL MENTHOL KINGS SOFT PACK | |
| LEWISTON SPECIAL MENTHOL LIGHT KINGS SOFT PACK | |
| LEWISTON SPECIAL ULTRA LIGHT KINGS SOFT PACK | |
| LEWISTON SPECIAL FULL FLAVOR 100 BOX | |
| LEWISTON SPECIAL LIGHT 100 BOX | |
| LEWISTON SPECIAL MENTHOL 100 SIZE BOX | |
| LEWISTON SPECIAL MENTHOL LIGHT 100 SIZE BOX | |
| LEWISTON SPECIAL ULTRA LIGHT 100 SIZE BOX | |
| PRODUCT LEWISTON FULL FLAVOR | STICKS (Actual Stick Sales Figures 7/1/2008 - 12/31/2008) |
| LEWISTON FULL FLAVOR KING SIZE SOFT PACK | |
| LEWISTON LIGHT KING SIZE SOFT PACK | |
| LEWISTON MENTHOL KING SIZE SOFT PACK | |
| LEWISTON MENTHOL LIGHT KING SIZE SOFT PACK | |
| LEWISTON NON-FILTER KING SIZE SOFT PACK | |
| LEWISTON FULL FLAVOR KING SIZE BOX | |
| LEWISTON LIGHT KING SIZE BOX | |
| LEWISTON FULL FLAVOR 100 SIZE SOFT PACK | |
| LEWISTON LIGHT 100 SIZE SOFT PACK | |
| LEWISTON MENTHOL 100 SIZE SOFT PACK | |
| LEWISTON MENTHOL LIGHT 100 SIZE SOFT PACK | |
| LEWISTON ULTRA LIGHT 100 SIZE SOFT PACK | |
| PRODUCT SMOKIN JOES | STICKS (Actual Stick Sales Figures 7/1/2008 - 12/31/2008) |
| SMOKIN JOES FULL FLAVOR KING SIZE SOFT PACK | |
| SMOKIN JOES LIGHT KING SIZE SOFT PACK | |
| SMOKIN JOES MENTHOL KING SIZE SOFT PACK | |
| SMOKIN JOES MENTHOL LIGHT KING SIZE SOFT PACK | |
| SMOKIN JOES ULTRA LIGHT KING SIZE SOFT PACK | |
| SMOKIN JOES NON FILTER KING SIZE SOFT PACK | |
| SMOKIN JOES FULL FLAVOR KING SIZE BOX | |

| | |
|---|--|
| SMOKIN JOES LIGHT KING SIZE BOX | |
| SMOKIN JOES MENTHOL KING SIZE BOX | |
| SMOKIN JOES ULTRA LIGHT KING SIZE BOX | |
| SMOKIN JOES FULL FLAVOR 100 SOFT PACK | |
| SMOKIN JOES LIGHT 100 SOFT PACK | |
| SMOKIN JOES MENTHOL 100 SOFT PACK | |
| SMOKIN JOES MENTHOL LIGHT 100 SOFT PACK | |
| SMOKIN JOES ULTRA LIGHT 100 SOFT PACK | |
| SMOKIN JOES FULL FLAVOR 100 BOX | |
| SMOKIN JOES LIGHT 100 BOX | |
| SMOKIN JOES ULTRA LIGHT 100 SIZE BOX | |
| SMOKIN JOES MENTHOL 100 BOX | |
| SMOKIN JOES MENTHOL LIGHT 100 BOX | |
| PRODUCT OUTDOOR FREEDOM | |
| OUTDOOR FREEDOM FULL FLAVOR KING SOFT PACK | |
| OUTDOOR FREEDOM FULL FLAVOR KING SIZE BOX | |
| OUTDOOR FREEDOM LIGHT KING SOFT PACK | |
| OUTDOOR FREEDOM LIGHT KING SIZE BOX | |
| PRODUCT SMOKIN JOES PREMIUM | |
| SMOKIN JOE PREMIUM FULL FLAVOR KING SOFT PACK | |
| SMOKIN JOE PREMIUM LIGHT KING SOFT PACK | |
| SMOKIN JOE PREMIUM MENTHOL KING SOFT PACK | |
| SMOKIN JOE PREMIUM MENTHOL LIGHT KING SOFT PACK | |
| SMOKIN JOE PREMIUM ULTRA LIGHT KING SOFT PACK | |
| SMOKIN JOE PREMIUM NON FILTER KING SOFT PACK | |
| SMOKIN JOE PREMIUM FULL FLAVOR KING SIZE BOX | |
| SMOKIN JOE PREMIUM LIGHT KING SIZE BOX | |
| SMOKIN JOE PREMIUM FULL FLAVOR 100 SIZE SOFT PACK | |
| SMOKIN JOE PREMIUM LIGHT 100 SIZE SOFT PACK | |
| SMOKIN JOE PREMIUM MENTHOL 100 SIZE SOFT PACK | |
| SMOKIN JOE PREMIUM MENTHOL LIGHT 100 SIZE SOFT PACK | |
| SMOKIN JOE PREMIUM ULTRA LIGHT 100 SIZE SOFT PACK | |
| SMOKIN JOE PREMIUM CANADIAN LIGHT KING SIZE BOX | |
| PRODUCT (TOP SEBING BOX) | |
| SMOKIN JOES FULL FLAVOR 100 SOFT PACK | |

** Indian Head Logo Packaging

*EXACT Packaging Approved Ap 25, 2000

†Smokin Joes Premium Medium King Size Soft Pack and Smokin Joes Premium Medium 100 Size Soft Pack are no longer manufactured.

Exhibit B

Rotation Schedule for Advertising

| Quarter | Exact and Exact Elite | Lewiston | Market | Smokin Joes | Smokin Joes Natural | Smokin Joes Premium | Outdoor Freedom | Nightclub | Multi-brand |
|---------------------|-----------------------|----------|--------|-------------|---------------------|---------------------|-----------------|-----------|-------------|
| Q1 Jan, Feb, March | B | D | A | C | C | C | A | D | C |
| Q2 April, May, June | D | C | B | A | A | A | B | C | A |
| Q3 July, Aug, Sept | C | A | D | B | B | B | D | A | B |
| Q4 Oct, Nov, Dec | A | B | C | D | D | D | C | B | D |

| Quarter | Maple Leaf |
|---------------------|------------|
| Q1 Jan, Feb, March | B |
| Q2 April, May, June | D |
| Q3 July, Aug, Sept | C |
| Q4 Oct, Nov, Dec | A |

“A” SURGEON GENERAL’S WARNING: Smoking Causes Lung Cancer, Heart Disease, Emphysema, And May Complicate Pregnancy.

“B” SURGEON GENERAL’S WARNING: Quitting Smoking Now Greatly Reduces Serious Risks to Your Health.

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

“D” SURGEON GENERAL’S WARNING: Cigarette Smoke Contains Carbon Monoxide.

Selected packaging samples from those
submitted with the plan.

MADE IN U.S.A.

2

EXACT ELITE

EXACT ELITE

NON-FILTER BOX

EXACT ELITE



MADE ON THE TUSCARORA INDIAN NATION

NON-FILTER

20 CLASS A CIGARETTES

NON-FILTER BOX

EXACT ELITE

888
020330

20-02234
CM

20 CLASS A CIGARETTES



MADE ON THE TUSCARORA INDIAN NATION

NON-FILTER

EXACT ELITE
SMOKIN' JOES®
LEMINSTON, NY 14092
www.sjbrands.com
7 99170 20040
FOR QUESTIONS OR COMMENTS CALL:
1-800-274-8010
1

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

UNDERAGE
SALE
PROHIBITED

SMOKIN' JOES, LEWISTON, NEW YORK 14092
200 CLASS A CIGARETTES
MADE IN THE U.S.A.

**EXACT
ELITE™**

NON-FILTER BOX

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

NON-FILTER BOX

**EXACT
ELITE™**

NON-FILTER BOX



**EXACT
ELITE™**

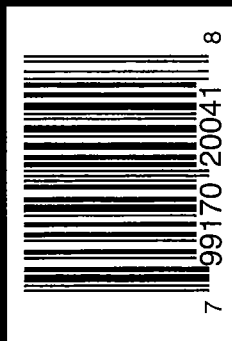
NON-FILTER BOX



NON-FILTER BOX

**EXACT
ELITE™**

NON-FILTER BOX



FOR QUESTIONS OR
COMMENTS CALL:
1-800-274-8010
www.sjbrands.com

Lights Box

MADE
IN
U.S.A.

UNDERAGE
SALE
PROHIBITED

Lights Box
Maple Leaf™

Canadian Blend

Lights Box



Maple Leaf™

Canadian Blend

20 Class A Cigarettes



023184

Lights Box
Maple Leaf™

Canadian Blend

20-02535N
LC



www.sjbrands.com
SMOKE JOES
LEWISTON, NY 14092
MADE IN U.S.A.
1-800-274-8010

20 Class A Cigarettes

Maple Leaf™

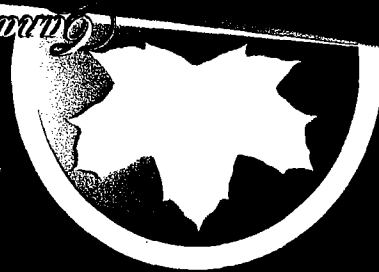
Canadian Blend



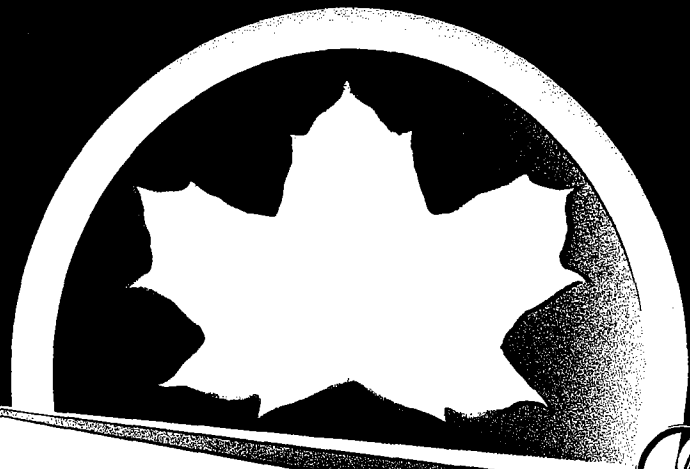
SURGEON GENERAL'S WARNING:
Smoking Causes Lung Cancer, Heart Disease,
Emphysema, And May Complicate Pregnancy.

FOR QUESTIONS OR
COMMENTS CALL:
1-800-274-8010
www.sjbrands.com

Canadian Blend
Maple Leaf
Lights Box



SMOKIN JOES, LEWISTON, NEW YORK 14092
200 CLASS A CIGARETTES
MADE IN THE U.S.A.



Maple LeafTM
Lights Box

Canadian Blend

200 Class A Cigarettes

Made in U.S.A.



7 99170 10139 5



Maple LeafTM
Lights Box

Canadian Blend

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

Made in U.S.A.

200 Class A Cigarettes

Canadian Blend





Smokin Joes®
BRAND

ULTRA LIGHTS

20 CLASS A CIGARETTES



www.smokinjoes.com

SMOKIN JOES
LEWISTON
NEW YORK 14092
1-800-274-8010
20 CLASS A CIGARETTES



Smokin Joes®
BRAND

ULTRA LIGHTS

20 CLASS A CIGARETTES



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

UNDERAGE
SALE
PROHIBITED

ULTRA LIGHTS

Smokin Joes[®]
BRAND



Smokin Joes[®]
BRAND



Smokin Joes[®]
BRAND

ULTRA LIGHTS

Smokin Joes[®]
BRAND



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



7 99170 10042 8

ULTRA LIGHTS

FIRST NATIVE AMERICAN
CIGARETTE FACTORY

Smokin Joes



FULL FLAVOR
20 CLASS A CIGARETTES

MADE IN U.S.A.

SMOKIN JOES
Lewiston, New York
USA 14092
1-800-274-8010



www.smokinjoes.com FSC

FIRST NATIVE AMERICAN
CIGARETTE FACTORY

Smokin Joes



FULL FLAVOR
20 CLASS A CIGARETTES

Smokin Joes
NATURAL
FULL FLAVOR

UNDERAGE
SALE
PROHIBITED

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

Smokin Joes®

100% NATURAL TOBACCO

FULL FLAVOR



FOR QUESTIONS OR
COMMENTS CALL:
1-800-274-8010
www.smokinjoes.com

SMOKIN JOES, LEWISTON, NEW YORK 14092
200 CLASS A CIGARETTES
MADE IN THE U.S.A.



Smokin Joes®

100% NATURAL TOBACCO

FULL FLAVOR

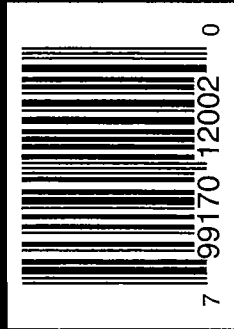
SOFT PACK KINGS

FIRST NATIVE AMERICAN CIGARETTE FACTORY

Smokin Joes®

100% NATURAL TOBACCO

FULL FLAVOR



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

FULL FLAVOR
SOFT PACK KINGS
FIRST NATIVE AMERICAN CIGARETTE FACTORY





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

Division of Advertising Practices

April 16, 2009

Ms. Karen E. Delaney
Smokin Joes
4900 Indian Hill Road
Lewiston, NY 14092

Dear Ms. Delaney:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("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 April 16, 2009, calling for: (1) quarterly rotation of the four health warnings in advertising for the Maple Leaf 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 Exact Elite, Exact "Indian Head Logo," Maple Leaf, Market, Nightclub, Outdoor Freedom, Smokin Joes, Smokin Joes Natural, and Smokin Joes Premium brands of cigarettes.

Smokin Joes' plan for the rotation of the warnings in advertising for the Maple Leaf brand of cigarettes is hereby approved. Approval of the plan assumes that the plan is implemented in good faith. Smokin Joes' advertising rotational warning plan includes Internet advertising for the Maple Leaf brand. 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.

Smokin Joes' sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your letters dated October 11, 2005 (Exact "Indian Head Logo"), October 12, 2005 (Smokin Joes Natural), December 13, 2006 (Outdoor Freedom), April 3, 2007 (Smokin Joes Premium), October 17, 2007 and January 31, 2008 (Nightclub), June 10, 2008 (Market), November 12 and December 26, 2008 (Exact Elite), and March 23, 2009 (Exact Elite, Maple Leaf, Smokin Joes, Smokin Joes Natural) appear to meet the requirements of the Cigarette Act for size and conspicuousness. Smokin Joes' plan for the display of the four health warnings on packaging is hereby approved for the following varieties:

Ms. Karen E. Delaney

April 16, 2009

Page 2

- twelve varieties of the Exact Elite brand, including the Non-Filter King size hard pack, Full Flavor King size (soft pack and hard pack), Light King size (soft pack and hard pack) varieties, and the following soft pack varieties: Full Flavor 100's, Light 100's, Menthol Kings, Menthol 100's, Menthol Light Kings, Menthol Light 100's, and Ultra Light 100's;
- twelve varieties of the Exact "Indian Head Logo" brand, including the Non-Filter King size hard pack, Full Flavor King size (soft pack and hard pack), Light King size (soft pack and hard pack) varieties, and the following soft pack varieties: Full Flavor 100's, Light 100's, Menthol Kings, Menthol 100's, Menthol Light Kings, Menthol Light 100's, and Ultra Light 100's;
- the "Canadian" Light King size hard pack variety of the Maple Leaf brand;
- nineteen varieties of the Market brand, including the Menthol Light King size soft pack variety, the Non-Filter King size and Menthol Ultra Light 100's hard pack varieties, and the following soft pack and hard pack varieties: Full Flavor Kings, Full Flavor 100's, Light Kings, Light 100's, Menthol Kings, Menthol 100's, Menthol Light 100's, and Ultra Light 100's;
- two varieties of the Nightclub brand (Full Flavor Kings and Light Kings "International" style hard pack);
- four varieties of the Outdoor Freedom brand: Full Flavor Kings (soft pack and hard pack), Light Kings (soft pack and hard pack);
- twenty-two varieties of the Smokin Joes brand, including the following soft pack and hard pack varieties: Full Flavor Kings, Full Flavor 100's, Light Kings, Light 100's, Menthol Kings, Menthol 100's, Menthol Light Kings, Menthol Light 100's, Ultra Light Kings, Ultra Light 100's, and Non-Filter Kings;
- eighteen varieties of the Smokin Joes Natural brand, including the Medium Kings, Medium 100's, Menthol Kings, Menthol 100's, Menthol Light 100's, Ultra Light Kings, and Non-Filter Kings soft pack varieties, the Menthol Light King size hard pack variety, and the following soft pack and hard pack varieties: Full Flavor Kings, Full Flavor 100's, Light Kings, Light 100's, and Ultra Light 100's; and
- the following three hard pack varieties of the Smokin Joes Premium brand: Full Flavor Kings, Light Kings, and "Canadian" Light Kings.

This approval is effective on the date of this letter and ends on April 15, 2010. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating

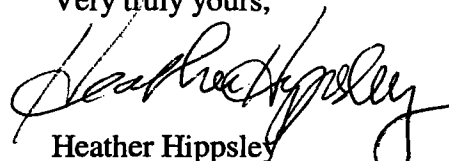
Ms. Karen E. Delaney
April 16, 2009
Page 3

proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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.

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

Very truly yours,



Heather Hipsley
Acting Associate Director

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

LAW OFFICES OF
BARRY M. BOREN

One Datan
9100 South Dadeland Boulevard
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Miami, Florida 33156

borenlaw@bellsouth.net

Telephone
(305) 670-2200
Facsimile
(305) 740-5610

April 13, 2009

**CONTAINS TRADE SECRETS
AND CONFIDENTIAL
BUSINESS INFORMATION
NOT FOR PUBLIC DISCLOSURE**

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

Attention: Ms. Sallie Schools

Renewal of Surgeon General's Warning Rotation Plan for
South American Tobacco Import Company for
Honor, Sabre and Archer Cigarettes

Dear Ms. Engle:

Please be advised that we are the attorneys for a importer of tobacco products, South American Tobacco Import Company ("South American"), a Florida corporation, with offices located at 2750 Pinnacle Dr., #300, Elgin, Illinois 60124 and the telephone number for South American is (312) 972-7725. South American wishes to renew its existing equalization Surgeon General's Warning Rotation Plans as required by the Federal Cigarette Labeling and Advertising Act of 1964, as amended, ("Act") (15 U.S.C. §1331 *et seq.*) for cigarettes they are importing into the United States under the brand names "Honor," "Sabre" and "Archer." The contact person for the company will be its President, Salvatore Tenuta, who can be reached at the above address and phone number.

South American currently has in place quarterly rotation plans for packaging for its Charge, Centerport, and Coyote brand cigarettes and equalization plans for packaging for its Honor, Sabre and Archer cigarette brands. See Exhibit "A" for the dates the quarterly rotation and equalization plans for each brand of cigarettes was approved by the FTC. South American continues to be in compliance with these plans and wishes to make no changes to its quarterly rotation plans at this time. It does, however, wish to renew its equalization plans for Honor, Sabre (expiring May 12, 2009) and Archer brand cigarettes (expiring June 15, 2009).

The brand styles of Honor, Sabre and Archer cigarettes South American intends to import are listed on Exhibits "B," "C" and "D" respectively. Actual samples of the packs and cartons for the various brand styles (listed on Exhibits "B," "C" and "D") showing exactly where and how the four (4) Surgeon General's health warnings appear and will continue to appear on individual packs and cartons of the Honor, Sabre and Archer brands South American is importing, were enclosed with the submissions of April 22, 2008 (Honor and Sabre) and May 27, 2008 (Archer). The health warnings will continue to appear exactly as shown on the samples provided.

South American imported approximately [REDACTED] cigarettes in fiscal year 2008.¹ (all were Honor, Charge, Sabre, Archer, Centerport and Coyote). To date, South American has imported [REDACTED] cigarettes in Fiscal year 2009 (all were Honor, Charge, Sabre, Archer, Centerport and Coyote). South American anticipates importing approximately [REDACTED] cigarettes of all its brand styles (Honor, Charge, Sabre, Archer, Centerport, Coyote, New and Trend) in fiscal year 2009.

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

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

The individual packs of Honor, Sabre and Archer cigarettes to be imported by South American will have the proper health warnings printed by the manufacturer directly on the packs under the cellophane. The cartons will also have the proper health warnings printed directly on the cartons by the manufacturer.

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

¹ South American's fiscal year coincides with the calendar year.

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

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

Nothing herein shall be construed to require the manufacture, packaging, distribution or importation of any cigarette during any period of time. South American shall be deemed to have satisfied its responsibilities under the plan if it has taken reasonable steps to ensure that the warnings as they appear on the packs and cartons comply with the statutory requirements by: (1) providing by written contract or the giving of clear instructions, or otherwise, for the rotation of the warning statements required by the Act in accordance with the pertinent provisions of this plan; and (2) preventing the recurrence of any mistakes, errors, or omissions that have come to its attention.

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

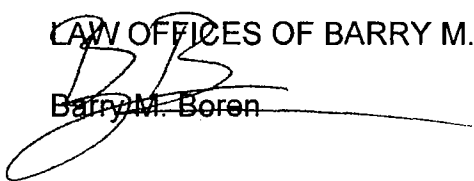
South American does not advertise the Honor, Sabre and Archer brands of cigarettes at this time. If this should change, we will notify the FTC and modify our plan accordingly.

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

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

Sincerely yours,

LAW OFFICES OF BARRY M. BOREN


Barry M. Boren

BMB:mw/encs.

EXHIBIT "A"
SOUTH AMERICAN TOBACCO IMPORT COMPANY
CIGARETTE APPROVALS BY FTC

| <u>Cigarette Brand & Date of FTC Approval</u> | <u>Description of Plan</u> |
|--|--|
| <u>Charge</u> | |
| 1/31/07 | Quarterly Rotation |
| <u>Centerport</u> | |
| 2/14/07 | Quarterly Rotation |
| <u>Coyote</u> | |
| 3/21/07 | Quarterly Rotation |
| <u>Archer</u> | |
| 6/16/08 | Equalization |
| <u>Honor and Sabre</u> | |
| May 13, 2008 | Equalization |
| <u>New</u> | |
| Pending | Equalization Plan Submitted to FTC 3/19/09 |
| <u>Trend</u> | |
| Pending | Equalization Plan Submitted to FTC 3/10/09 |

SOUTH AMERICAN TOBACCO IMPORT COMPANY
HONOR CIGARETTES
EXHIBIT "B"

Brand Styles

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

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

Full Flavor King Size Box
Lights King Size Box
Ultra Lights King Size Box
Menthol King Size Box
Menthol Lights King Size Box

Full Flavor 100's Box
Lights 100's Box
Ultra Lights 100's Box
Menthol 100's Box
Menthol Lights 100's Box

SOUTH AMERICAN TOBACCO IMPORT COMPANY
SABRE CIGARETTES
EXHIBIT "C"

Brand Styles

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

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

Full Flavor King Size Box
Lights King Size Box
Ultra Lights King Size Box
Menthol King Size Box
Menthol Lights King Size Box

Full Flavor 100's Box
Lights 100's Box
Ultra Lights 100's Box
Menthol 100's Box
Menthol Lights 100's Box

SOUTH AMERICAN TOBACCO IMPORT COMPANY
ARCHER CIGARETTES
EXHIBIT "D"

Brand Styles

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

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

Full Flavor King Size Box
Lights King Size Box
Ultra Lights King Size Box
Menthol King Size Box
Menthol Lights King Size Box

Full Flavor 100's Box
Lights 100's Box
Ultra Lights 100's Box
Menthol 100's Box
Menthol Lights 100's Box

LAW OFFICES OF
BARRY M. BOREN

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(305) 740-5610

April 14, 2009

**CONTAINS TRADE SECRETS
AND CONFIDENTIAL
BUSINESS INFORMATION
NOT FOR PUBLIC DISCLOSURE**

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

Attention: Ms. Sallie Schools

Surgeon General's Health Warning Equalization Plan
for South American Tobacco Import Company
for New Cigarettes

Dear Ms. Engle:

Please be advised that we are the attorneys for an importer of tobacco products, South American Tobacco Import Company ("South American"), a Florida corporation, with offices located at 2750 Pinnacle Dr., #300, Elgin, Illinois 60124. South American wishes to file a Surgeon General's Health Warning Equalization Plan as required by the Federal Cigarette Labeling and Advertising Act of 1964, as amended, ("Act") (15 U.S.C. §1331 *et seq.*) for a brand of cigarettes they wish to import into the United States under the brand name "New." The contact person for the company will be its President, Salvatore Tenuta, who can be reached at the above address. His telephone number is (312) 972-7725. The plan we are proposing for the New cigarettes is an equalization plan.¹

¹ South American currently has in place quarterly rotation plans for packaging for Charge, Centerport and Coyote brand cigarettes. The quarterly rotation plan for packaging for Charge was approved by the FTC on January 31, 2007 (see Exhibit "A"); the quarterly rotation plan for packaging for Centerport brand cigarettes was approved by the FTC on February 14, 2007 (see Exhibit "B"); the quarterly rotation plan for packaging for Coyote brand cigarettes was approved by the FTC on March 21, 2007 (see Exhibit "C"). An equalization plan for Honor and Sabre brand cigarettes was approved by the FTC on May 13, 2008 (see Exhibit "D"). An equalization plan was

The brand styles of New cigarettes South American intends to import are listed on Exhibit "F." Enclosed with our submission of February 12, 2009 were the actual production packs and cartons (Exhibit "F") for the brand styles being submitted showing exactly where and how the four (4) Surgeon General's health warnings will appear on individual packs and cartons South American will be importing, except for the warnings on the packaging for the full flavor, lights and menthol soft pack varieties, which will appear exactly as shown on the revised samples submitted with our March 19, 2009 letter.

South American imported approximately [REDACTED] cigarettes (all were either Centerport, Charge, Honor, Sabre or Coyote brand cigarettes) in fiscal year 2008. In fiscal year 2009 to date, it has imported approximately [REDACTED] cigarettes (all were Centerport, Charge, Honor, Sabre or Coyote brand cigarettes). South American anticipates importing approximately [REDACTED] cigarettes of all its brand styles (Centerport, Charge, Coyote, Honor, Sabre, Archer, New and Trend brand cigarettes) in fiscal year 2009.²

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

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

The individual packs of New cigarettes to be imported by South American will have the proper health warnings printed by the manufacturer directly on the packs under the cellophane. The cartons will also have the proper health warnings printed directly on the cartons by the manufacturer. South American will keep a running total of the number of cartons and packs it imports with each warning label for each brand style.

South American understands that the FTC is charged with ensuring that South American's Surgeon General's Health Warning Label Plan is complied with and, therefore, it agrees to maintain records to demonstrate that they are in compliance with, and are

approved by the FTC for Archer brand cigarettes on June 16, 2008 (see Exhibit "E").

² South American's fiscal year coincides with the calendar year.

properly implementing their plan.

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

Nothing herein shall be construed to require the manufacture, packaging, distribution or importation of any cigarette during any period of time. South American shall be deemed to have satisfied its responsibilities under the plan if it has taken reasonable steps to: (1) provide by written contract or the giving of clear instructions, or otherwise, for the rotation of the warning statements required by the Act in accordance with the pertinent provisions of this plan; and (2) prevent the recurrence of any mistakes, errors, or omissions that have come to its attention.

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

South American does not plan to advertise the New brand cigarettes at this time. If this should change, we will notify the FTC and modify our plan accordingly.

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

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

Sincerely yours,

LAW OFFICES OF BARRY M. BOREN


Barry M. Boren



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

Division of Advertising Practices

January 31, 2007

Barry M. Boren, Esq.
Datran One
9100 South Dadeland Boulevard
Suite 1800
Miami, Florida 33156

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed the revised proposed plan filed on behalf of South American Tobacco Import Company ("South American Tobacco") on January 23, 2007, calling for the quarterly rotation of the four health warnings on the packaging of certain soft pack varieties of the Charge brand of cigarettes.

The warnings on the sample packs and cartons included with your letters of January 18 and January 23, 2007 appear to comply with the size and conspicuousness requirements of the Cigarette Act. South American Tobacco's plan for packaging is hereby approved for the following eight soft pack varieties of the Charge brand of cigarettes: Full Flavor kings, Light kings, Menthol kings, Menthol Light kings, Full Flavor 100s, Light 100s, Menthol 100s, and Menthol Light 100s. 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.

If South American Tobacco does decide 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.

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

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.

Barry M. Boren, Esq.

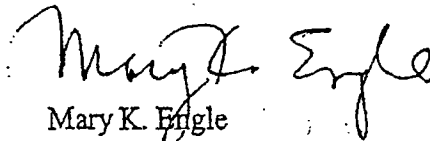
January 31, 2007

Page 2

manufacturer has submitted and will continue to submit the list of ingredients to HHS.

If you have any questions regarding this approval, please call Katherine Zownir at (202) 326-2949.

Very truly yours,

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

Mary K. Engle
Associate Director



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

Division of Advertising Practices

February 14, 2007

Barry M. Boren, Esq.
Datran One
9100 South Dadeland Boulevard
Suite 1800
Miami, Florida 33156

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed the proposed plan filed on behalf of South American Tobacco Import Company ("South American Tobacco") on February 8, 2007, calling for the quarterly rotation of the four health warnings on the packaging of ten soft pack varieties of the Centerport brand of cigarettes.

The warnings on the sample packs and cartons included with your letter of February 7, 2007 appear to comply with the size and conspicuousness requirements of the Cigarette Act. South American Tobacco's plan for packaging is hereby approved for the following ten soft pack varieties of the Centerport brand of cigarettes: Full Flavor kings, Light kings, Ultra Light kings, Menthol kings, Menthol Light kings, Full Flavor 100s, Light 100s, Ultra Light 100s, Menthol 100s, and Menthol Light 100s. 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.

If South American Tobacco does decide 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.

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

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.

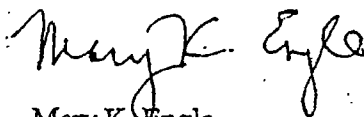
— EXHIBIT "B" —

Barry M. Boren, Esq.
February 14, 2007
Page 2

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 call Katherine Zownir at (202) 326-2949.

Very truly yours,

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

Mary K. Engle
Associate Director



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

Division of Advertising Practices

March 21, 2007

Barry M. Boren, Esq.
Datran One
9100 South Dadeland Boulevard
Suite 1800
Miami, FL 33156

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a proposed plan filed on behalf of South American Tobacco Import Company ("South American Tobacco") on March 6, 2007, calling for quarterly rotation of the four health warnings on the packaging of eleven soft pack varieties of the Coyote brand of cigarettes.

The warnings on the sample packs and cartons of the Coyote brand submitted with your March 6, 2007 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. South American Tobacco's plan for the Coyote brand is hereby approved for the following eleven soft pack varieties: Regular King, Regular 100's, Lights King, Lights 100's, Ultra Lights King, Ultra Lights 100's, Menthol King, Menthol 100's, Menthol Lights King, Menthol Lights 100's and Non-Filter King. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

If South American Tobacco does decide 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.

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

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.

EXHIBIT "C"

Mr. Barry Boren, Esq.

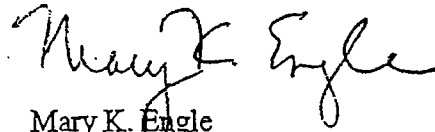
March 21, 2007

Page 2

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 Aine Farrell at (202) 326-3013.

Very truly yours,

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

Mary K. Engle
Associate Director



Division of Advertising Practices

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

May 13, 2008

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

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a proposed plan filed on behalf of South American Tobacco Import Company ("South American Tobacco") on April 22, 2008, calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Honor and Sabre brands of cigarettes.

South American Tobacco's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your April 22, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. South American Tobacco's plan for the Honor brand of cigarettes has been approved for eleven soft pack varieties (Full Flavor Kings, Full Flavor 100's, Lights Kings, Lights 100's, Ultra Lights Kings, Ultra Lights 100's, Menthol Kings, Menthol 100's, Menthol Lights Kings, Menthol Lights 100's, and Non-Filter Kings), and ten box varieties (Full Flavor Kings, Full Flavor 100's, Lights Kings, Lights 100's, Ultra Lights Kings, Ultra Lights 100's, Menthol Kings, Menthol 100's, Menthol Lights Kings, and Menthol Lights 100's). South American Tobacco's plan for the Sabre brand has been approved for eleven soft pack varieties (Full Flavor Kings, Full Flavor 100's, Lights Kings, Lights 100's, Ultra Lights Kings, Ultra Lights 100's, Menthol Kings, Menthol 100's, Menthol Lights Kings, Menthol Lights 100's, and Non-Filter Kings), and ten box varieties (Full Flavor Kings, Full Flavor 100's, Lights Kings, Lights 100's, Ultra Lights Kings, Ultra Lights 100's, Menthol Kings, Menthol 100's, Menthol Lights Kings, and Menthol Lights 100's). This approval is effective on the date of this letter and ends on May 12, 2009. 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.

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.

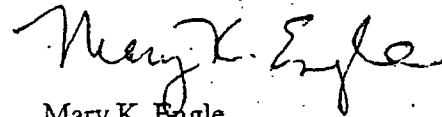
Mr. Barry Boren, Esq.
May 13, 2008
Page 2

If South American Tobacco does decide 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.

You should also 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 Aine Farrell at (202) 326-3013.

Very truly yours,



Mary K. Engle
Associate Director



Division of Advertising Practices

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

June 16, 2008

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

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of South American Tobacco Import Company ("South American") on June 12, 2008, calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Archer brand of cigarettes.

South American's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your May 27, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. South American's plan for the simultaneous display of the four health warnings on packaging is hereby approved for the following twenty-one varieties of the Archer brand: Non-Filter Kings soft pack, Full Flavor Kings (soft pack and hard pack), Full Flavor 100's (soft pack and hard pack), Light Kings (soft pack and hard pack), Light 100's (soft pack and hard pack), Menthol Kings (soft pack and hard pack), Menthol 100's (soft pack and hard pack), Menthol Light Kings (soft pack and hard pack), Menthol Light 100's (soft pack and hard pack), Ultra Light Kings (soft pack and hard pack), and Ultra Light 100's (soft pack and hard pack). This approval is effective on the date of this letter and ends on June 15, 2009. 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.

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

¹ 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.

EXHIBIT "E"

Mr. Barry Boren, Esq.
June 16, 2008
Page 2

You should also 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 Haley Zernich at (202) 326-3485.

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, looped initial "M".

Mary K. Engle
Associate Director

SOUTH AMERICAN TOBACCO IMPORT COMPANY
NEW CIGARETTES
EXHIBIT " F"

Brand Styles

Full Flavor King Size Soft Pack
Lights King Size Soft Pack
Menthol King Size Soft Pack

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

Full Flavor King Size Box
Lights King Size Box
Ultra Lights King Size Box
Menthol King Size Box
Menthol Lights King Size Box

Full Flavor 100's Box
Lights 100's Box
Ultra Lights 100's Box
Menthol 100's Box
Menthol Lights 100's Box

LAW OFFICES OF
BARRY M. BOREN

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

borenlaw@bellsouth.net

Telephone
(305) 670-2200
Facsimile
(305) 740-5610

April 14, 2009

**CONTAINS TRADE SECRETS
AND CONFIDENTIAL
BUSINESS INFORMATION
NOT FOR PUBLIC DISCLOSURE**

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

Attention: Ms. Sallie Schools

Surgeon General's Health Warning Equalization Plan
for South American Tobacco Import Company
for Trend Cigarettes

Dear Ms. Engle:

Please be advised that we are the attorneys for an importer of tobacco products, South American Tobacco Import Company ("South American"), a Florida corporation, with offices located at 2750 Pinnacle Dr., #300, Elgin, Illinois 60124. South American wishes to file a Surgeon General's Health Warning Equalization Plan as required by the Federal Cigarette Labeling and Advertising Act of 1964, as amended, ("Act") (15 U.S.C. §1331 *et seq.*) for a brand of cigarettes they wish to import into the United States under the brand name "Trend." The contact person for the company will be its President, Salvatore Tenuta, who can be reached at the above address. His telephone number is (312) 972-7725. The plan we are proposing for the Trend cigarettes is an equalization plan. ¹

¹ South American currently has in place quarterly rotation plans for packaging for Charge, Centerport and Coyote brand cigarettes. The quarterly rotation plan for packaging for Charge was approved by the FTC on January 31, 2007 (see Exhibit "A"); the quarterly rotation plan for packaging for Centerport brand cigarettes was approved by the FTC on February 14, 2007 (see Exhibit "B"); the quarterly rotation plan for packaging for Coyote brand cigarettes was approved by the FTC on March 21, 2007 (see Exhibit "C"). An equalization plan for Honor and Sabre brand cigarettes was approved by the FTC on May 13, 2008 (see Exhibit "D"). An equalization plan was

The brand styles of Trend cigarettes South American intends to import are listed on Exhibit "F." Enclosed with our submission of March 10, 2009 were the actual production packs and cartons (Exhibit "F") for the brand styles being submitted showing exactly where and how the four (4) Surgeon General's health warnings will appear on individual packs and cartons South American will be importing.

South American imported approximately [REDACTED] cigarettes (all were either Centerport, Charge, Honor, Sabre or Coyote brand cigarettes) in fiscal year 2008. In fiscal year 2009 to date, it has imported approximately [REDACTED] cigarettes (all were Centerport, Charge, Honor, Sabre or Coyote brand cigarettes). South American anticipates importing approximately [REDACTED] cigarettes of all its brand styles (Centerport, Charge, Coyote, Honor, Sabre, Archer, New and Trend brand cigarettes) in fiscal year 2009.²

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

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

The individual packs of Trend cigarettes to be imported by South American will have the proper health warnings printed by the manufacturer directly on the packs under the cellophane. The cartons will also have the proper health warnings printed directly on the cartons by the manufacturer. South American will keep a running total of the number of cartons and packs it imports with each warning label for each brand style.

South American understands that the FTC is charged with ensuring that South American's Surgeon General's Health Warning Label Plan is complied with and, therefore, it agrees to maintain records to demonstrate that they are in compliance with, and are

approved by the FTC for Archer brand cigarettes on June 16, 2008 (see Exhibit "E"). An equalization plan was sent to the FTC for New cigarettes on February 12, 2009, but has not been approved as of this date.

² South American's fiscal year coincides with the calendar year.

properly implementing their plan.

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

Nothing herein shall be construed to require the manufacture, packaging, distribution or importation of any cigarette during any period of time. South American shall be deemed to have satisfied its responsibilities under the plan if it has taken reasonable steps to: (1) provide by written contract or the giving of clear instructions, or otherwise, for the rotation of the warning statements required by the Act in accordance with the pertinent provisions of this plan; and (2) prevent the recurrence of any mistakes, errors, or omissions that have come to its attention.

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

South American does not plan to advertise the Trend brand cigarettes at this time. If this should change, we will notify the FTC and modify our plan accordingly.

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

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

Sincerely yours,

LAW OFFICES OF BARRY M. BOREN


Barry M. Boren



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

Division of Advertising Practices

January 31, 2007

Barry M. Boren, Esq.
Datran One
9100 South Dadeland Boulevard
Suite 1800
Miami, Florida 33156

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed the revised proposed plan filed on behalf of South American Tobacco Import Company ("South American Tobacco") on January 23, 2007, calling for the quarterly rotation of the four health warnings on the packaging of certain soft pack varieties of the Charge brand of cigarettes.

The warnings on the sample packs and cartons included with your letters of January 18 and January 23, 2007 appear to comply with the size and conspicuousness requirements of the Cigarette Act. South American Tobacco's plan for packaging is hereby approved for the following eight soft pack varieties of the Charge brand of cigarettes: Full Flavor kings, Light kings, Menthol kings, Menthol Light kings, Full Flavor 100s, Light 100s, Menthol 100s, and Menthol Light 100s. 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.

If South American Tobacco does decide 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.

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

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.

EXHIBIT "A"

Barry M. Boren, Esq.

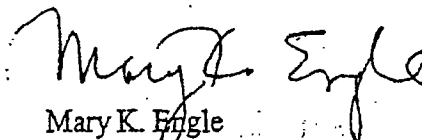
January 31, 2007

Page 2

manufacturer has submitted and will continue to submit the list of ingredients to HHS.

If you have any questions regarding this approval, please call Katherine Zownir at (202) 326-2949.

Very truly yours,

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

Mary K. Egle
Associate Director



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

Division of Advertising Practices

February 14, 2007

Barry M. Boren, Esq.
Datran One
9100 South Dadeland Boulevard
Suite 1800
Miami, Florida 33156

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed the proposed plan filed on behalf of South American Tobacco Import Company ("South American Tobacco") on February 8, 2007, calling for the quarterly rotation of the four health warnings on the packaging of ten soft pack varieties of the Centerport brand of cigarettes.

The warnings on the sample packs and cartons included with your letter of February 7, 2007 appear to comply with the size and conspicuousness requirements of the Cigarette Act. South American Tobacco's plan for packaging is hereby approved for the following ten soft pack varieties of the Centerport brand of cigarettes: Full Flavor kings, Light kings, Ultra Light kings, Menthol kings, Menthol Light kings, Full Flavor 100s, Light 100s, Ultra Light 100s, Menthol 100s, and Menthol Light 100s. 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.

If South American Tobacco does decide 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.

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

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.

EXHIBIT "B"

Barry M. Boren, Esq.
February 14, 2007
Page 2

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 call Katherine Zownir at (202) 326-2949.

Very truly yours,



Mary K. Engle
Associate Director



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

Division of Advertising Practices

March 21, 2007

Barry M. Boren, Esq.
Datran One
9100 South Dadeland Boulevard
Suite 1800
Miami, FL 33156

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a proposed plan filed on behalf of South American Tobacco Import Company ("South American Tobacco") on March 6, 2007, calling for quarterly rotation of the four health warnings on the packaging of eleven soft pack varieties of the Coyote brand of cigarettes.

The warnings on the sample packs and cartons of the Coyote brand submitted with your March 6, 2007 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. South American Tobacco's plan for the Coyote brand is hereby approved for the following eleven soft pack varieties: Regular King, Regular 100's, Lights King, Lights 100's, Ultra Lights King, Ultra Lights 100's, Menthol King, Menthol 100's, Menthol Lights King, Menthol Lights 100's and Non-Filter King. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

If South American Tobacco does decide 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.

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

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.

— EXHIBIT "C" —

Mr. Barry Boren, Esq.

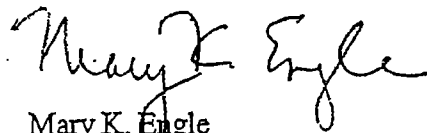
March 21, 2007

Page 2

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 Aine Farrell at (202) 326-3013.

Very truly yours,

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

Mary K. Engle
Associate Director



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

Division of Advertising Practices

May 13, 2008

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

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a proposed plan filed on behalf of South American Tobacco Import Company ("South American Tobacco") on April 22, 2008, calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Honor and Sabre brands of cigarettes.

South American Tobacco's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your April 22, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. South American Tobacco's plan for the Honor brand of cigarettes has been approved for eleven soft pack varieties (Full Flavor Kings, Full Flavor 100's, Lights Kings, Lights 100's, Ultra Lights Kings, Ultra Lights 100's, Menthol Kings, Menthol 100's, Menthol Lights Kings, Menthol Lights 100's, and Non-Filter Kings), and ten box varieties (Full Flavor Kings, Full Flavor 100's, Lights Kings, Lights 100's, Ultra Lights Kings, Ultra Lights 100's, Menthol Kings, Menthol 100's, Menthol Lights Kings, and Menthol Lights 100's). South American Tobacco's plan for the Sabre brand has been approved for eleven soft pack varieties (Full Flavor Kings, Full Flavor 100's, Lights Kings, Lights 100's, Ultra Lights Kings, Ultra Lights 100's, Menthol Kings, Menthol 100's, Menthol Lights Kings, Menthol Lights 100's, and Non-Filter Kings), and ten box varieties (Full Flavor Kings, Full Flavor 100's, Lights Kings, Lights 100's, Ultra Lights Kings, Ultra Lights 100's, Menthol Kings, Menthol 100's, Menthol Lights Kings, and Menthol Lights 100's). This approval is effective on the date of this letter and ends on May 12, 2009. 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.

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.

EXHIBIT "D"

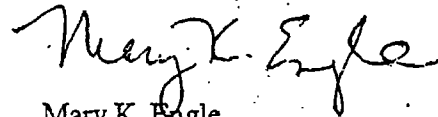
Mr. Barry Boren, Esq.
May 13, 2008
Page 2

If South American Tobacco does decide 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.

You should also 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 Aine Farrell at (202) 326-3013.

Very truly yours,



Mary K. Engle
Associate Director



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

Division of Advertising Practices

June 16, 2008

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

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of South American Tobacco Import Company ("South American") on June 12, 2008, calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Archer brand of cigarettes.

South American's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your May 27, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. South American's plan for the simultaneous display of the four health warnings on packaging is hereby approved for the following twenty-one varieties of the Archer brand: Non-Filter Kings soft pack, Full Flavor Kings (soft pack and hard pack), Full Flavor 100's (soft pack and hard pack), Light Kings (soft pack and hard pack), Light 100's (soft pack and hard pack), Menthol Kings (soft pack and hard pack), Menthol 100's (soft pack and hard pack), Menthol Light Kings (soft pack and hard pack), Menthol Light 100's (soft pack and hard pack), Ultra Light Kings (soft pack and hard pack), and Ultra Light 100's (soft pack and hard pack). This approval is effective on the date of this letter and ends on June 15, 2009. 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.

If South American does decide 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.

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Mr. Barry Boren, Esq.
June 16, 2008
Page 2

You should also 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 Haley Zernich at (202) 326-3485.

Very truly yours,

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

Mary K. Engle
Associate Director

SOUTH AMERICAN TOBACCO IMPORT COMPANY
TREND CIGARETTES
EXHIBIT " F "

Brand Styles

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

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

Full Flavor King Size Box
Lights King Size Box
Ultra Lights King Size Box
Menthol King Size Box
Menthol Lights King Size Box

Full Flavor 100's Box
Lights 100's Box
Ultra Lights 100's Box
Menthol 100's Box
Menthol Lights 100's Box

Selected packaging samples from those
submitted with the plan.

NEW
Filter Cigarettes

UNDERAGE SALE
PROHIBITED

NEW
Filter Cigarettes



N™

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

N™



Manufactured Under
Supervision of
Romar Universal
Made in the
Philippines

1 2 3 4 6 7 8 9 10 11 12 07

Menthol

PREMIUM
QUALITY

Menthol

PREMIUM
QUALITY

NEW
Menthol

Premium Quality

100's

NEWTM

Ultra Lights Box

100's

Manufactured Under
Supervision of
Romer Universal
Made in the
Philippines

100's

NTM

100's

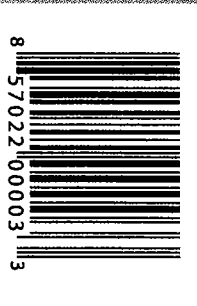
200 Class A Filter Cigarettes

100's

NEWTM

100's

Ultra Lights Box



FSC

SURGEON GENERAL'S WARNING:

Smoking Causes Lung Cancer,
Heart Disease, Emphysema,
And May Complicate Pregnancy

200 Class A Filter Cigarettes

TREND

*Non
Filter*



FSC

TREND

*Non
Filter*

TREND
Non Filter

UNDERAGE
SALE
PROHIBITED

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

TREND
Full Flavor

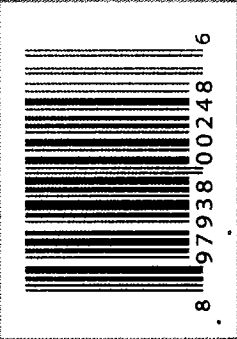
UNDERAGE
SALE
PROHIBITED

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

TREND
Full Flavor



TREND
Full Flavor



FSC



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

Division of Advertising Practices

April 20, 2009

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

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed three letters, one dated April 13, 2009, and two dated April 14, 2009, which together constitute a plan, filed on behalf of South American Tobacco Import Company (“South American”). Your plan calls for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Archer, Honor, Sabre, “New” and Trend brands of cigarettes.

South American’s sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with letters dated April 22, 2008 (Honor, Sabre), May 27, 2008 (Archer), February 12 and March 19, 2009 (“New”), and March 10, 2009 (Trend) appear to meet the requirements of the Cigarette Act for size and conspicuousness.¹ South American’s plan for the display of the four health warnings on packaging is hereby approved for the following varieties:

- twenty-one varieties of the Archer brand, including the Non-Filter King size soft pack variety, and following soft pack and hard pack varieties: Full Flavor Kings, Full Flavor 100’s, Light Kings, Light 100’s, Ultra Light Kings, Ultra Light 100’s, Menthol Kings,

¹ Although the warnings on the packaging for the Full Flavor, Light, and Menthol King size soft pack varieties of the “New” brand initially submitted were not sufficiently conspicuous, revised samples were submitted with your March 19, 2009 letter. This approval pertains only to packaging that meets the requirements of the Cigarette Act. Furthermore, this approval does not include the Ultra Light, Menthol Light, and Non-Filter King size soft pack varieties of the “New” brand.

Menthol 100's, Menthol Light Kings, and Menthol Light 100's;

- twenty-one varieties of the Honor brand, including the Non-Filter King size soft pack variety, and following soft pack and hard pack varieties: Full Flavor Kings, Full Flavor 100's, Light Kings, Light 100's, Ultra Light Kings, Ultra Light 100's, Menthol Kings, Menthol 100's, Menthol Light Kings, and Menthol Light 100's;
- twenty-one varieties of the Sabre brand, including the Non-Filter King size soft pack variety, and following soft pack and hard pack varieties: Full Flavor Kings, Full Flavor 100's, Light Kings, Light 100's, Ultra Light Kings, Ultra Light 100's, Menthol Kings, Menthol 100's, Menthol Light Kings, and Menthol Light 100's; and
- eighteen varieties of the "New" brand, including the Ultra Light and Menthol Light King size hard pack varieties, and the following soft pack and hard pack varieties: Full Flavor Kings, Full Flavor 100's, Light Kings, Light 100's, Ultra Light 100's, Menthol Kings, Menthol 100's, and Menthol Light 100's; and
- twenty-one varieties of the Trend brand, including the Non-Filter King size soft pack variety, and following soft pack and hard pack varieties: Full Flavor Kings, Full Flavor 100's, Light Kings, Light 100's, Ultra Light Kings, Ultra Light 100's, Menthol Kings, Menthol 100's, Menthol Light Kings, and Menthol Light 100's.²

This approval of South American's plan for the display of the four health warnings on packaging is effective on the date of this letter and ends on April 19, 2010. 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.

If South American does decide 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.

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

² The approval of South American's cigarette health warning display plan is an approval of its plan for displaying the four health warnings mandated by the Cigarette Act. Approval of the plan is not in any way an approval of South American's packaging, other than the display of the mandated health warnings. This approval expresses no opinion on whether or not South American's packaging complies with relevant trademark law or with other applicable laws.

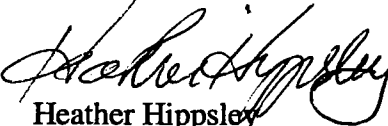
³ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Barry M. Boren, Esq.
April 20, 2009
Page 3

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,

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

Heather Hipsley
Acting Associate Director



Sandia Tobacco Manufacturers Inc.

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

April 15, 2009

**CONTAINS TRADE SECRETS
AND CONFIDENTIAL INFORMATION
NOT FOR PUBLIC DISCLOSURE**

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

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

Ladies and Gentlemen:

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

Sandia submitted an Equalization Plan on April 24, 2008 and the Plan was approved on April 25, 2008 for the Sandia brand. Sandia submitted an Equalization Plan on April 24, 2008 and the Plan was approved on April 25, 2008 for the Royal brand. There have been no changes to the packaging, but we are adding one (1) Sandia brand 100s Box brand style, two (2) Sandia King Box Brand styles and three (3) Royal 100s box brand styles to the Sandia line. Sandia is submitting the labels for packs for the Four

(4) 100s Box styles and two (2) King Box styles with this letter. The new additions are listed below in bold print. The cigarettes covered by this plan are the following brand styles of U.S. manufactured Sandia and Royal brand cigarettes, which include health warnings complying with the Surgeon General warning language, set forth in the statute:

1. Sandia Full Flavor King Soft
2. Sandia Full Flavor 100 Soft
3. Sandia Light King Soft
4. Sandia Light 100 Soft
5. Sandia Ultra Light King Soft
6. Sandia Ultra Light 100 Soft
7. Sandia Menthol King Soft
8. Sandia Menthol 100 Soft
9. Sandia Menthol Light King Soft
10. Sandia Menthol Light 100 Soft
11. **Sandia Full Flavor King Box**
12. Sandia Full Flavor 100s Box
13. **Sandia Light King Box**
14. Sandia Light 100s Box
15. **Sandia Ultra Light 100s Box**
16. Sandia Menthol 100s Box
17. Sandia Menthol Light 100s Box
18. Royal Full Flavor Kings Soft
19. Royal Light Kings Soft
20. Royal Ultra Light Kings Soft
21. Royal Menthol Kings Soft
22. Royal Menthol Light Kings Soft
23. Royal Full Flavor 100s Soft
24. Royal Light 100s Soft
25. Royal Ultra Light 100s Soft
26. Royal Menthol 100s Soft
27. Royal Menthol Light 100s Soft
28. **Royal Full Flavor 100s Box**
29. **Royal Light 100s Box**
30. **Royal Menthol 100s Box**

The company manufactured [REDACTED] sticks of the Sandia brand and [REDACTED] sticks of the Royal brand during 2008. These sales are less than one fourth, of one percent of all Cigarettes sold in the United States of America during that period. The Company anticipates manufacturing [REDACTED] sticks of Sandia brand and [REDACTED] sticks of Royal brand in 2009. More than one-half of the cigarettes manufactured by the company will be packaged into brand styles that meet this requirement of the Cigarette Act with respect to warning equalization, (i.e., less than one quarter of one percent).

The Company under contract for Natural Fresh Choice Company also manufactures the American Harvest, Fresh Choice and Revenge brand cigarettes. Natural Fresh Choice has its own warning statement plan in place for these three brands. The required warnings will be printed directly on the packs and cartons in a conspicuous location as required under the Cigarette Labeling and Advertising Act (“CLAA”).

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

The four (4) health warnings will appear exactly as they did on the packs and cartons of the Royal brand submitted to you on February 6, 2007, the Sandia brand submitted to you on January 29, 2004, Sandia Full Flavor 100s Box, Sandia Light 100s Box, Sandia Menthol 100s Box and Sandia Menthol Light 100s Box brand styles submitted with letters dated March 6, 2008, March 28, 2008 and April 17, 2008. The Six (6) brand additions will appear exactly as they do on the packaging samples submitted with my March 13, 2009 letter. The new additions are Sandia Full Flavor King Box, Sandia Light King Box, Sandia Ultra Light 100s Box, Royal Full Flavor 100s Box, Royal Light 100s Box and Royal Menthol 100s Box.

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

Sandia Tobacco Manufacturers, Inc. maintains a website at www.sandiatobacco.com. Sandia Tobacco Manufacturers wishes to add to its advertising plan to include advertisements on the Internet at www.sandiatobacco.com. In Internet advertising, the warnings will be displayed in an unavoidable manner on every web page, where it may be viewed without scrolling, and shall not be accessed through hyperlinks, popups, interstitials, or other similar means. We will use warning formats based on the warning formats that were submitted with the 1985 plans of the five 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 following schedule:

1. First Quarter Warning (January – March): SURGEON GENERAL’S WARNING: Smoking Causes Lung Cancer, Heart Disease, Emphysema, And May Complicate Pregnancy.
2. Second Quarter Warning (April – June): SURGEON GENERAL’S WARNING: Quitting Smoking Now Reduces Serious Risks to Your Health.
3. Third Quarter Warning (July – September): SURGEON GENERAL’S WARNING: Cigarette Smoke Contains Carbon Monoxide.

4. Fourth Quarter Warning (October – December): SURGEON GENERAL'S WARNING: Smoking by Pregnant Women May Result in Fetal Injury, Premature Birth, And Low Birth Weight.

Attached to this letter as Attachment 1 are sample web pages showing the placement of the warnings on our web site.

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

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

Very truly yours,

A handwritten signature in black ink that reads "Donald S. Packingham". The signature is written in a cursive, flowing style.

Donald S. Packingham
President

[Home](#)[About Us](#)[Our Brands](#)[Distributors](#)[Contact Us](#)[Private Labels](#)

Welcome to the Sandia Tobacco Manufacturers Website.

You're probably asking yourself what on earth is a Sandia!

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

Sandia is actually a number of things. It's a beautiful mountain range in central New Mexico that sometimes appears to be a vivid red color. It's a watermelon; Sandia, the Spanish word for watermelon was the name given to the mountains by the original inhabitants of New Mexico. It's also the name of a very fine brand of cigarettes

The Sandia Tobacco factory is nestled in the small farming community of Moriarty, New Mexico; about 30 miles east of Albuquerque and the magnificent Sandia Mountain Range.

Sandia Tobacco Manufacturers decided that the name of these breathtaking mountains would make a fitting name and logo for our high quality cigarette brand.

We at Sandia Tobacco Manufacturers, Inc hope that you enjoy our website and that the information contained within it will help you to give serious consideration to making Sandia cigarettes a part of your product line.

[Home](#) [About Us](#) [Our Brands](#) [Distributors](#) [Contact Us](#) [Private Labels](#)

© 2009 Sandia Tobacco

**Selected packaging samples from those
submitted with the plan.**

SANDIA TOBACCO
MANUFACTURERS, INC.
MORIARTY, NEW MEXICO

TP-NM-2



FULL FLAVOR
BOX

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

PREMIUM BLEND

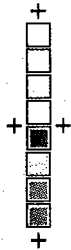
SANDIA
FULL FLAVOR
BOX



PREMIUM BLEND

FULL FLAVOR
BOX

HL2001-FSC-2



SANDIA

SANDIA
FULL FLAVOR
BOX

14

20 CLASS A
CIGARETTES

SANDIA

SANDIA
LIGHTS BOX

200 CLASS A CIGARETTES

SANDIA TOBACCO
MANUFACTURERS, INC.
MORIARTY, NEW MEXICO

SANDIA

LIGHTS BOX

200 CLASS A CIGARETTES

PREMIUM BLEND

PREMIUM BLEND

SALES TO MINORS
PROHIBITED
TP-NM-2



SANDIA
LIGHTS BOX

200 CLASS A CIGARETTES

PREMIUM BLEND

PREMIUM BLEND

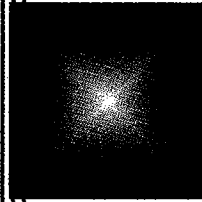
SURGEON GENERAL'S WARNING:
Cigarette Smoke
Contains Carbon Monoxide.

LIGHTS BOX

20 CLASS A
CIGARETTES

Royal

LIGHTS



100's

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

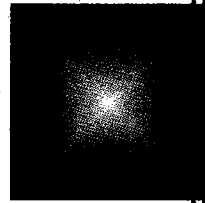


FSC

Royal

LIGHTS
100's

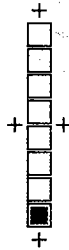
100's



LIGHTS



B-NM



Royal

MADE IN USA



LIGHTS
100's

Royal

16

Underage
Sale
Prohibited

MADE IN USA
TP-NM-2

MADE IN USA



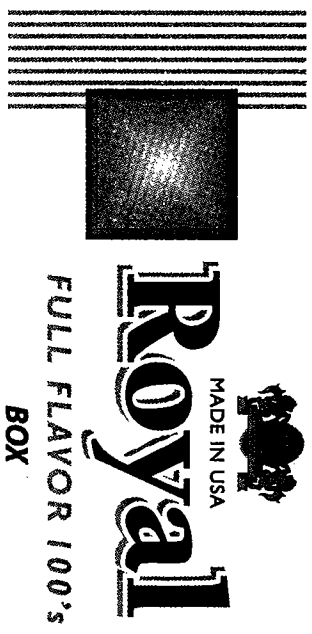


BOX

100's

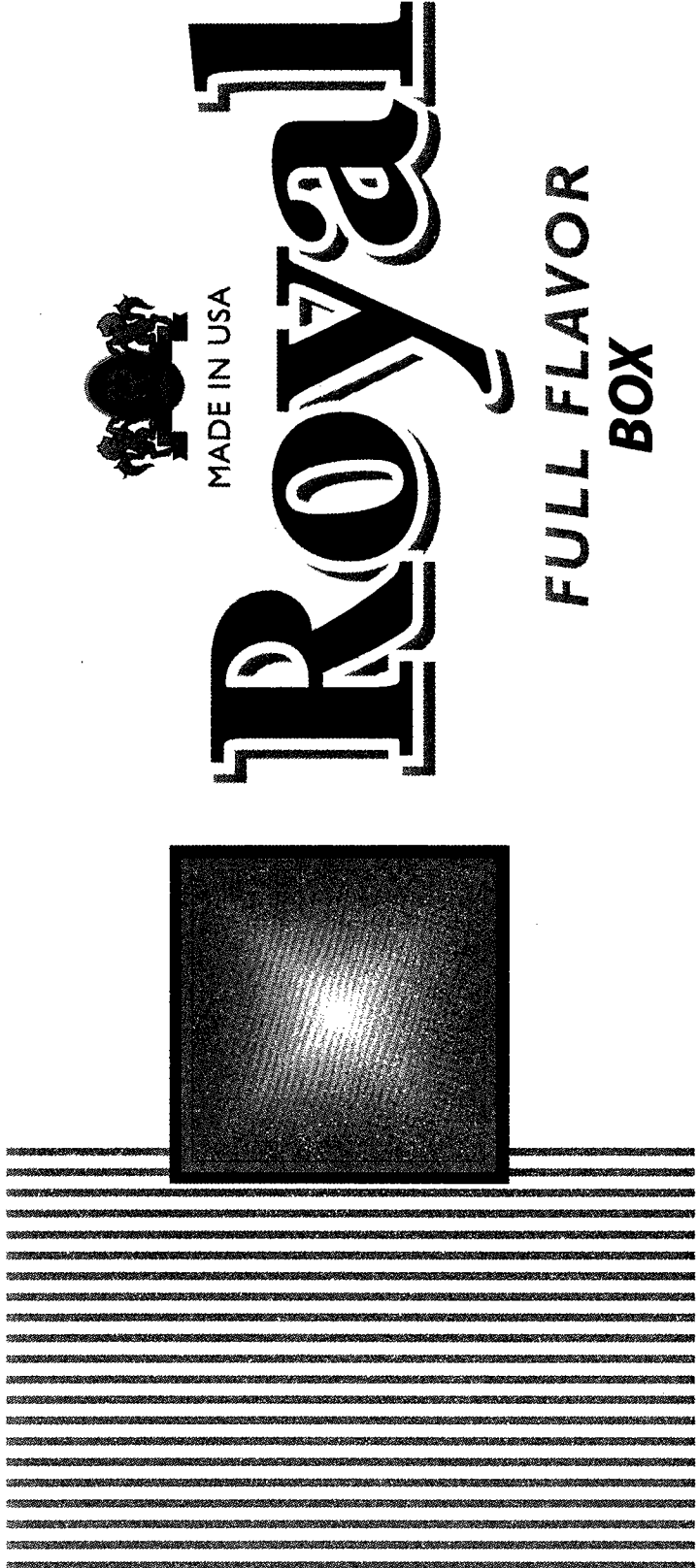


100's



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

Underage Sale Prohibited



200 CLASS A CIGARETTES

TP-NM-2



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

Division of Advertising Practices

April 21, 2009

Ms. Donna Woody
Sandia Tobacco Manufacturers Inc.
403 Camino Oriente
P.O. Box 429
Moriarty, NM 87035

Dear Ms. Woody:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Sandia Tobacco Manufacturers Inc. ("Sandia") dated April 15, 2009, calling for: (1) quarterly rotation of the four health warnings in Internet advertising for the Sandia 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 Royal and Sandia brands.

Sandia's plan for the rotation of the warnings in Internet advertising for the Sandia brand of cigarettes is hereby approved. Approval of the plan assumes the plan is implemented in good faith. 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.

Sandia's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with letters dated February 6, 2007 (Royal), January 29, 2004, March 6 and 28, 2008, April 17, 2008 (Sandia), and March 13, 2009 (Royal, Sandia), appear to meet the requirements of the Cigarette Act for size and conspicuousness. Sandia's plan for the display of the four health warnings on packaging is hereby approved for the following varieties:

- thirteen varieties of the Royal brand, including the Full Flavor Kings, Light Kings, Menthol Kings, Menthol Light Kings, Menthol Light 100's, Ultra Light Kings, and Ultra Light 100's soft pack varieties, and the following soft pack and hard pack varieties: Full

Ms. Donna Woody
April 21, 2009
Page 2

Flavor 100's, Light 100's, and Menthol 100's; and

- seventeen varieties of the Sandia brand, including the Menthol, Ultra Light, and Menthol Light King size soft pack varieties, and the following soft pack and hard pack varieties: Full Flavor Kings, Full Flavor 100's, Light Kings, Light 100's, Ultra Light 100's, Menthol 100's, and Menthol Light 100's.

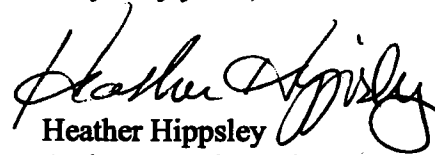
This approval is effective on the date of this letter and ends on April 20, 2010. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

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

Very truly yours,


Heather Hipsley
Acting Associate Director

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



March 17, 2009

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

ITL (USA) Limited
An affiliate of
Imperial Tobacco Canada Limited

One Blue Hill Plaza
P.O. Box 1571
Pearl River, NY 10965-1571
United States

Tel. (845) 735-3135
Fax (845) 735-3568
Customer Orders 1 800 872 4851

Re: 2009 Cigarette Warning Label Rotation

Dear Ms. Finegold:

ITL (USA) Limited will satisfy the de minimus requirements of Title 15 Commerce and Trade, Chapter 36, Title 15, Section 1333(c)(2) of the U.S.C.A. with respect to all the brand styles listed below and we plan to simultaneously display all four warning labels listed in Title 15, Section 1333(a) of the U.S.C.A. Total sales for calendar year 2008 were [REDACTED] cigarettes. Anticipated sales for calendar year 2009 are not expected to exceed [REDACTED] cigarettes.

ITL (USA) Limited will display the four (4) Surgeon General Cigarette Warnings (exactly as shown on the packaging submitted on April 3, 2008 for duMaurier (KS, distinct KS, Premiere KS, Reg, Distinct Reg), May 24 2007 for duMaurier Special 100mm, June 10, 2005 for Player's and April 18, 2008 for Matinee) equalizing the four warnings on the packs and cartons of each of our brand styles over the course of one year beginning on the date of approval of this Plan (each pack and carton contain one of the four Surgeon General Warnings).

- | | | |
|-------------------------------|--------------------------|--|
| 07774 duMaurier KS | 37374 Matinee KS | 170675 Player's Regular Size |
| 223074 duMaurier Distinct KS | 225074 Matinee Mellow KS | 172675 Player's Light Regular Size |
| 224074 duMaurier Premiere KS | | 174675 Player's Extra Light Regular Size |
| 225674 duMaurier Reg | | 175675 Player's Light King Size |
| 225874 duMaurier Distinct Reg | | 177675 Player's Extra Light King Size |
| 33774 duMaurier Special 100mm | | |

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

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

Sincerely,

Denis Faucher
President

Cc: Danika Ahr, Imperial Tobacco Canada Limited



Division of Advertising Practices

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

April 29, 2009

Mr. Denis Faucher
President
ITL (USA) Limited
One Blue Hill Plaza
P.O. Box 1571
Pearl River, NY 10965-1571

Dear Mr. Faucher:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a proposed plan filed by ITL (USA) Limited (“ITL”) on March 17, 2009, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Player’s, duMaurier, and Matinee brands of cigarettes.

ITL’s sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The health warnings on the sample packs and cartons submitted with letters dated June 10, 2005 (Player’s), May 24, 2007 and April 3, 2008 (duMaurier), and April 18, 2008 (Matinee) appear to meet the requirements of the Cigarette Act for size and conspicuousness. ITL’s plan for the display of the four health warnings on packaging is hereby approved for the following varieties:

- five varieties of the Player’s brand (Regular Size, Light Regular Size, Extra Light Regular Size, Light King Size, and Extra Light King Size);
- six varieties of the duMaurier brand (King Size, Distinct King Size, Premiere King Size, Regular, Distinct Regular, and Special 100’s); and
- two varieties of the Matinee brand (King Size and Mellow King Size).

This approval is effective on the date of this letter and ends on April 28, 2010. 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.

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

Mr. Denis Faucher
April 29, 2009
Page 2

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,

A handwritten signature in black ink, appearing to read "Heather Hipsley". The signature is fluid and cursive, with a large initial "H".

Heather Hipsley
Acting Associate Director

**D Cube LLC dba
Sovereign Tobacco Company**

35 South Main Street, Angola, NY 14006
Tel (716) 549-3148, Fax (716) 549-3169

March 30, 2009

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

Renewal of Cigarette Health Warning Rotation Plan

Dear Ms. Finegold:

On February 26, 2008, the Federal Trade Commission (the "Commission") approved a cigarette health warning rotation plan submitted by D Cube LLC dba Sovereign Tobacco Company (the "Manufacturer"). The plan (submitted on February 25, 2008, and effective through February 25, 2009) related to the manufacturing and selling of the following ten soft pack varieties of the Bishop brand (Full Flavor King, Lights King, Ultra Lights King, Menthol King, Menthol Lights King, Full Flavor 100's, Lights 100's, Ultra Lights 100's, Menthol 100's, and Menthol Lights 100's), and ten soft pack varieties of the Niagara's brand (Full Flavor King, Lights King, Ultra Lights King, Menthol King, Menthol Lights King, Full Flavor 100's, Lights 100's, Ultra Lights 100's, Menthol 100's, and Menthol Lights 100's). Samples of packs and outer cartons of Niagara's showing each of the four surgeon general's health warnings for each brand style listed above were submitted on October 16, 2002, October 7, 2003 and November 29, 2003. Samples of packs and outer cartons of Bishop showing each of the four surgeon general's health warnings for each brand style listed above were submitted on April 19, 2005. The warnings on the actual packs and cartons to be manufactured and sold will be identical to these samples.

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

Upon approval, the Manufacturer intends to continue to manufacture and sell the above listed "Niagara's" and "Bishop" cigarette soft pack brand styles at its factory located in Angola, New York in the United States (for a one-year period commencing upon FTC approval).

The total number of cigarettes manufactured and sold in 2008 did not exceed [REDACTED] cigarettes for any one, brand style of Niagara's or Bishop (the only brands manufactured by the manufacturer). I anticipate that in 2009, the total number of cigarettes manufactured and sold will not exceed [REDACTED] cigarettes for any one, brand style of Niagara's or Bishop.

In accordance with Section 4(c)(2) of the Act, and based upon anticipated annual sales quantities (i.e. total sales will be less than one-fourth of one percent of total cigarettes sold in the United States, and the brand styles of the cigarettes manufactured meet this low sales threshold), the Manufacturer respectfully requests that it be allowed to continue to use the Rotation Plan using the Alternative method to the Quarterly Rotation Plan described in Section 4(c)(1).

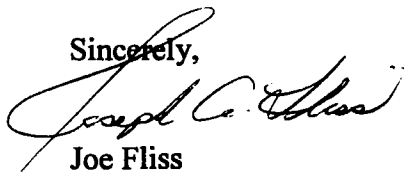
As a "small" manufacturer by virtue of the information set forth above, the Manufacturer hereby states as its plan of rotation that the labels described in Section 1333 (a)(1) of the Act shall appear on the packages and cartons of each brand style of cigarettes with respect to which this plan is approved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

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

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

Should this request conform to your requirements, I would appreciate that a letter evidencing the approval be sent to my attention at the above addresses (with a copy faxed to 315-361-8009). If you have any questions concerning the Plan I have described, or need additional information, please call. Your prompt attention to this matter is greatly appreciated.

Sincerely,



Joe Fliss
General Manager, Operations



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

Division of Advertising Practices

April 29, 2009

Mr. Joe Fliss
General Manager, Operations
D Cube LLC d/b/a Sovereign Tobacco Company
35 South Main Street
Angola, NY 14006

Dear Mr. Fliss:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed the revised proposed plan filed by D Cube LLC d/b/a Sovereign Tobacco Company (“Sovereign Tobacco”) dated March 30, 2009, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Niagara’s and Bishop brands of cigarettes.

Sovereign Tobacco’s sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with letters dated October 16, 2002, October 7, 2003, November 29, 2003 (Niagara’s), and April 19, 2005 (Bishop) appear to meet the requirements of the Cigarette Act for size and conspicuousness. Sovereign Tobacco’s plan for display of the four health warnings on packaging is hereby approved for the following varieties:

- ten soft pack varieties of the Niagara’s brand (Full Flavor Kings, Full Flavor 100's, Light Kings, Light 100's, Ultra Light Kings, Ultra Light 100's, Menthol Kings, Menthol 100's, Menthol Light Kings, Menthol Light 100's); and
- ten soft pack varieties of the Bishop brand (Full Flavor Kings, Full Flavor 100's, Light Kings, Light 100's, Ultra Light Kings, Ultra Light 100's, Menthol Kings, Menthol 100's, Menthol Light Kings, and Menthol Light 100's).

This approval is effective on the date of this letter and ends on April 28, 2010. 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

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.

Mr. Joe Fliss
April 29, 2009
Page 2

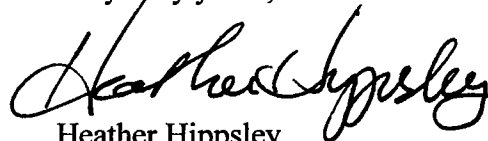
provisions is guilty of a misdemeanor.

If Sovereign Tobacco does decide 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.

You should also be aware that Section 1335a of the Cigarette Act requires that cigarette manufacturers annually file with the Secretary of the Department of Health and Human Services a list of the ingredients added to tobacco in the manufacture of their cigarettes.

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

Very truly yours,

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

Heather Hipsley
Acting 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)

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

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

Ms. Sallie Schools
April 27, 2009
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 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,

A handwritten signature in black ink, appearing to read "Henry C. Roemer, III". The signature is fluid and cursive, with a prominent initial "H" and a long, sweeping underline.

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 |

Selected packaging samples from those
submitted with the plan.

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

MANITOU

VIRGINIA PINK

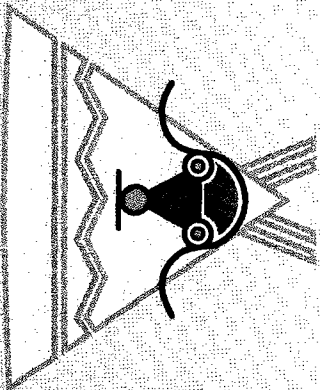
SMOKING FILTERED CIGARETTES DOES NOT ELIMINATE
THE HEALTH RISKS OF SMOKING.

Actual levels of tar and nicotine experienced by the
smoker may vary widely depending on how you smoke.

For more information about the product range and
philosophy of MANITOU tobacco please visit our
web site www.manoutobacco.com.

MANITOU

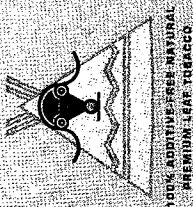
VIRGINIA PINK



100% ADDITIVE-FREE NATURAL
PREMIUM LEAF TOBACCO
VIRGINIA BLEND

MANITOU

VIRGINIA PINK



100% ADDITIVE-FREE NATURAL
PREMIUM LEAF TOBACCO



MADE IN GERMANY



MANITOU tobacco is a mixture of hand selected premium American tobaccos.
To keep the original flavour, the secret of its outstanding quality and taste,
MANITOU tobacco is produced without additives.

We do not use any moisturizers, synthetic flavours nor
chemical burning agents. To achieve this outstanding quality,
only the best natural leaf tobacco is being used, which means no
expanded stems or reconstituted sheet tobacco.

No additives in our tobacco does not mean a safer cigarette.

Sales to Minors Prohibited
200 CLASS A ADDITIVE-FREE CIGARETTES



MANITOU



Division of Advertising Practices

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

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.

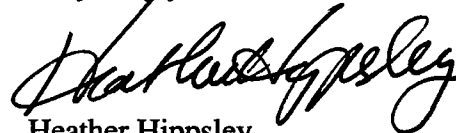
¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Henry C. Roemer, III, Esq.
April 29, 2009
Page 2

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,

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

Heather Hippsley
Acting Associate Director