



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

Division of Advertising Practices

February 7, 2011

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. July 1, 2010 letter from Nancyellen Keane on behalf of Firebird Manufacturing, LLC to Mary K. Engle.
2. July 9, 2010 letter from Mary K. Engle to Nancyellen Keane on behalf of Firebird Manufacturing, LLC.
3. July 1, 2010 letter from Barry Boren on behalf of American Cigarette Company, Inc. to Mary K. Engle.
4. July 14, 2010 letter from Mary K. Engle to Barry Boren on behalf of American Cigarette Company, Inc.
5. June 30, 2010 letter from G. George Bertram on behalf of Tantus Tobacco LLC to Mary K. Engle.
6. July 15, 2010 letter from Mary K. Engle to G. George Bertram on behalf of Tantus Tobacco LLC.
7. June 16, 2010 letter from Roberto Ribeiro, Belcorp of America, Inc. to Mary K. Engle.
8. July 16, 2010 letter from Mary K. Engle to Roberto Ribeiro, Belcorp of America, Inc.
9. July 13, 2010 letter from Gary C. Sanden, Seneca Manufacturing Co. to Mary K. Engle.
10. July 19, 2010 letter from Mary K. Engle to Gary C. Sanden, Seneca Manufacturing Co.

11. July 15, 2010 letter from Nancyellen Keane on behalf of Seneca-Cayuga Tobacco Co. to Mary K. Engle.
12. July 19, 2010 letter from Mary K. Engle to Nancyellen Keane on behalf of Seneca-Cayuga Tobacco Co.
13. July 15, 2010 letter from Roshan Sthapit, Global Tobacco LLC to Mary K. Engle.
14. July 19, 2010 letter from Mary K. Engle to Roshan Sthapit, Global Tobacco LLC.
15. July 15, 2010 letter from Robert M. Douglas, General Jack's Inc. to Mary K. Engle.
16. July 21, 2010 letter from Mary K. Engle to Robert M. Douglas, General Jack's Inc.
17. July 15, 2010 from Rhonda A. Anderson on behalf of VJP Trading Corp. to Mary K. Engle.
18. July 22, 2010 letter from Mary K. Engle to Rhonda A. Anderson on behalf of VJP Trading Corp.
19. July 21, 2010 letter from Barry Boren on behalf of U.S. Flue-Cured Tobacco Growers, Inc. to Mary K. Engle.
20. July 28, 2010 letter from Mary K. Engle to Barry Boren on behalf of U.S. Flue-Cured Tobacco Growers, Inc.
21. July 27, 2010 letter from Barry Boren on behalf of Canadian Agricultural Depot, LLC to Mary K. Engle.
22. July 29, 2010 letter from Mary K. Engle to Barry Boren on behalf of Canadian Agricultural Depot, LLC.
23. July 28, 2010 letter from Terri Albright, Premier Manufacturing, Inc. to Mary K. Engle.
24. July 29, 2010 letter from Mary K. Engle to Terri Albright, Premier Manufacturing, Inc.
25. July 28, 2010 letter from Stephen M. Johnson, Tabacos USA, Inc. to Mary K. Engle.
26. July 30, 2010 letter from Mary K. Engle to Stephen M. Johnson, Tabacos USA, Inc.
27. July 30, 2010 letter from Nancyellen Keane on behalf of Justin Tarbell d/b/a Ohserase Manufacturing to Mary K. Engle.

28. July 30, 2010 letter from Mary K. Engle to Nancyellen Keane on behalf of Justin Tarbell d/b/a Ohserase Manufacturing.
29. July 7, 2010 letter from Joe Fliss, D Cube LLC d/b/a Sovereign Tobacco Company to Diana Finegold.
30. August 3, 2010 letter from Mary K. Engle to Joe Fliss, D Cube LLC d/b/a Sovereign Tobacco Company.
31. August 2, 2010 letter from Rhonda A. Anderson on behalf of Global Tobacco Corp. to Mary K. Engle.
32. August 3, 2010 letter from Mary K. Engle to Rhonda A. Anderson on behalf of Global Tobacco Corp.
33. July 27, 2010 letter from Rhonda A. Anderson on behalf of Maverick Marketing, LLC to Mary K. Engle.
34. August 4, 2010 letter from Mary K. Engle to Rhonda A. Anderson on behalf of Maverick Marketing, LLC.
35. August 4, 2010 letter from Keith Burdick, Xcaliber International Ltd., LLC to Mary K. Engle.
36. August 5, 2010 letter from Mary K. Engle to Keith Burdick, Xcaliber International Ltd., LLC.
37. August 16, 2010 letter from Domantas Kryzanasuskas, DK Distributors, Inc. to Mary K. Engle.
38. August 17, 2010 letter from Mary K. Engle to Domantas Kryzanasuskas, DK Distributors, Inc.
39. August 17, 2010 letter from William J. McGowan on behalf of Susan Jesmer d/b/a Native Trading Associates to Mary K. Engle.
40. August 17, 2010 letter from Mary K. Engle to William J. McGowan on behalf of Susan Jesmer d/b/a Native Trading Associates.
41. August 24, 2010 letter from C. Randall Nuckolls on behalf of Santa Fe Natural Tobacco Company, Inc. to Mary K. Engle.

42. August 24, 2010 letter from Mary K. Engle to C. Randall Nuckolls on behalf of Santa Fe Natural Tobacco Company, Inc.
43. August 31, 2010 letter from Everett W. Gee, III, S&M Brands, Inc. to Mary K. Engle.
44. August 31, 2010 letter from Mary K. Engle to Everett W. Gee, III, S&M Brands, Inc.
45. August 20, 2010 letter from Leanna Vargas, Lorali, Inc. to Mary K. Engle.
46. August 31, 2010 letter from Mary K. Engle to Leanna Vargas, Lorali, Inc.
47. September 2, 2010 letter from Ricardo Elortegui, Smokers Suite, Inc. to Mary K. Engle.
48. September 16, 2010 letter from Mary K. Engle to Ricardo Elortegui, Smokers Suite, Inc.
49. September 14, 2010 letter from Barry Boren on behalf of American Cigarette Company, Inc. to Mary K. Engle.
50. September 20, 2010 letter from Mary K. Engle to Barry Boren on behalf of American Cigarette Company, Inc.
51. September 27, 2010 letter from Barry Boren on behalf of Ohserase Manufacturing, LLC to Mary K. Engle.
52. September 30, 2010 letter from Mary K. Engle to Barry Boren on behalf of Ohserase Manufacturing, LLC.
53. September 29, 2010 letter from Neal N. Beaton on behalf of JT International, U.S.A., Inc. to Bonnie McGregor.
54. September 30, 2010 letter from Mary K. Engle to Neal N. Beaton on behalf of JT International, U.S.A., Inc.
55. September 24, 2010 letter from Rhondetta G. Walton, Commonwealth Brands, Inc. to Mary K. Engle.
56. September 30, 2010 letter from Mary K. Engle to Rhondetta G. Walton, Commonwealth Brands, Inc.
57. September 28, 2010 letter from Frank Najor, The Marketing Group, USA, Inc. to Mary K. Engle.

58. September 30, 2010 letter from Mary K. Engle to Frank Najor, The Marketing Group, USA, Inc.

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

TROUTMAN SANDERS

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

July 1, 2010

VIA FEDEX and E-mail dfinegold@ftc.gov

Trade Secrets

Confidential Tax Information

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

Cigarette Health Warning Plan
Firebird Manufacturing, LLC and PALMETTO brand

Dear Ms. Engle:

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

Firebird is manufacturer of the Palmetto brand. Kathryn C. Farley is General Manager. The location of the factory remains at 1057 Bill Tuck Highway, South Boston, VA 24592. Firebird acquired the factory from former manufacturer, Virginia Brands, LLC. Firebird has not to date imported or exported any cigarettes.

Our sales in 2010 are anticipated to be [REDACTED] sticks, which should qualify the company for the Section 1333(c)(2) exemption.

Palmetto cigarettes are marketed in ten soft pack brand styles. Firebird requests that the following ten styles constitute the Plan:

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

TROUTMAN
SANDERS

Ms. Mary Engle
Page 2

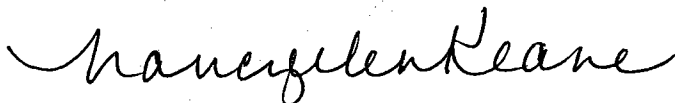
The warnings will appear exactly as shown on the samples submitted with my letter of June 18, 2010.

Firebird does not advertise at this time. Should Firebird later decide to advertise, it will submit an advertising plan to the Commission in advance.

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

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

Very truly yours,



Nancyellen Keane

Enclosures

cc: Kathy C. Farley

1954870v3

Selected packaging samples from those
submitted with the plan.

Palmetto



Blue

MADE IN USA
KINGS

Underage
Sale
Prohibited

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

Palmetto

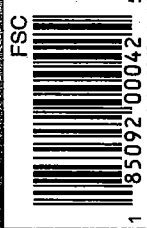


Blue

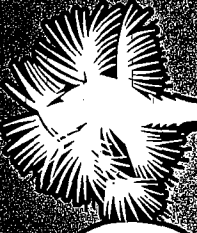
MADE IN USA
KINGS

Palmetto
Blue
KINGS

Firebird Manufacturing, LLC
1057 Bill Tuck Hwy
South Boston, VA 24592
Made in USA



Palmetto[®]



B I U e
KINGS

MADE IN USA

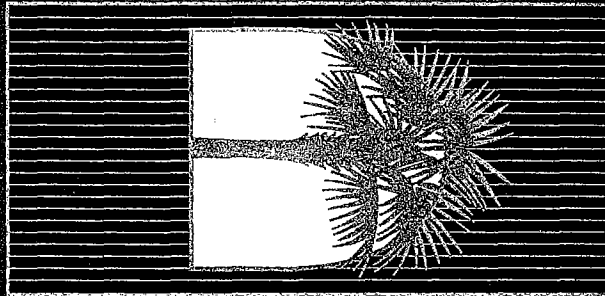
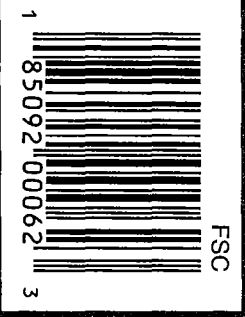
B I U e
KINGS

Palmetto

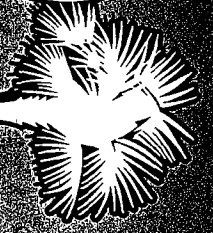


UNDERAGE
SALE
PROHIBITED

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

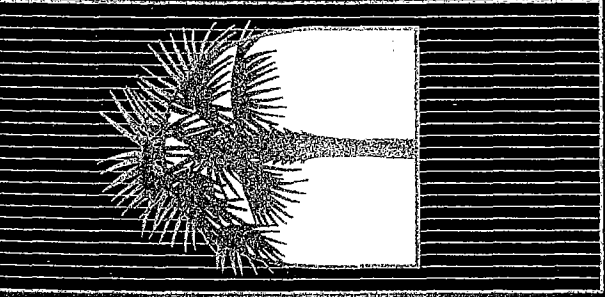


Palmetto[®]



B I U e
KINGS

MADE IN USA





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

Division of Advertising Practices

July 9, 2010

Nancyellen Keane, Esq.
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. § 1331-1340 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of Firebird Manufacturing, LLC ("Firebird") on July 1, 2010, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Palmetto brand of cigarettes.

Firebird's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letter dated June 18, 2010 appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.

Firebird's plan for simultaneous display of the four health warnings on packaging for the following ten soft pack varieties of the Palmetto brand is hereby approved effective on the date of this letter through **July 8, 2011**:

- Red Kings, Gold Kings, Blue Kings, Menthol Green Kings, Menthol Gold Kings, Red 100's, Gold 100's, Blue 100's, Menthol Green 100's, and Menthol Gold 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.

Please note that this letter only approves Firebird's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment

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.

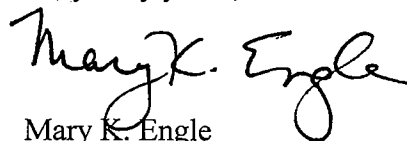
Nancyellen Keane
July 9, 2010
Page 2

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

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

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

Very truly yours,



Mary K. Engle
Associate Director

LAW OFFICES OF
BARRY M. BOREN

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

borenlaw@bellsouth.net

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

July 1, 2010

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

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. Sallie Schools

Expansion to the
Surgeon General's Health Warning Equalization 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. The phone number is (954) 974-8853. ACC wishes to expand its plan to equalize its health warning statements as required by 15 U.S.C. § 1333(c) by adding one (1) new brand style to its existing Surgeon General's Health Warning Plan for cigarettes they are manufacturing in the United States under the brand name "US-one." The contact person for the company will continue to be its President, Basil Battah, who can be reached at the above address and phone number.

ACC's February 19, 2009 plan for the display of the four (4) health warnings on the packaging of one variety of US-one brand cigarettes (Full Flavor King Size Box) and an advertising plan were approved by the FTC on March 5, 2009. A copy of the FTC approval letter was attached to our letter of May 20, 2010 as Exhibit "A." A renewal to include eight (8) hard pack varieties of the US-one brand was approved by the FTC on January 27, 2010 and was attached to our letter of May 20, 2010 as Exhibit "B."

The amendment we are requesting will add the following US-one brand style to

those previously submitted.

US-one Cigarettes - Additional Brand Style to be Added:

Menthol Silver Ice 100's Box

A new Exhibit listing all the brand styles of the US-one Cigarettes ACC will be manufacturing is attached hereto. Enclosed with our submission of May 20, 2010 were the actual production packs and cartons for the new brand style being submitted which show exactly where and how the four (4) Surgeon General's health warnings will appear on the individual packs and cartons of Menthol Silver Ice 100's box ACC will be manufacturing.

ACC continues to qualify as a small importer/manufacturer as defined by the Act based on the following figures:

ACC manufactured approximately [REDACTED] cigarettes in fiscal year ¹ 2009 (all were Union, Prestige, US-one, Bravado² and Swint brands). To date, in fiscal year 2010, ACC has manufactured [REDACTED] cigarettes (all were Union, Prestige, Swint and US-one brands). ACC anticipates manufacturing approximately [REDACTED] cigarettes of all its brand styles (Union, Prestige, US-one, Swint and Bridgeport³) in fiscal year 2010.

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 equalize the four health warning statements required by 15 U.S.C. §1333(c) for its Menthol Silver Ice 100's Box brand style. Each of the four warning statements will appear on the packs and cartons of the Menthol Silver Ice 100's Box brand style of US-one cigarettes manufactured by ACC an equal number of times in the one year period beginning on the date this plan is approved. ACC will continue to maintain records demonstrating compliance with this plan.

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

² The Surgeon General's Health Warning Rotation Plan for Bravado brand cigarettes was withdrawn on July 14, 2009.

³ A Surgeon General's Health Warning Rotation Plan for Bridgeport cigarettes has been submitted to the FTC on May 20, 2010, but has not, as yet, been approved.

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

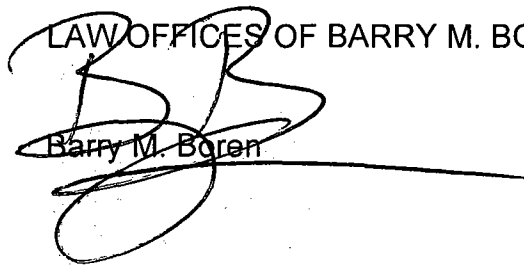
Page 3
July 1, 2010

ACC also has an advertising rotation plan in place for its US-one cigarettes. It is in compliance with this plan and wishes to make no changes to its advertising plan at this time.

All other provisions of the existing plan will remain in place. 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.

AMERICAN CIGARETTE COMPANY
US-ONE CIGARETTES
EXHIBIT

Brand Styles

Full Flavor King Size Box
Gold King Size Box
Menthol Ice King Size Box
Silver King Size Box

Gold 100's Box
Silver 100's Box
Platinum 100's Box
Menthol Ice 100's Box

US-one Cigarettes - Additional Brand Style to be Added:

Menthol Silver Ice 100's Box

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.

70 CIGARETTES

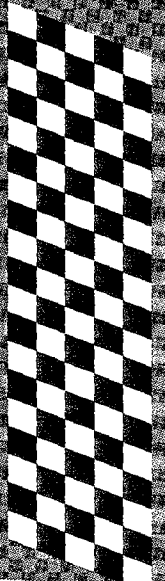
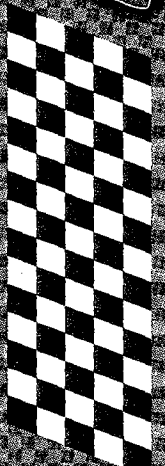
REGULAR SIZES

100'S

100'S

100'S

100'S



MADE IN U.S.A.
FORT LAUDERDALE,
FLORIDA
1-888-584-6065



3



CLASSY
20
CIGARETTES

UNDERAGE
SALES
PROHIBITED

FILTER CIGARETTES
MADE IN U.S.A.
Fort Lauderdale, Florida
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UNDERAGE SALES
PROHIBITED

US-ONE

100'S BOX

MADE IN AMERICA



US-ONE

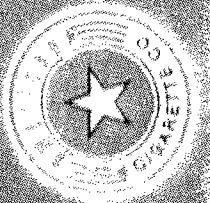
MENTHOL SILVER ICE

100'S BOX

US-ONE

100'S BOX

MADE IN AMERICA



200 CLASS A CIGARETTES

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

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



Division of Advertising Practices

July 14, 2010

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. §§ 1331-1340 ("the Cigarette Act"). Pursuant to that delegation, American Cigarette Company's ("ACC") January 21, 2010 plan for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for eight box varieties of the "US-one" brand of cigarettes was approved on January 27, 2010.

By letter dated July 1, 2010, you now propose to expand ACC's plan for simultaneous display of the four health warnings on packaging to include one additional variety of the "US-one" brand.

ACC's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letter dated May 20, 2010 appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness. Accordingly, ACC's expansion of its plan for simultaneous display of the four health warnings on packaging for the following variety of the "US-one" brand is hereby approved effective on the date of this letter through **July 13, 2011**: Menthol Silver Ice 100's Box.

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.

I wish to remind you that the Commission's January 27, 2010 approval of ACC's cigarette health warning statement rotation plan for packaging of eight box varieties of the "US-one" brand runs through **January 26, 2011**, and that this letter does not extend the approval period for those

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, 2010
Page 2

varieties.

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

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

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

Very truly yours,



Mary K. Engle
Associate Director

LAW OFFICE OF
G. GEORGE BERTRAM
RESULT DRIVEN REPRESENTATION

WWW.RECOVERYLAW.COM

June 30, 2010

**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

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

Dear Ms. Engle:

Please be advised that I am the attorney for Tantus Tobacco, a manufacturer of tobacco products, located at 200 Progress Dr., Russell Springs, Kentucky 42642; phone number (270)-866-8888. Tantus has been manufacturing the following nine brands of cigarettes at its facility: Berkley, Berley, Main Street, Sport, Golden Blend, GSmoke, Bridgeport, Yukon and 24/7. As you know, on June 22, 2009, President Obama signed into law the Family Smoking Prevention and Tobacco Control Act ("Tobacco Control Act"). The Tobacco Control Act amended the 1938 Federal Food, Drug and Cosmetic Act (FDCA) to give the U.S. Food and Drug Administration (FDA) authority to regulate the manufacturing, marketing, and sale of tobacco products. Among other requirements, the Tobacco Control Act prohibits the use of "light," "low", "mild", and all similar descriptors in all advertising, labeling, and marketing of existing cigarettes and smokeless products manufactured after June 22, 2010. Tantus is submitting revised packaging for the varieties listed at Exhibit "A" for the following brand families Berkley, Berley, Main Street, Sport, Golden Blend, GSmoke, and 24/7. Tantus' previous rotation plan was submitted on March 25, 2010 and approved on April 15, 2010. Tantus wishes to replace this rotation plan with a new rotation plan to cover these new varieties. Through the date of this application, the Surgeon General's Warnings on packages for the brand styles of the Tantus brands have been equalized in accordance with the plan.

Tantus no longer intends to manufacture or sell or advertise cigarettes under the "Bridgeport" or "Yukon" 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, and 24/7 brand cigarettes Tantus intends to manufacture are listed on Exhibit "A". Actual samples of the Berkley, Berley, Main Street, Sport, Golden Blend, GSmoke, and 24/7 packs and cartons for the various brand styles listed on Exhibit "A" (showing exactly where and how the four (4) Surgeon General's health warnings appear and will continue to appear on those brands and styles Tantus is manufacturing) were enclosed with our letter of June 7th 2010 and with our letter of June 21, 2010 (for the Berley Gold King Soft packs and cartons).

In fiscal year 2009, (January 1, 2009 through December 31, 2009), Tantus manufactured approximately [REDACTED] cigarettes (all were Berkley, Berley, Main Street, Sport, Golden Blend, GSmoke, Bridgeport, Yukon and 24/7 brand cigarettes). Tantus anticipates manufacturing less than [REDACTED] cigarettes in fiscal year 2010. A chart outlining Tantus' sales for fiscal year 2009 and anticipated manufacturing plans for fiscal year 2010 by brand is attached hereto as Exhibit "B".

No one brand style of cigarettes sold by Tantus has, for the past fiscal year (same as calendar year), constituted more than 1/4 of 1% of all the cigarettes sold in the United States in calendar year 2009 and Tantus anticipates that no one brand style will constitute more than 1/4 of 1% of all the cigarettes sold in the United States in calendar year 2010. In addition, more than one-half of the cigarettes manufactured by Tantus for sale in the United States in fiscal year 2009 was packaged into brand styles which meet the requirements of 15 U.S.C. § 1333(c)(2)(A)(I).

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

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

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

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 has an internet advertising plan in place for its Berkley, Berley, 24/7, Golden Blend, GSmoke, MainStreet, and Sport cigarettes that was approved on September 18, 2008. Tantus is in compliance with these plans and would like to continue these plans.

Tantus intends to advertise its Berkley, Berley, Main Street, Sport, Golden Blend, GSmoke, and 24/7 brands. Tantus will use the warning formats that were submitted with the 1985 plans of the five leading U.S. cigarette manufacturers and place the warnings as specified in those plans. All brands will continue to be rotated quarterly according to the previously approved rotation schedule at Exhibit C attached hereto.

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,



G. George Bertram
Attorney at Law

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

Brand	New Packaging Descriptors
24/7	
Full Flavor King Box	Red King Box
Light King Box	Gold King Box
Menthol King Box	Menthol King Box
Full Flavor 100's Box	Red 100's Box
Light 100's Box	Gold 100's Box
Menthol 100's Box	Menthol 100's Box
Ultra Light 100's Box	Silver 100's Box
	Menthol Gold 100's Box
Berley	
Full Flavor King Box	Red King Box
Full Flavor King Soft	Red King Soft
Full Flavor 100's Soft	Red 100's Soft
Full Flavor 100's Box	Red 100's Box
Light King Box	Gold King Box
Light King Soft	Gold King Soft
Light 100's Soft	Gold 100's Soft
Light 100's Box	Gold 100's Box
Menthol King Soft	Menthol King Soft
Menthol 100's Soft	Menthol 100's Soft
Menthol 100's Box	Menthol 100's Box
Menthol King Box	Menthol King Box
Menthol Light 100's Box	Menthol Gold 100's Box
Menthol Light 100's Soft	Menthol Gold 100's Soft
Menthol Light King Box	Menthol Gold King Box
Menthol Light King Soft	Menthol Gold King Soft
Ultra Light 100's Soft	Blue 100's Soft
Ultra Light 100's Box	Blue 100's Box
Ultra Light King Box	Blue King Box
Ultra Light King Soft	Blue King Soft
Non Filter	Non Filter King Soft
Berkley	
Full Flavor King Box	Red King Box
Full Flavor King Soft	Red King Soft
Full Flavor 100's Soft	Red 100's Soft
Full Flavor 100's Box	Red 100's Box
Light King Box	Gold King Box
Light King Soft	Gold King Soft
Light 100's Soft	Gold 100's Soft

Light 100's Box	Gold 100's Box
Ultra Light King Soft	Silver King Soft
Ultra Light 100's Soft	Silver 100's Soft
Ultra Light 100's Box	Silver 100's Box
Menthol King Soft	Menthol King Soft
Menthol 100's Soft	Menthol 100's Soft
Menthol 100's Box	Menthol 100's Box
Menthol Light King Soft	Menthol Gold King Soft
Menthol Light 100's Soft	Menthol Gold 100's Soft
Menthol Light 100's Box	Menthol Gold 100's Box
Non Filter	Non Filter King Soft
Golden Blend	
Full Flavor King Soft	Red King Soft
Full Flavor 100's Soft	Red 100's Soft
Full Flavor King Box	Red King Box
Full Flavor 100's Box	Red 100's Box
Light King Soft	Discontinued
Light 100's Soft	Gold 100's Soft
Light King Box	Gold King Box
Light 100's Box	Gold 100's Box
Ultra Light 100's Soft	Silver 100's Soft
Ultra Light 100's Box	Silver 100's Box
Menthol King Soft	Discontinued
Menthol 100's Soft	Menthol 100's Soft
Menthol 100's Box	Menthol 100's Box
Menthol Light 100's Box	Menthol Gold 100's Box
Menthol Light 100's Soft	Menthol Gold 100's Soft
Non Filter	Non Filter
Main Street	
Full Flavor King Soft	Red King Soft
Full Flavor 100's Soft	Red 100's Soft
Full Flavor King Box	Red King Box
Full Flavor 100's Box	Red 100's Box
Light King Soft	Gold King Soft
Light 100's Soft	Gold 100's Soft
Light King Box	Gold King Box
Light 100's Box	Gold 100's Box
Ultra Light 100's Soft	Blue 100's Soft
Ultra Light 100's Box	Blue 100's Box
Ultra Light King Box	Discontinued
Menthol King Soft	Menthol King Soft
Menthol 100's Soft	Menthol 100's Soft
Menthol 100's Box	Menthol 100's Box
Menthol King Box	Menthol King Box
Menthol Light 100's Soft	Menthol Gold 100's Soft

Menthol Light 100's Box	Menthol Gold 100's Box
Non Filter King Soft	Discontinued
G Smoke	
Full Flavor King Soft	Red King Soft
Full Flavor 100's Soft	Red 100's Soft
Full Flavor King Box	Red King Box
Full Flavor 100's Box (Woman)	Red 100's Box (Woman)
Full Flavor 100's Box	Red 100's Box
Light King Soft	Gold King Soft
Light 100's Soft	Gold 100's Soft
Light King Box	Gold King Box
Light 100's Box	Gold 100's Box
Light 100's Box (Woman)	Gold 100's Box (Woman)
Ultra Light 100's Soft	Blue 100's Soft
Menthol King Soft	Menthol King Soft
Menthol 100's Soft	Menthol 100's Soft
Menthol King Box	Discontinued
Menthol Light 100's Box (Woman)	Menthol Gold 100's Box (Woman)
Sport	
Full Flavor King Soft	Red King Soft
Full Flavor 100's Soft	Red 100's Soft
Full Flavor King Box	Red King Box
Full Flavor 100's Box	Red 100's Box
Light King Soft	Gold King Soft
Light 100's Soft	Gold 100's Soft
Light King Box	Gold King Box
Light 100's Box	Gold 100's Box
Ultra Light 100's Soft	Blue 100's Soft
Ultra Light 100's Box	Blue 100's Box
Ultra Light King Box	Discontinued
Menthol King Soft	Menthol King Soft
Menthol 100's Soft	Menthol 100's Soft
Menthol King Box	Menthol King Box
Menthol 100's Box	Menthol 100's Box
Menthol Light 100's Soft	Menthol Gold 100's Soft
Menthol Light 100's Box	Menthol Gold 100's Box
Non Filter King Soft	Discontinued

EXHIBIT "B"
TANTUS TOBACCO, LLC

Cigarette Brand

Anticipated Sales in Fiscal 2010

Berkley	[REDACTED]
Berley	[REDACTED]
Sport	[REDACTED]
Main Street	[REDACTED]
GSmoke	[REDACTED]
Golden Blend	[REDACTED]
24/7	[REDACTED]

Cigarette Brand

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]

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

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

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

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

UNDERAGE
SALE
PROHIBITED

BERLEY
BLUE 100'S

BERLEY
BLUE 100'S



BLEND OF TOASTED TOBACCO

20 CLASS A CIGARETTES

BLUE 100'S

BERLEY

20 CLASS A CIGARETTES

BLEND OF TOASTED TOBACCO



BLUE 100'S

BERLEY

KM



Manufactured By
Tantus Tobacco, LLC
200 Progress Drive
Russell Springs, WV 42642
866-747-0010
MADE IN USA
www.berleycigarettes.com

BERLEY
BLUE 100'S

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

BERLEY™

MENTHOL
KINGS
BOX



BLENDED TOASTED TOBACCOS

200 CLASS A CIGARETTES

BERLEY

MENTHOL KINGS BOX

200 CLASS A CIGARETTES

ERAGE
ALE
IBITED

MENTHOL
KINGS BOX

BERLEY

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

Golden Blend

Manufactured By
Tantus Tobacco, LLC
200 Progress Drive
Russell Springs, KY 42642
866-747-0010
MADE IN USA

FSC



Golden Blend

RED

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

20 CLASS A CIGARETTES

Golden Blend

RED

KM

20 CLASS A CIGARETTES

RED

Golden Blend



FILTER CIGARETTES

RED

Golden Blend

Underage
Sale
Prohibited

Please
Don't
Litter

FILTER CIGARETTES

MENTHOL 100'S BOX

Golden BlendTM

MADE IN USA

Golden Blend

MENTHOL 100'S BOX

200 CLASS A CIGARETTES

200 CLASS A CIGARETTES

**RAGE
LE
BITED**

Golden Blend
MENTHOL 100'S BOX

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

GOLD
100'S

★
Main Street

20 CLASS A CIGARETTES

KM

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

GOLD
100'S

★
Main Street

20 CLASS A CIGARETTES

★
Main Street
GOLD 100'S

UNDERAGE
SALE
PROHIBITED

★
Main Street
GOLD 100'S

Manufactured by
Lorillard Inc., U.S.A.
700 Broadway, New York, N.Y. 10019
1-800-767-0911
MADE IN U.S.A.

FSC



Main Street[®]



BLUE
100'S

200 CLASS A CIGARETTES

UNDERAGE
SALE
PROHIBITED

Main Street[®]
BLUE 100'S

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

Main Street[®]
BLUE 100'S

200 CLASS A CIGARETTES

UNDERAGE
SALE
PROHIBITED

GSMOKE
BLUE 100'S

Manufactured By
Tantus Tobacco, LLC
200 Progress Drive
Russell Springs, KY 42262
866-747-0010
MADE IN USA



BLUE
100'S



GSMOKE

20 CLASS A CIGARETTES

GSMOKE
BLUE 100'S

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

BLUE
100'S



GSMOKE

20 CLASS A CIGARETTES



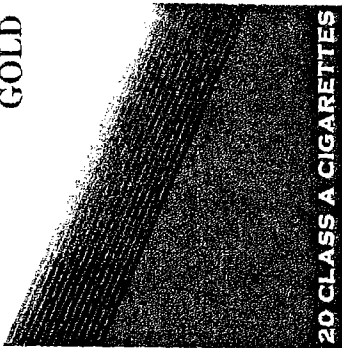
UNDERAGE
SALE
PROHIBITED

Manufactured By
Taurus Tobacco, LLC
200 Progress Drive
Russell Springs, NY 42662
866-747-0010
MADE IN USA

FSC



BERKLEY[®]
GOLD

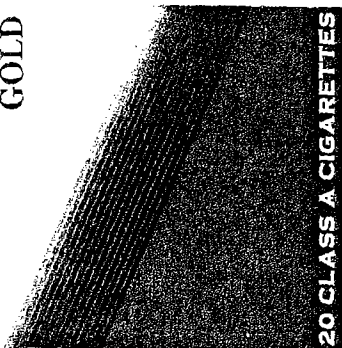


BERKLEY[®]
GOLD

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

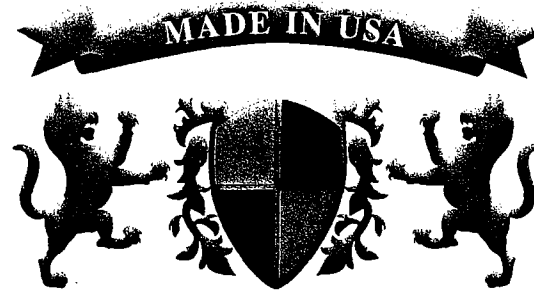


BERKLEY[®]
GOLD



TM

BERKLEY®



BERKLEY



RED 100'S

200 CLASS A CIGARETTES

200 CLASS A CIGARETTES

UNDERAGE
SALE
PROHIBITED

BERKLEY®

RED 100'S

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

SILVER
100'S BOX

24/7
SILVER

Manufactured by
Kaiser Aluminum LLC
17000 1st Avenue
Alameda, CA 94501
415-777-0810
MADE IN USA

FSC



24/7
SILVER
100'S BOX

KM

100'S BOX
SILVER
24/7

100'S BOX
SILVER
24/7

24/7

24/7[®]

MENTHOL

100'S BOX

200 CLASS A CIGARETTES

24/7[®]

MENTHOL

100'S BOX

200 CLASS A CIGARETTES

**RAGE
LE
BITTED**

24/7[®]

MENTHOL

100'S BOX

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

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

Sport[®]

MENTHOL
100'S



20 CLASS A CIGARETTES

MENTHOL 100'S

Sport[®]

20 CLASS A CIGARETTES



MENTHOL
100'S

Sport[®]

Sport[®]

MENTHOL 100'S

MENTHOL 100'S

Sport[®]

Manufactured By
Tantus Tobacco, LLC
200 Progress Drive
Russell Springs, KY 42642
866-747-0010
MADE IN USA

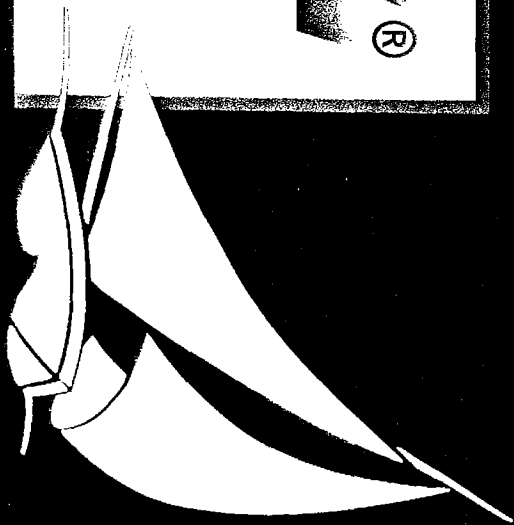
FSC



KM

UNDERAGE
SALE
PROHIBITED

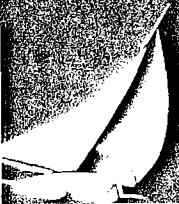
SPORT[®]



BLUE 100'S BOX

BLUE 100'S BOX

Sport[®]



200 CLASS A CIGARETTES

BLUE 100'S BOX

Sport[®]



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

DERAGE
SALE
DISTRIBUTED



Division of Advertising Practices

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

July 15, 2010

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. § 1331-1340 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of Tantus Tobacco LLC ("Tantus") on June 30, 2010, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the 24/7, Berley, Berkley, Golden Blend, Main Street, G Smoke, and Sport brands of cigarettes.

Tantus's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letters dated June 7 and June 21, 2010 appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.

Accordingly, Tantus's plan for simultaneous display of the four health warnings on the following varieties is hereby approved effective on the date of this letter through **July 14, 2011**:

- eight box varieties of the 24/7 brand: Red King, Gold King, Menthol King, Red 100's, Gold 100's, Menthol 100's, Silver 100's, and Menthol Gold 100's;
- twenty-one varieties of the Berley brand: Red King (box and soft pack), Red 100's (box and soft pack), Gold King (box and soft pack), Gold 100's (box and soft pack), Menthol King soft pack, Menthol 100's (box and soft pack), Menthol King box, Menthol Gold 100's (box and soft pack), Menthol Gold King (box and soft pack), Blue 100's (box and soft pack), Blue King (box and soft pack), and Non Filter King soft pack;
- eighteen varieties of the Berkley brand: Red King (box and soft pack), Red 100's (box and soft pack), Gold King (box and soft pack), Gold 100's (box and soft pack), Silver King soft pack, Silver 100's (box and soft pack), Menthol King soft pack, Menthol 100's (box and soft pack), Menthol Gold 100's (box and soft pack), Menthol Gold King soft

G. George Bertram, Esq.
July 15, 2010
Page 2

pack, and Non Filter King soft pack;

- fourteen varieties of the Golden Blend brand: Red King (box and soft pack), Red 100's (box and soft pack), Gold King box, Gold 100's (box and soft pack), Silver 100's (box and soft pack), Menthol 100's (box and soft pack), Menthol Gold 100's (box and soft pack), and Non Filter King soft pack;
- sixteen varieties of the Main Street brand: Red King (box and soft pack), Red 100's (box and soft pack), Gold King (box and soft pack), Gold 100's (box and soft pack), Blue 100's (box and soft pack), Menthol King 100's (box and soft pack), Menthol 100's (box and soft pack), Menthol Gold 100's (box and soft pack);
- fourteen varieties of the G Smoke brand: Red King (box and soft pack), Red 100's (box, box-Woman, and soft pack), Gold King (box and soft pack), Gold 100's (box, box-Woman, and soft pack), Blue 100's soft pack, Menthol King soft pack, Menthol 100's soft pack, and Menthol Gold 100's box-Woman; and
- sixteen varieties of the Sport brand: Red King (box and soft pack), Red 100's (box and soft pack), Gold King (box and soft pack), Gold 100's (box and soft pack), Blue 100's (box and soft pack), Menthol King (box and soft pack), Menthol 100's (box and soft pack), Menthol Gold 100's (box and soft pack).

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

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

Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example,

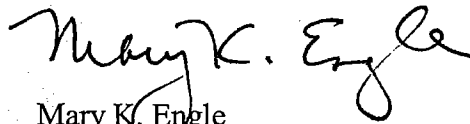
¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

G. George Bertram, Esq.
July 15, 2010
Page 3

since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. The FSPTCA also imposes registration and reporting requirements on tobacco manufacturers and importers. Moreover, the FSPTCA's "modified risk tobacco provisions" address the use of descriptors such as "light." You can find additional information at www.fda.gov/TobaccoProducts/default.htm, or www.fda.gov/TobaccoProducts/ResourcesforYou/ForIndustry/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

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

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 initial "M".

Mary K. Engle
Associate Director



BELCORP

America Tobacco

1759 NW.79th Ave, Doral, FL 33126
Tel: 305-597-0177
Fax: 305-436-9455
e-mail: info@belcorpamerica.com

June 16 , 2010

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

Attn: Sallie Schools

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

Dear Ms. Schools:

Belcorp of America, Inc. hereby submits a Surgeon General Warning Rotation Plan as required under the Federal Cigarette Labeling and Advertising Act of 1984 (15 U.S.C. § 1331 (1998), et seq.). Roberto Ribeiro is the president of the applicant, and the corporate address for the company is Belcorp of America Inc. 1759 N.W. 79th Avenue, Doral, Florida 33126. Belcorp also has rotation plans approved by the FTC for the following Brands: GP, First One, Rich, Derby, GP Galaxy Pro, Rap, Phantom, Galaxy Pro and Trust. We are currently applying to add new brand styles to our existing rotation plan for the Trust brand of cigarettes approved in April 26th 2010. The cigarettes covered by the proposed plan are for the following brand styles.

Trust

King Size Hard Pack Red
King Size Hard pack Blue

100's Hard Pack Red
100's Hard Pack Blue

The required warnings will be printed directly on the packs and cartons and in a conspicuous location as required under the Cigarette labeling and Advertising Act ("CLAA"). The warnings will appear exactly as shown on the actual cartons and packs submitted with the letter of June 03rd, 2010.

Belcorp will rotate the warning labels on a quarterly basis following the rotation schedule attached as exhibit A. Rotation will be based on the date of the manufacturing of said product. The company will check all production to ensure that the company is in compliance with this plan. The company will keep records demonstrating compliance with this plan.

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

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

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

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

Respectfully submitted



Roberto Ribeiro
President

BELCORP OF AMERICA, INC.

SCHEDULE FOR QUARTERLY ROTATION

EXHIBIT A

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

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

The warnings are as follows:

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

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

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

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

Reduces Serious Risks to your Health.

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

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

CLASS A QUALITY
20
CIGARETTES

TRUST

AMERICAN BLEND

KING BOX
TRUST

AMERICAN BLEND

TRUST

KING BOX

TOBACCO TRUST
Premium Cigarettes
100% Additive Free Natural Tobacco
MADE IN USA

KING BOX
TRUST

TPS (11)

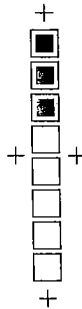


FSC
MADE IN U.S.A.

TOBACCO TRUST
Premium Cigarettes
100% Additive Free Natural Tobacco
MADE IN USA

KING BOX

UNDERAGE
SALE
PROHIBITED



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

2-FL-15001



TRUST
KING BOX

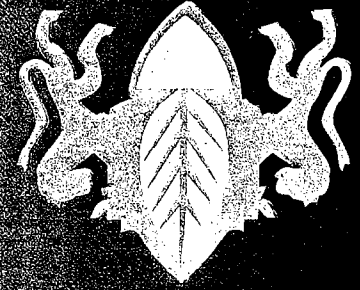
SURGEON GENERAL'S WARNING: Smoking By
Pregnant Women May Result in Fetal Injury,
Premature Birth, And Low Birth Weight.

TPS (3)

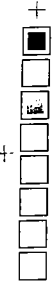


TOBACCO TRUST
REMIUM CIGARETTES
100% TOBACCO
MADE IN USA

KING BOX



TRUST





Division of Advertising Practices

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

July 16, 2010

Mr. Roberto Ribeiro
Belcorp of America, Inc.
1759 N.W. 79th Ave.
Doral, FL 33126

Dear Mr. Ribeiro:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1340 (“the Cigarette Act”). Pursuant to that delegation, Belcorp of America, Inc.’s (“Belcorp”) April 22, 2010 plan for quarterly rotation of the four health warnings on packaging for two hard pack varieties of the “Trust” brand of cigarettes was approved on April 26, 2010.

You now propose, by letter dated June 16, 2010, to expand Belcorp’s plan for rotation of the health warnings on packaging to include four additional hard pack varieties of the Trust brand.

The warnings on the sample packs and cartons submitted with your letter dated June 3, 2010 appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹ Accordingly, Belcorp’s expansion of its plan for quarterly rotation of the health warnings on packaging is hereby approved for the following four hard pack varieties of the Trust brand: Blue (Kings and 100’s), and Red (Kings and 100’s).

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

¹ As set forth in its June 16, 2010 letter, Belcorp is using colors in the names of its brand styles of the Trust Brand (*e.g.*, Trust Blue 100’s hard pack). We note that the color names are not printed on the packaging (*e.g.*, the word “Blue” does not appear on the packaging of the Trust Blue 100’s hard pack variety). However, the color referenced in a variety’s name does conform to the color used in its packaging.

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

Mr. Roberto Ribeiro
July 16, 2010
Page 2

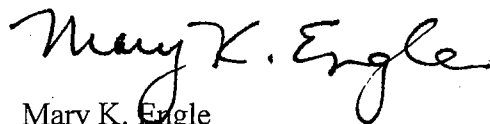
advertise in the future, it must submit a plan detailing how it will comply with the requirements of the Cigarette Act with respect to display of the health warning statements in advertisements.

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

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

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

Very truly yours,



Mary K. Engle
Associate Director

SENECA MANUFACTURING COMPANY

MAKERS OF HERON CIGARETTES



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

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

July 13, 2010

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

Re: Heron Cigarettes

Dear Ms. Engle:

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

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

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

Red King Size Soft Pack
Gold King Size Soft Pack
Silver King Size Soft Pack
Menthol King Size Soft Pack
Menthol Gold King Size Soft Pack
Non-Filter King Size Soft Pack

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

Red King Size Box
Gold King Size Box
Silver King Size Box
Menthol King Size Box
Menthol Gold King Size Box.

These cigarettes are packaged in 200 count cartons ("Outer Carton"). Each Outer Carton contains ten (10) packs of twenty (20) cigarettes each ("pack"). We have changed the packaging. The warnings for our new packaging will appear exactly as shown in samples provided to your office with our letters dated June 16, 2010, June 23, 2010 and June 25, 2010.

FEDERAL TRADE COMMISSION
MS MARY ENGLE ASSOCIATE DIRECTOR
RE: HERON CIGARETTES
JULY 13, 2010
PAGE 2

Seneca Manufacturing Company low sales volume of cigarettes fits the criteria for the alternative to quarterly rotation of warnings on packaging, provided for in Section 1333 (c)(2) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. 1331. The sales for each brand style for the 2009 fiscal year (calendar year ending December 31, 2009) are set out in Exhibit A along with anticipated 2010 sales. Seneca Manufacturing Company does not manufacture or import any other brands.

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

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

Sincerely,

SENECA MANUFACTURING COMPANY

Gary C. Sanden

GCS/jlw
Attachment

EXHIBT A

Heron-Brand Styles	Previous Year Sales
Full Flavor 100's SP	██████████ sticks
Light 100's SP	██████████ sticks
Ultra Light 100's SP	██████████ sticks
Menthol Full 100's SP	██████████ sticks
Menthol Light 100's SP	██████████ sticks
Full Flavor King Box	██████████ sticks
Light King Box	██████████ sticks
Ultra Light King Box	██████████ sticks
Menthol King Box	██████████ sticks
Menthol Light King Box	██████████ sticks
Non-Filter King SP	██████████ sticks

Heron-Brand Styles	Estimated 2010 Sales
Red 100's SP	██████████ sticks
Gold 100's SP	██████████ sticks
Silver 100's SP	██████████ sticks
Menthol 100's SP	██████████ sticks
Menthol Gold 100's SP	██████████ sticks
Red 100's Box	██████████ sticks
Gold 100's Box	██████████ sticks
Silver 100's Box	██████████ sticks
Menthol 100's Box	██████████ sticks
Menthol Gold 100's Box	██████████ sticks
Red King Box	██████████ sticks
Gold King Box	██████████ sticks
Silver King Box	██████████ sticks
Menthol King Box	██████████ sticks
Menthol Gold King Box	██████████ sticks
Red King SP	██████████ sticks
Gold King SP	██████████ sticks
Silver King SP	██████████ sticks
Menthol King SP	██████████ sticks
Menthol Gold King SP	██████████ sticks
Non-Filter King SP	██████████ sticks

Selected packaging samples from those
submitted with the plan.

HERON

SINCE 1794
PREMIUM NATIVE BLEND



MENTHOL GOLD

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



UNDERPAGE
SALE
PROHIBITED

HERON

SINCE 1794
PREMIUM NATIVE BLEND



MENTHOL GOLD



FSC

7 18122 58052 1

Some of the tobacco in the cigarettes in this pack are produced by Serravallo's Company, 179 Boulevard St. E., Savannah, GA 31401.

MADE IN THE USA
TP - NY-14007



SILVER

SMOKING'S BOX

HERON



PREMIUM

SINCE 1794 PREMIUM NATIVE BLEND



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

CLASS A

99999 CIGARETTES

OF THE TERRITORY OF THE SENEGA NATION OF INDIANS BY SENECA MANUFACTURING COMPANY 175 ROCHESTER ST. SALAMANCA, NY 14779



UNDERAGE SALE PROHIBITED

MADE IN THE USA TP - NY-15007



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

Division of Advertising Practices

July 19, 2010

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

Dear Mr. Sanden:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1340 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Seneca Manufacturing Company ("Seneca") on July 13, 2010, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Heron brand of cigarettes.

Seneca's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letters dated June 16, June 23, and June 25, 2010 appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness. Seneca's plan for simultaneous display of the four health warnings on packaging is hereby approved for the following twenty-one varieties of the Heron brand: Red Kings (box and soft pack), Red 100's (box and soft pack), Gold Kings (box and soft pack), Gold Flavor 100's (box and soft pack), Silver Kings (box and soft pack), Silver 100's (box and soft pack), Menthol Kings (box and soft pack), Menthol 100's (box and soft pack), Menthol Gold Kings (box and soft pack), Menthol Gold 100's (box and soft pack), and Non-Filter Kings soft pack.

The approval of Seneca's plan for display of the health warnings on packaging is effective on the date of this letter and ends on **July 18, 2011**. 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.

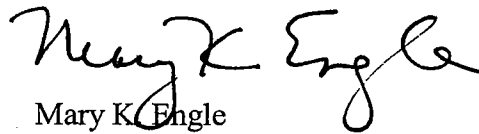
Gary C. Sanden
July 19, 2010
Page 2

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

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

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

Very truly yours,



Mary K. Engle
Associate Director

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

TROUTMAN SANDERS

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

July 15, 2010

VIA FEDEX and E-mail lhenry1@ftc.gov Contains Trade Secrets

Ms. Mary Engle
Associate Director

Confidential Tax Information

Attn. Linda Henry
Division of Advertising Practices
Federal Trade Commission
601 New Jersey Avenue, N.W.
Room NJ3212
Washington, DC 20001

Cigarette Health Warning Plan

Seneca-Cayuga Tobacco Company and SKYDANCER and GOLDEN BAY brands

Dear Ms. Engle:

On behalf of Seneca-Cayuga Tobacco Company ("SCTC"), we hereby submit a Surgeon General's Equalization Plan for SKYDANCER and GOLDEN BAY as required under the *Federal Cigarette Labeling and Advertising Act of 1984* (15 U.S.C. § 1331 (1998), et seq.), as amended ("FCLAA"), for all styles of SKYDANCER and GOLDEN BAY brand soft pack and hard pack varieties. SCTC previously submitted a 2009 Plan Renewal on June 22, 2009 and your office approved the prior Plan on July 10, 2009.

SCTC is the manufacturer of SKYDANCER and GOLDEN BAY brand cigarettes. SCTC does not manufacture any other brands. The location of the factory is 65490 East 240 Road, Grove, OK 74344. Chuck Craig and Rob Garwood are the Co-General Managers. SCTC does not import or export any SKYDANCER or GOLDEN BAY cigarettes.

SCTC requests that the following styles constitute the Plan:

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

**TROUTMAN
SANDERS**

Ms. Mary Engle

July 15, 2010

Page 2

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

In 2009, our total sales were [REDACTED] sticks of the SKYDANCER brand and [REDACTED] sticks of the GOLDEN BAY brand. Anticipated 2010 sales of SKYDANCER are [REDACTED] sticks, and GOLDEN BAY are [REDACTED] sticks.

Copies of each style (packs and cartons) showing the display of each of the four warnings on the packaging of SKYDANCER and GOLDEN BAY were enclosed with my June 17, 2010 letter. The warnings will appear exactly as shown on these samples.

SCTC will equalize the four health warnings on the packs and cartons for each brand style listed in the Plan for the one year period beginning on the date of approval of this Plan. SCTC will keep records demonstrating compliance with this Plan. Based on the above, SCTC requests approval to continue to use the rotation option provided in Section 1333(c)(2) of the FCLAA.

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

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

Very truly yours,



Nancyellen Keane

Enclosures

cc: Cindy Kidd

1954430v4

Selected packaging samples from those
submitted with the plan.



100% NATURAL. MADE IN USA

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



100% NATURAL. MADE IN USA

TP0K2
UNDERAGE SALE PROHIBITED



FSC

8 05/10 (LIP) A

MENTHOL
SKYDANCER

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

SKYDANCER™

PREMIUM GOLD BOX



FSC



PREMIUM
GOLD BOX
MANUFACTURED BY TP-OK-2
100% NATURAL MADE IN USA

MADE IN USA
100% NATURAL

SKYDANCER™

PREMIUM GOLD BOX

TP-OK-2
200 CLASS A FILTERED CIGARETTES

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



Golden Bay

**GOLD
BOX**

MADE IN USA

SELECTED FINE TOBACCOS

Golden Bay

20 CLASS A CIGARETTES
MADE UNDER THE AUTHORITY OF THE
TRADEMARK OWNER KARDAL, INC.

Manufactured By TP-012 FSC



Golden Bay

GOLD

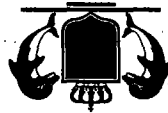


SELECTED FINE TOBACCOS

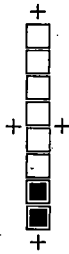
MADE IN USA

**BOX
GOLD**

Golden Bay



W-M



FILTER CIGARETTES

Golden Bay

GOLD

FILTER CIGARETTES

UNDERAGE SALE
PROHIBITED

MENTHOL



UNDERAGE
SALE
PROHIBITED

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

Golden Bay



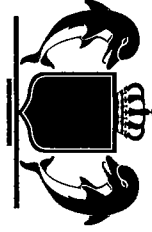
MADE IN USA

Golden Bay

MENTHOL

MADE IN USA

Golden Bay



10 SOFT PACKS OF
20 CLASS A
CIGARETTES

MADE UNDER THE AUTHORITY OF THE
TRADEMARK OWNER KARDAL, INC.
Manufactured by TP-0K-2

MENTHOL



Division of Advertising Practices

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

July 19, 2010

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

Dear Ms. Keane:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331-1340 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of Seneca-Cayuga Tobacco Company ("Seneca-Cayuga") on July 15, 2010 calling for the simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Skydancer and Golden Bay brands of cigarettes.

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

- twenty varieties of the Skydancer brand: Premium Black (soft and hard pack), Premium Gold (soft and hard pack), Premium Menthol (soft and hard pack), Premium Menthol Gold (soft and hard pack), Premium Silver (soft and hard pack), Premium Black 100's (soft and hard pack), Premium Gold 100's (soft and hard pack), Premium Menthol 100's (soft and hard pack), Premium Menthol Gold 100's (soft and hard pack), and Premium Silver 100's (soft and hard pack); and
- sixteen varieties of the Golden Bay brand: Red (soft and hard pack), Gold (soft and hard pack), Menthol (soft and hard pack), Red 100's (soft and hard pack), Gold 100's (soft and hard pack), Menthol 100's (soft and hard pack), Menthol Gold 100's (soft and hard pack, and Silver 100's (soft and hard pack).

This approval of your plan for packaging is effective on the date of this letter through **July 18, 2011**. Approval of the plan is contingent on its good faith implementation. We may

Nancyellen Keane, Esq.
July 19, 2010
Page 2

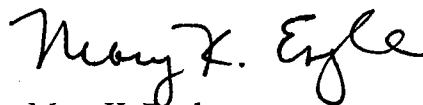
ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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

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

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

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.



July 15, 2010

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

Re: Plan for Compliance with the Federal Cigarette Labeling and Advertising Act for Global Classic, Patriot, Silver Cloud and Global Fiesta Brands cigarette

Dear Ms. Engle:

Global Tobacco LLC received approval from you on November 4, 2009 for our plan to advertise Global Classic brand of Cigarettes and equalize the Surgeon General's Warning on packaging of certain styles of the Global Classic brand. We now want to amend our plan by submitting changes to the names and packaging on the approved Global Classic brand of cigarettes. We also want to expand our plan to include three new brands of cigarettes – Patriot, Silver Cloud and Global Fiesta. In order to facilitate such manufacture, we submit this letter containing our plan for compliance with the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. § 1331 *et. seq.* (the "FCLAA").

As a preliminary matter, we currently hold a permit to manufacture cigarettes (TP-TX-15001) at our principal place of business located at 2861 Congressman Ln, Suite 300, Dallas, TX 75220.

I. PACKAGING

This section addresses the plan for compliance with respect to the "Packaging" requirements of the FCLA, including a discussion of the warning label size and location, the warning label rotation and records of compliance.

A. Warning Label Size and Location

We plan to manufacture, the following brands:

1. Global Classic
2. Patriot
3. Silver Cloud
4. Global Fiesta

The following will be new brand style names of the Global Classic brand. The table below also lists previously approved brand style names of the Global Classic brand.



	New Brand Styles Names	Old Brand Styles Names
1	Global Classic Red /100's/ Box	Global Classic Full Flavor /100's/ Box
2	Global Classic Gold /100's/Box	Global Classic Lights /100's/Box
3	Global Classic Menthol /100's/Box	Global Classic Menthol /100's/Box
4	Global Classic Menthol Gold /100's/Box	Global Classic Menthol Lights /100's/Box
5	Global Classic Silver /100's/Box	Global Classic Ultra Lights /100's/Box
6	Global Classic Red /Kings/Box	Global Classic Full Flavor /Kings/Box
7	Global Classic Gold /Kings/Box	Global Classic Lights /Kings/Box
8	Global Classic Menthol /Kings/Box	Global Classic Menthol /Kings/Box
9	Global Classic Red/100's/Soft	Global Classic Full Flavor/100's/Soft
10	Global Classic Gold/100's/Soft	Global Classic Lights/100's/Soft
11	Global Classic Menthol/100's/Soft	Global Classic Menthol/100's/Soft
12	Global Classic Menthol Gold/100's/Soft	Global Classic Menthol Lights/100's/Soft
13	Global Classic Silver/100's/Soft	Global Classic Ultra Lights/100's/Soft
14	Global Classic Red /Kings/Soft	Global Classic Full Flavor /Kings/Soft
15	Global Classic Gold /Kings/Soft	Global Classic Lights /Kings/Soft
16	Global Classic Menthol /Kings/Soft	Global Classic Menthol /Kings/Soft

The following are the brand styles of the Patriot Brand:

1. Patriot Red /100's/Soft
2. Patriot Gold /100's/Soft
3. Patriot Menthol /100's/Soft
4. Patriot Menthol Gold /100's/Soft
5. Patriot Silver /100's/Soft
6. Patriot Red /Kings/Soft
7. Patriot Gold /Kings/Soft
8. Patriot Menthol /Kings/Soft

The following are the brand styles of the Silver Cloud Brand:

1. Silver Cloud Red /100's/Soft
2. Silver Cloud Gold /100's/Soft
3. Silver Cloud Menthol /100's/Soft
4. Silver Cloud Menthol Gold /100's/Soft
5. Silver Cloud Silver /100's/Soft
6. Silver Cloud Red /Kings/Soft
7. Silver Cloud Gold /Kings/Soft
8. Silver Cloud Menthol /Kings/Soft

The following are the brand styles of the Global Fiesta Brand:

1. Global Fiesta Red/100's/Box
2. Global Fiesta Gold/100's/Box
3. Global Fiesta Menthol/100's/Box



www.globaltobaccollc.com


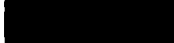
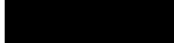
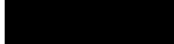
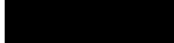

4. Global Fiesta Menthol Gold/100's/Box
5. Global Fiesta Silver/100's/Box
6. Global Fiesta Red/Kings/Box
7. Global Fiesta Gold/Kings/Box
8. Global Fiesta Menthol/Kings/Box

Included with our letter dated May 13, 2010 were samples of actual cartons and packages for each of the newly renamed and repackaged brand styles of Global Classic brand and samples of actual cartons and packages for certain styles of Patriot, Silver Cloud and Global Fiesta brand. On June 17, 2010, we sent you revised package samples of Global Classic Red /Kings/Box, Global Classic Gold /Kings/Box, Global Classic Menthol /Kings/Box, Global Fiesta Red /Kings/Box, Global Fiesta Gold /Kings/Box, Global Fiesta Menthol /Kings/Box and revised carton samples of Global Fiesta Red /Kings/Box, Global Fiesta Gold /Kings/Box, Global Fiesta Menthol /Kings/Box. The carton and package samples have been prepared in accordance with the precise wording, capitalization, and punctuation of the warnings under section 1333(a) of the FCLAA and in compliance with the requirements for placement and size of the warnings on the packaging under Section 1333(b)(1) of the FCLAA. The required warnings will appear on both the actual packages and cartons of the foregoing brand styles exactly as they appear on the samples that we submitted to FTC which meet the requirements of the cigarette act.

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

Through the date of this application, the Surgeon General's warning on the packages for the brand styles of Global Classic brand have been equalized in accordance with the plan. I wish to employ the option for warning label equalization provided for in Section 1332(c)(2) of the FCLAA and display the four required warning labels an equal number of times on the packages and cartons of each of the foregoing brand styles for the one year period beginning on the date of approval of this plan.

As you are no doubt aware, Section 1332(c)(2) allows a cigarette manufacturer or importer to apply to the FTC for permission to display the four warnings an equal number of times during the year on a brand style's packaging if the company's annual sales of that brand style are less than one-fourth (1/4th) of one percent (1%) of all of the cigarettes sold in the United States and more than half the cigarettes manufactured or imported by that company are packaged into brand styles that meet this threshold. We had started manufacturing of approved Global Classic brand of cigarettes from January 2, 2010 and hence do not have yearly past sales data for 2009. However, I estimate the following anticipated sales volumes for the calendar year 2010 which is same as the fiscal year for each brand style:

1.	Global Classic Red /100's/ Box		Sticks
2.	Global Classic Gold /100's/Box		Sticks
3.	Global Classic Menthol /100's/Box		Sticks
4.	Global Classic Menthol Gold /100's/Box		Sticks
5.	Global Classic Silver /100's/Box		Sticks
6.	Global Classic Red /Kings/Box		Sticks



www.globaltobaccollc.com

7.	Global Classic Gold /Kings/Box		Sticks
8.	Global Classic Menthol /Kings/Box		Sticks
9.	Global Classic Red/100's/Soft		Sticks
10.	Global Classic Gold/100's/Soft		Sticks
11.	Global Classic Menthol/100's/Soft		Sticks
12.	Global Classic Menthol Gold/100's/Soft		Sticks
13.	Global Classic Silver/100's/Soft		Sticks
14.	Global Classic Red /Kings/Soft		Sticks
15.	Global Classic Gold /Kings/Soft		Sticks
16.	Global Classic Menthol /Kings/Soft		Sticks

Total anticipated sales of Global Classic Brand [REDACTED] **Sticks**

1.	Patriot Red /100's/Soft		Sticks
2.	Patriot Gold /100's/Soft		Sticks
3.	Patriot Menthol /100's/Soft		Sticks
4.	Patriot Menthol Gold /100's/Soft		Sticks
5.	Patriot Silver /100's/Soft		Sticks
6.	Patriot Red /Kings/Soft		Sticks
7.	Patriot Gold /Kings/Soft		Sticks
8.	Patriot Menthol /Kings/Soft		Sticks

Total anticipated sales of Patriot Brand [REDACTED] **Sticks**

1.	Silver Cloud Red /100's/Soft		Sticks
2.	Silver Cloud Gold /100's/Soft		Sticks
3.	Silver Cloud Menthol /100's/Soft		Sticks
4.	Silver Cloud Menthol Gold /100's/Soft		Sticks
5.	Silver Cloud Silver /100's/Soft		Sticks
6.	Silver Cloud Red /Kings/Soft		Sticks
7.	Silver Cloud Gold /Kings/Soft		Sticks
8.	Silver Cloud Menthol /Kings/Soft		Sticks

Total anticipated sales of Patriot Brand [REDACTED] **Sticks**

1.	Global Fiesta Red/100's/Box		Sticks
2.	Global Fiesta Gold/100's/Box		Sticks
3.	Global Fiesta Menthol/100's/Box		Sticks
4.	Global Fiesta Menthol Gold/100's/Box		Sticks
5.	Global Fiesta Silver/100's/Box		Sticks
6.	Global Fiesta Red/Kings/Box		Sticks
7.	Global Fiesta Gold/Kings/Box		Sticks
8.	Global Fiesta Menthol/Kings/Box		Sticks

Total anticipated sales of Patriot Brand [REDACTED] **Sticks**



According to the foregoing formula, equalization per brand style is appropriate where (1) the company's annual sales of that brand style are less than one-fourth ($1/4^{\text{th}}$) of one percent (1%) of all of the cigarettes sold in the United States and (2) more than half of the cigarettes manufactured or imported by that company are packaged into brand styles that meet this low sales threshold.

Based on the foregoing anticipated sales volume, it seems that each of the foregoing brand styles qualifies for warning label equalization as our projected sales of each brand style would be less than one-fourth ($1/4^{\text{th}}$) on one percent (1%) of all of the cigarettes sold in the United States.

I will ensure that all four of the required warnings shall be equally displayed on the packs and cartons of each brand style for the coming year by equalizing the use of each warning within each shipment of each brand style such that 25% of the packs and cartons shipped per shipment per brand style will display one of the four required warnings. As set forth below, I shall cause appropriate records to be maintained demonstrating that the four required warnings are equally placed on the packs and cartons of the foregoing brand styles.

C. Records of Compliance

I represent that I will maintain records demonstrating compliance with this plan at my principal place of business.

II. ADVERTISING

Global Tobacco, LLC intends to follow the "Advertising" requirements of the FCLAA.

On November 4, 2009, you approved Global Tobacco Company's plan for advertising for the Global Classic brand. This section requests approval to expand that plan to include Patriot, Silver Cloud and Global Fiesta brands.

A. Warning Label Size and Placement

The size of our advertisements will not exceed ten square feet. We will use the warnings formats that were submitted by the five leading U.S. cigarette manufacturers with their 1985 plans and we will place the warnings as specified in those plans. Global Tobacco will use same warning statement formats and its advertising for Patriot, Silver Cloud and Global Fiesta brand that were submitted for Global Classic brand on October 28, 2009.

We currently do not intend to operate a company website and do not intend to advertise our products in such website. Although a company web site (www.globaltobaccollc.com) is listed in our company letterhead, it is not functional and we do not have any plans to operate such web site in near future. However, in future, if we do operate a company website, we will submit our advertisement plans along with web-site details for FTC approval.



B. Warning Label Rotation:

The Following is my quarterly rotation schedule for advertising of the four required warning statements. For purposes of the warning label rotation schedule set forth below, we will rotate the four required warnings as follows:

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

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

	Global Classic	Patriot	Silver Cloud	Global Fiesta
First Quarter (Jan. – March)	A	B	C	D
Second Quarter (Apr. – June)	B	C	D	A
Third Quarter (July – Sept.)	C	D	A	B
Fourth Quarter (Oct. – Dec.)	D	A	B	C

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

Sincerely,

Roshan Sthapit

Enclosures

cc: Sallie Schools

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.

GLOBAL



Fiesta

RED
KINGS BOX

Premium Blend MADE IN U.S.A.



Global Tobacco U.S.A.
DALLAS, TX, U.S.A.
20 Class A Filter Cigarettes.



FSC

GLOBAL

Fiesta

RED KINGS BOX

Premium Blend MADE IN U.S.A.

KINGS BOX

RED

Fiesta

GLOBAL



FILTER CIGARETTES

RED KINGS BOX

Fiesta

GLOBAL

Underage
Sale
Prohibited

FILTER CIGARETTES

TWENTY

20

Cigarettes

MADE IN U.S.A.

MENTHOL KINGS BOX

Premium Blend

Fiesta

GLOBAL

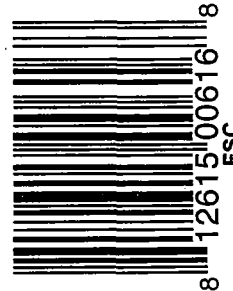
FILTER CIGARETTES

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

GLOBAL

Fiesta

MENTHOL KINGS BOX



SILVER

CLOUD
CIGARETTES

MENTHOL GOLD 100's
MADE IN USA

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

SILVER

CLOUD
CIGARETTES

MENTHOL GOLD 100's
MADE IN USA



Global Tobacco Inc.
Dallas, TX, U.S.A.
20 Class A Filter Cigarettes

UNDERAGE
SALE
PROHIBITED



**SILVER
CLOUD**
CIGARETTES
MENTHOL GOLD 100's

10

ES



SILVER CLOUD

GOLD 100S
CIGARETTES

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

MADE IN USA
GOLD 100S

SILVER CLOUD

CIGARETTES



Patriot

KINGS
MADE IN U.S.A.

Mild & Improved Taste

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



Patriot

KINGS
MADE IN U.S.A.

Mild & Improved Taste

Patriot
KINGS



American Tobacco Co.
Dallas, TX, U.S.A.
20 Class A Filter Cigarettes

UNDERAGE
SALE
PROHIBITED



ES

25



Patriot
KINGS



Patriot

MADE IN U.S.A.

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

Mild & Improved Taste

20
CIGARETTES
TWENTY

CLASSIC
RED

Underage
Sale
Prohibited

CLASSIC
100's Box
RED

ES 01

CLASSIC
RED

100's Box



Premium Blend
MADE IN U.S.A

CLASSIC
100'S BOX
RED

Premium Blend
MADE IN U.S.A



100'S BOX



Oldemark LLC
Dallas, TX, U.S.A.
20 Class A Filter Cigarettes

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

MADE IN U.S.A.

Premium Blend

GOLD 100's Box

CLASSIC

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

CLASSIC

GOLD 100's Box





Division of Advertising Practices

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

July 19, 2010

Mr. Roshan Sthapit
Global Tobacco LLC
2861 Congressman Ln.
Suite 300
Dallas, TX 75220

Dear Mr. Sthapit:

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. §§ 1331-1340 ("the Cigarette Act"). Pursuant to that delegation, Global Tobacco LLC's ("Global Tobacco") plan for the quarterly rotation of the four health warnings in advertising for the Global Classic brand of cigarettes, and the simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Global Classic was approved on November 4, 2009. By your letter dated July 9, 2010, you now propose to change the names and modify the packaging of certain varieties of the Global Classic brand, and expand your plan to include the Patriot, Silver Cloud, and Global Fiesta brands of cigarettes.

Global Tobacco's plan for rotation of the warnings in advertising up to ten square feet in size for the Patriot, Silver Cloud and Global Fiesta brands of cigarettes is hereby approved. Approval of the plan assumes that the plan is implemented in good faith.

Global 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 letters dated May 13 and June 17, 2010 appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹

Global Tobacco's plan for simultaneous the display of the four health warnings on packaging for the following varieties is hereby approved effective on the date of this letter through **July 18, 2011**:

¹ Although some of the warnings on the sample packs of the Global Classic brand and sample packs and cartons of the Fiesta brand initially submitted on May 13, 2010 contained capitalization errors, corrected samples were submitted. This approval only pertains to packaging that meets the requirements of the Cigarette Act.

Mr. Roshan Sthapit
July 19, 2010
Page 2

- sixteen varieties of the Global Classic brand: Red 100's (soft pack and box), Gold 100's (soft pack and box), Menthol 100's (soft pack and box), Menthol Gold 100's (soft pack and box), Silver 100's (soft pack and box), Red Kings (soft pack and box), Gold Kings (soft pack and box), and Menthol Kings (soft pack and box);
- eight soft pack varieties of the Patriot brand: Red 100's, Gold 100's, Menthol 100's, Menthol Gold 100's, Silver 100's, Red Kings, Gold Kings, and Menthol Kings;
- eight soft pack varieties of the Silver Cloud brand: Red 100's, Gold 100's, Menthol 100's, Menthol Gold 100's, Silver 100's, Red Kings, Gold Kings, and Menthol Kings;
- eight box varieties of the Global Fiesta brand: Red 100's, Gold 100's, Menthol 100's, Menthol Gold 100's, Silver 100's, Red Kings, Gold 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. The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.²

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

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

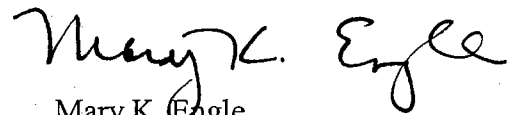
² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Mr. Roshan Sthapit
July 19, 2010
Page 3

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

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

Very truly yours,

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

Mary K. Engle
Associate Director

GENERAL JACKS'S INCORPORATED
11350 McCormick Road, Executive Plaza III, Suite 800
Hunt Valley, Maryland 21031
Telephone- (410) 771-9150 Facsimile (410) 771-9153

July 15, 2010

Mary K. Engle
Associate Director
Federal Trade Commission
FTC Headquarters Satellite Building
601 New Jersey Avenue, Rm.NJ 3212
Washington, DC 20001

This is a revision of a letter originally sent to the FTC on June 8, 2010

Dear Ms. Engle:

We plan to manufacture "Worth" brand of cigarettes We will rotate the Surgeon General's Warnings on the packs and cartons quarterly according to the following schedule:

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

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

Listing of the following ten (10) box varieties of the Worth Brand we plan to manufacture are:

Red Box Kings
Red Box 100's
Gold Box Kings
Gold Box 100's

MaryK. Engle
Associate Director
Federal Trade Commission
July 15, 2010
Page 2

Blue Box Kings
Blue Box 100's
Menthol Box Kings
Menthol Box 100's
Menthol Gold Box Kings
Menthol Gold Box 100's

The warnings will appear exactly as shown on the sample packs and cartons as submitted with my June 8th 2010 letter and my July 9th letter.

The warnings on the packs will be rotated quarterly upon the date the packaging is manufactured.

We will maintain records of compliance with the approved plan. General Jacks Incorporated will be manufacturing only one (1) brand of cigarette with ten (10) SKU's. At present General Jack's Incorporated will not be doing any consumer advertising, but if that changes we will notify FTC and submit and receive approval for our advertising rotation plan prior to engaging in any advertising.

Very truly yours,
General Jack's Incorporated

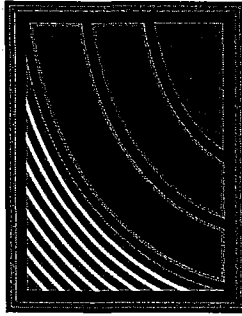


By: Robert M. Douglas, President

Selected packaging samples from those
submitted with the plan.

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

RED BOX

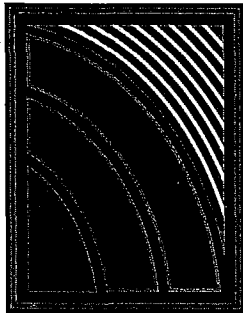


20 FILTER CIGARETTES

Worth™

RED BOX

20 FILTER CIGARETTES



RED BOX

Worth™

RED BOX

Worth™

Worth™

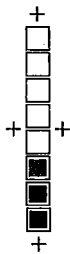


FSC



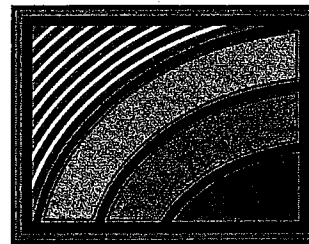
WN-C

20 Class A Cigarettes
General Jacks, Inc.
Richmond, VA
23228-2011 USA
TP-VA-15005

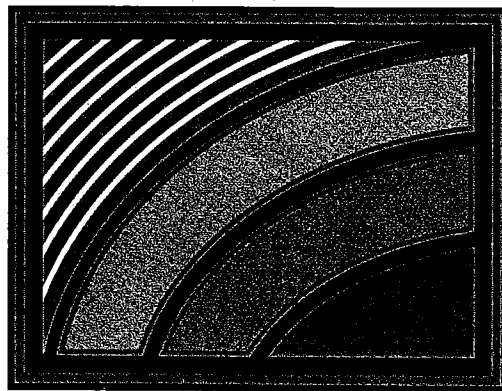


SURGEON GENERAL'S WARNING:
Cigarette Smoke
Contains Carbon Monoxide.

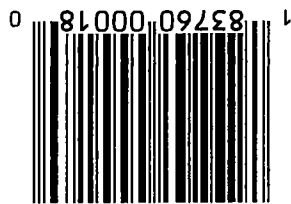
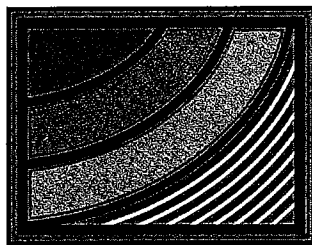
WorthTM
MENTHOL
GOLD
BOX



WorthTM
MENTHOL GOLD
BOX



WorthTM
MENTHOL
GOLD
BOX



FSC

BOX

MENTHOL GOLD

200 Class A Cigarettes
General Jacks, Inc.
Richmond, VA
23228-2011 USA
TP-VA-15005



Division of Advertising Practices

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

July 21, 2010

Mr. Robert M. Douglas
General Jack's Incorporated
11350 McCormick Road
Executive Plaza III, Suite 800
Hunt Valley, MD 21031

Dear Mr. Douglas:

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. §§ 1331-1340 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by General Jack's Incorporated ("General Jack's") on July 15, 2010, calling for quarterly rotation of the four health warnings on packaging for the "Worth" brand of cigarettes.

The warnings on the sample packs and cartons of the Worth brand submitted with your letters dated June 8 and July 9, 2010 appear to meet the requirements of the Cigarette Act in force as of the date of this letter. General Jack's plan for quarterly rotation of the four health warnings on packaging is hereby approved for the following ten box varieties of the Worth brand: Red Box Kings, Red Box 100's, Gold Box Kings, Gold Box 100's, Blue Box Kings, Blue Box 100's, Menthol Box Kings, Menthol Box 100's, Menthol Gold Box Kings, and Menthol Gold Box 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 General Jack's decides to advertise in the future, it must submit a plan detailing how it will comply with the requirements of the Cigarette Act with respect to display of the health warning statements in advertisements.

Please note that this letter only approves General Jack's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA")

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.

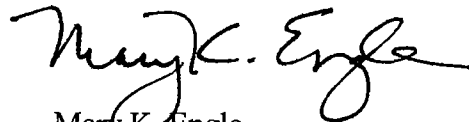
Mr. Robert M. Douglas
July 21, 2010
Page 2

concerning the rotation, size, and conspicuousness of the warnings on the aforementioned packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging for General Jacks's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of General Jacks's packaging plan under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

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

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

Very truly yours,



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

July 15th, 2010

Sent Via Federal Express, Tracking No. 7988-5390-6073

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

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

Dear Mrs. Engle:

This letter shall serve as formal notice regarding our client, VJP Trading Corp., to the Federal Trade Commission regarding VJP Trading's "plan" to import the "Poker" brand of cigarettes described below, manufactured by Procesadora Nacional Cigarrillera S.A./ Pronalci S.A. in Colombia. Mr. Alfredo Fonseca is the CEO of VJP Trading Corp. The address of VJP Trading Corp., 7330 NW 114th Ave, Apt 307, Doral, Florida 33178 telephone (305) 917-5541.

The Brand Styles for the "Poker" Brand cigarettes are as follows:

1. Poker 100's Hard Pack: Silver, Full Flavor, Gold, and Menthol.
2. Poker King Hard Pack: Silver, Full Flavor, Gold, Menthol, and Non-Filter.
3. Poker King Soft Pack: Silver, Full Flavor, Gold, Menthol, and Non-Filter.
4. Poker 100's Soft Pack: Silver, Full Flavor, Gold and Menthol.

In compliance with Section 1333 (c) (1), VJP Trading Corp. proposes 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:

Mary Engle, Associate Director
Federal Trade Commission
Re: , VJP Trading Corp - "Poker" brand
Compliance of with the Federal Cigarette Labeling and Advertising Act

Schedule for Quarterly Rotation on Packaging and in advertizing

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

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

VJP Trading Corp. does not currently import into the United States or manufacture 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 its letter dated May 13th, 2010 and June 7th, 2010. In addition, VJP Trading Corp., will keep records demonstrating compliance with this plan.

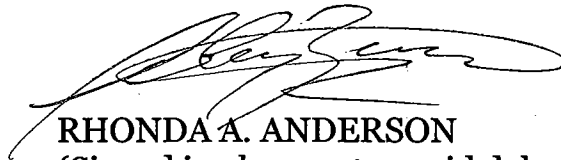
VJP Trading Corp. will advertise this brand to consumers. For their advertising, , VJP Trading Corp. will use the warning formats that were submitted with the 1985 plans of the five leading U.S. cigarette manufacturers and , VJP Trading will place the warnings as specified in those plans. , VJP Trading Corp will rotate the four warning on advertising of "Poker" brand cigarettes according to the same schedule used for its packaging (see above). Copies of advertising warning exhibits 1-5 that we will use were enclosed with our letter dated June 7th, 2010. The largest size advertising we will use is 470 square inches. In addition, at this time VJP Trading

Mary Engle, Associate Director
Federal Trade Commission
Re: , VJP Trading Corp - "Poker" brand
Compliance of with the Federal Cigarette Labeling and Advertising Act

Corp. does not intend to advertise on the internet and if it decides to do so in the future, it will apply to the FTC for approval.

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

Very truly yours,



RHONDA A. ANDERSON
(Signed in absence to avoid delay)

RAA/lz
Enclosures

STATEMENT A

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

Exhibit 5 Category 5. Over 360 to 470 square inches

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

Exhibit 4 Category 4. Over 180 to 360 square inches

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

Exhibit 3 Category 3. Over 110 to 180 square inches

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

Exhibit 2 Category 2. Over 65 to 110 square inches

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

Exhibit 1 Category 1. 0 to 65 square inches

STATEMENT B

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

Exhibit 5 Category 5. Over 360 to 470 square inches

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

Exhibit 4 Category 4. Over 180 to 360 square inches

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

Exhibit 3 Category 3. Over 110 to 180 square inches

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

Exhibit 2 Category 2. Over 65 to 110 square inches

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

Exhibit 1 Category 1. 0 to 65 square inches

STATEMENT C

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

Exhibit 5 Category 5. Over 360 to 470 square inches

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

Exhibit 4 Category 4. Over 180 to 360 square inches

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

Exhibit 3 Category 3. Over 110 to 180 square inches

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

Exhibit 2 Category 2. Over 65 to 110 square inches

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

Exhibit 1 Category 1. 0 to 65 square inches

STATEMENT D

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

Exhibit 5 Category 5. Over 360 to 470 square inches

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

Exhibit 4 Category 4. Over 180 to 360 square inches

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

Exhibit 3 Category 3. Over 110 to 180 square inches

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

Exhibit 2 Category 2. Over 65 to 110 square inches

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

Exhibit 1 Category 1. 0 to 65 square inches

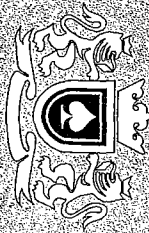
Selected packaging samples from those
submitted with the plan.

200
CLASS A
CIGARETTES

Poker
Gold

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

200 CLASS A CIGARETTES



Gold

OK
Poker
100's - BOX

SELECTED TOBACCOS - PREMIUM BLEND

1. The Federal Trade Commission (FTC) requires that the following information be printed on the outside of the pack of cigarettes:
2. The number of cigarettes in the pack.
3. The brand name of the cigarettes.
4. The manufacturer's name and address.
5. The name of the distributor.
6. The name of the retailer.
7. The name of the importer.
8. The name of the exporter.
9. The name of the manufacturer.
10. The name of the distributor.
11. The name of the retailer.
12. The name of the importer.
13. The name of the exporter.
14. The name of the manufacturer.

FSC

Poker
Gold

Made in Colombia
Distributed by
POKER TOBACCO Corp.



Division of Advertising Practices

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

July 22, 2010

Rhonda A. Anderson, P.A.
2655 LeJeune Road
Suite 540
Coral Gables, FL 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. §§ 1331-1340 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of VJP Trading Corporation ("VJP Trading") on July 15, 2010, calling for quarterly rotation of the four health warnings in advertising and on packaging for the Poker brand of cigarettes.

VJP Trading's plan for rotation of the warnings in advertising up to 470 square inches in size for the Poker brand is hereby approved. Approval of this advertising plan assumes that the plan is implemented in good faith.

The warnings on the sample packs and cartons of the Poker brand submitted with your letters dated May 13 and June 7, 2010 appear to meet the requirements of the Cigarette Act in force as of the date of this letter.¹ VJP Trading's plan for quarterly rotation of the four health warnings on packaging is hereby approved for the following eighteen varieties of the Poker brand: Full Flavor Kings (soft pack and hard pack), Silver Kings (soft pack and hard pack), Gold Kings (soft pack and hard pack), Menthol Kings (soft pack and hard pack), Non-Filter Kings (soft pack and hard pack), Full Flavor 100's (soft pack and hard pack), Silver 100's (soft pack and hard pack), Gold 100's (soft pack and hard pack), and Menthol 100's (soft pack and hard pack).

¹ Although some of the warnings on the sample packs of the Poker brand initially submitted May 13, 2010 were not sufficiently clear and conspicuous, corrected samples were submitted. This approval only pertains to packaging that meets the requirements of the Cigarette Act.

Rhonda A. Anderson, P.A.
July 22, 2010
Page 2

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

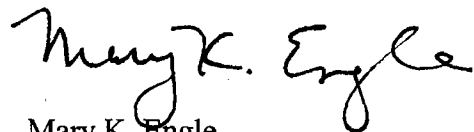
Please note that this letter only approves VJP Trading's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation and size of the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

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

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

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

Very truly yours,



Mary K. Engle
Associate Director

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

LAW OFFICES OF
BARRY M. BOREN

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

borenlaw@bellsouth.net

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

July 21, 2010

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

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. Sallie Schools

Renewal to the
Surgeon General's Health Warning Equalization Plan
for U.S. Flue-Cured Tobacco Growers, Inc. for
Creston, Fact, Kick, Passport, Traffic, Golden Deer and 1839 Cigarettes

Dear Ms. Engle:

Please be advised that we are the attorneys for a manufacturer of tobacco products, U.S. Flue-Cured Tobacco Growers, Inc. ("USFC"), a North Carolina corporation, with offices located at 250 Crown Blvd., Timberlake, N.C. 27583 and the phone number is (919) 645-6007. USFC wishes to renew its current plan to equalize its health warning statements as required by 15 U.S.C. § 1333(c) and replace ten (10) existing brand styles with new brand styles to its existing Surgeon General's Health Warning Plan for cigarettes they are manufacturing in the United States under the brand name "1839." We are also discontinuing certain brand styles of Creston, Kick, Passport and Traffic brands. The contact person for the company will continue to be its Vice-President, E. Stephen Daniel, who can be reached at the above address and phone number.

USFC is aware that the use of descriptions such as "Lights," "Menthol Lights" and "Ultra Lights" will be banned by the FDA after June 21, 2010.

USFC wishes to renew its existing equalization plans for the display of the Surgeon General's health warnings on packaging for its Creston, Fact, Kick, Passport, Traffic,

Golden Deer and 1839 brand cigarettes.¹

The brand styles of cigarettes USFC intends to manufacture are listed on Exhibits "C," "D," "E," "F," "G," "H," "I" and the list of newly renamed brand styles of the 1839 brand set out below.

USFC will replace ten (10) brand styles for the 1839 brand, which was approved by the FTC on April 5, 2007 to include the following ten (10) 1839 brand styles in its plan:

1839 Cigarettes - Replacement Brand Styles to be Added:

New Name

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

Old Name

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

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

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

The actual production packs and cartons for the ten (10) replacement brand styles listed above were submitted on May 12, 2010 and show exactly where and how the four (4) Surgeon General's health warnings will appear on the individual packs and cartons of these brand styles that USFC will be manufacturing. Actual samples of the brand styles of 1839 brand listed on Exhibit "I" were submitted February 20, 2007 and show exactly where and how the four (4) Surgeon General's warnings will appear on our packaging of those brand styles.

Actual samples of the Creston, Fact, Kick, Passport, Traffic and Golden Deer brand styles that we will be manufacturing showing exactly where and how the four (4) Surgeon General's health warnings appear on individual packs and cartons of the Creston, Fact, Kick, Passport, Traffic and Golden Deer brands were submitted on the dates listed at Exhibit "A." The health warnings will continue to appear exactly as shown on the samples provided.

¹ USFC also contract manufactures cigarettes for Wellstone Tobacco Co. (Wellstone brand) and Premier Manufacturing Corp. (Shield, 1st Class, Ultrabuy). Both of these manufacturers have their own FTC plans in place for these brands.

USFC continues to qualify as a small importer/manufacturer as defined by the Act based on the following figures:

USFC manufactured approximately [REDACTED] cigarettes (all were Creston, Fact, Kick, Passport, Traffic, Golden Deer and 1839 brand cigarettes) in the fiscal year 2009. In fiscal year 2010 to date, it has manufactured approximately [REDACTED] cigarettes (all were Creston, Fact, Kick, Passport, Traffic, Golden Deer and 1839 brand cigarettes). USFC anticipates manufacturing approximately [REDACTED] cigarettes of all its brand styles (Creston, Fact, Kick, Passport, Traffic, Golden Deer and 1839) in fiscal year 2010.²

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

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

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

All other provisions of the existing plan will remain in place. 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

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

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

<u>BRAND</u>	<u>DATE[S] PACKAGING SUBMITTED TO FTC</u>
1839	2/20/07 5/12/10
Traffic	4/29/05
Fact	5/9/05 6/8/05
Kick	5/9/05
Creston	8/11/05
Golden Deer	2/23/09
Passport	8/18/05

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

Advertising Plans

<u>Date of FTC Approval</u>	<u>Type of Plan</u>	<u>Date of Plan</u>
7/14/05	Advertising Plan (Traffic, Fact & Kick)	7/13/05
9/19/05	Advertising Plan (Creston)	9/14/05
9/26/05	Advertising Plan (Passport)	9/14/05
1/10/06	Internet Advertising Plan (Traffic, Fact, Kick, Creston & Passport)	1/5/06
8/24/06	Spanish Language Advertisements (Traffic, Fact, Kick, Creston & Passport)	8/21/06
4/5/07	Advertising Plan (1839)	2/20/07
5/11/09	Advertising Plan (Golden Deer)	5/4/09

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

CRESTON

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

Full Flavor King Size Box
Menthol King Size Box

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

Full Flavor 100's Box
Menthol 100's Box

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

FACT

Regular King Size Box

Menthol King Size Box

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

KICK

Full Flavor King Size Box
Menthol King Size Box
Non-Filter King Size Box

Full Flavor 100's Box
Menthol 100's Box

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

PASSPORT

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

Full Flavor King Size Box
Menthol King Size Box

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

Full Flavor 100's Box
Menthol 100's Box

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

TRAFFIC

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

Full Flavor King Size Box
Menthol King Size Box

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

Full Flavor 100's Box
Menthol 100's Box

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

GOLDEN DEER

Full Flavor King Size Box
Menthol King Size Box

Full Flavor 100's Box
Menthol 100's Box

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

1839

Old Name

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

New Name

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

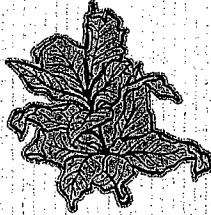
Red 100's Box
Blue 100's Box
Silver 100's Box
Menthol Green 100's Box
Menthol Blue 100's Box

Selected packaging samples from those
submitted with the plan.

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



SILVER 100 BOX

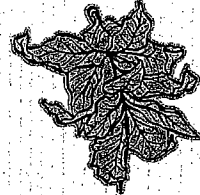


A Product from U.S. Farmers

1839

SILVER 100 BOX

A Product from U.S. Farmers



SILVER 100 BOX

In 1839, farmers discovered a new way to cure tobacco, adding rich flavor. The result was fine cured tobacco. Today, fine cured tobacco farmers have banded together to bring you a cigarette as rich as the tradition they maintain. *The difference?* A product made with pride by the farmers who grow the tobacco. For more about the tradition of U.S. Fine Cured Tobacco Growers, see www.go1839.com.

1839

PREMIUM BLEND

SILVER 100 BOX

1839

PREMIUM BLEND

1839

U.S. Fine-Cured
Tobacco Growers, Inc.
Timberlake, NC 27583
www.go1839.com
Underage Sale Prohibited

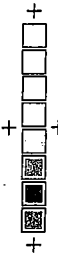
TP-NC-15000



FSC



415-5141-C



U.S. Flue-Cured
Tobacco Growers, Inc.
Timberlake, NC 27583
www.go1839.com

200 Class A Cigarettes

1839

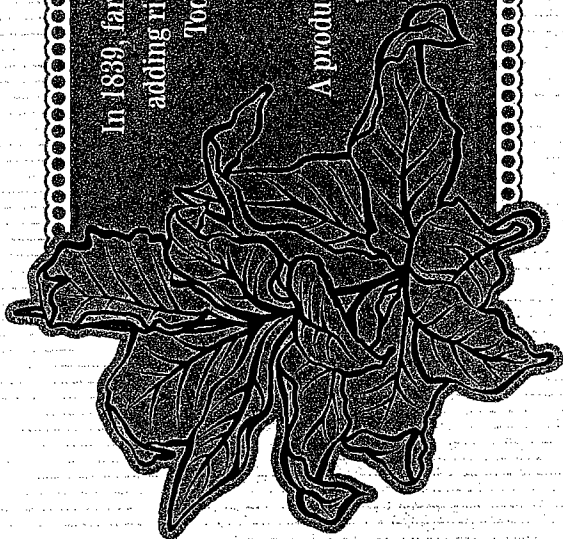
MENTHOL BLUE 100 BOX

UNDERAGE
SALE
PROHIBITED

PREMIUM BLEND

1839

MENTHOL BLUE 100 BOX



In 1839, farmers discovered a new way to cure tobacco adding rich flavor. The result was flue cured tobacco. Today, flue cured tobacco farmers have banded together to bring you a cigarette as rich as the tradition they maintain. *The difference* A product made with pride by the farmers who grow the tobacco. For more about the tradition of U.S. Flue Cured Tobacco Growers see www.go1839.com

A Product from U.S. Farmers

TP-NC-15000



8 79982 00084 7

FSC

1839

MENTHOL BLUE 100 BOX

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

A Product from U.S. Farmers



Division of Advertising Practices

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

July 28, 2010

Barry M. Boren, Esq.
One Datran
9100 South Dadeland Boulevard
Suite 1809
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. § 1331-1340 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of U.S. Flue-Cured Tobacco Growers, Inc. ("USFC") on July 21, 2010, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the "Creston," "Fact," "Kick," "Passport," "Traffic," "Golden Deer," and "1839" brands of cigarettes.

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

<u>Brand</u>	<u>Date(s)</u>
1839	February 20, 2007
Traffic	April 29, 2005
Fact	May 9, 2005 June 8, 2005
Kick	May 9, 2005

¹ USFC stated in its July 21, 2010 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on these dates. This approval pertains only to packaging that meets the requirements of the Cigarette Act. Furthermore, the four health warnings must appear exactly as shown on the packs and cartons that the Commission has previously approved.

<u>Brand</u>	<u>Date(s)</u>
Creston	August 11, 2005
Golden Deer	February 23, 2009
Passport	August 18, 2005

In addition, the warnings on the sample packs and cartons submitted with your letter dated May 12, 2010 for certain varieties of the 1839 brand also meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.²

Accordingly, USFC's plan for simultaneous display of the four health warnings on packaging for the following varieties is hereby approved effective on the date of this letter through **July 27, 2011**:

- ten box varieties of the 1839 brand: Red King, Red 100's, Blue King, Blue 100's, Silver King, Silver 100's, Menthol Green King, Menthol Green 100's, Menthol Blue King and Menthol Blue 100's;
- nine varieties of the Traffic brand: Full Flavor King (Box and Soft Pack), Full Flavor 100's (Box and Soft Pack), Menthol King (Box and Soft Pack), Menthol 100's (Box and Soft Pack), and Non-Filter King Soft Pack;
- two box varieties of the Fact brand: Regular King and Menthol King;
- five box varieties of the Kick brand: Full Flavor King, Full Flavor 100's, Menthol King, Menthol 100's and Non-Filter King;
- nine varieties of the Creston brand: Full Flavor (Box and Soft Pack), Full Flavor 100's (Box and Soft Pack), Menthol King (Box and Soft Pack), Menthol 100's (Box and Soft Pack), and Non-Filter King Soft Pack;
- four box varieties of the Golden Deer brand: Full Flavor King, Full Flavor 100's, Menthol King and Menthol 100's; and

² USFC stated in its July 21, 2010 letter that the four health warnings will appear exactly as shown on the packs and cartons submitted on May 12, 2010. Again, this approval pertains only to packaging that meets the requirements of the Cigarette Act, and the four health warnings must appear exactly as shown on the submitted samples.

- nine varieties of the Passport brand: Full Flavor King (Box and Soft Pack), Full Flavor 100's (Box and Soft Pack), Menthol King (Box and Soft Pack), Menthol 100's (Box and Soft Pack), and Non-Filter King Soft Pack.

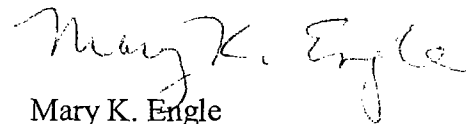
Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.³ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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

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

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

Very truly yours,



Mary K. Engle
Associate Director

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.

LAW OFFICES OF
BARRY M. BOREN

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

borenlaw@bellsouth.net

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

July 27, 2010

**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 Canadian Agricultural Depot, LLC
for Seneca Cigarettes

Dear Ms. Engle:

Please be advised that we are the attorneys for an importer of tobacco products, Canadian Agricultural Depot, LLC ("CAD"), a Florida limited liability company, with offices located at 187 N.W. 57th Ave., Ste. 8, Miami, Florida 33126. CAD 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 "Seneca." The contact person for the company will be its President, Michael Vazquez, who can be reached at the above address. His telephone number is (305) 406-2305. The plan we are proposing for the Seneca cigarettes is an equalization plan. CAD is an importer who has never imported cigarettes into the United States.

The brand styles of Seneca cigarettes CAD intends to import are listed on Exhibit "A." Enclosed with our submission of July 15, 2010 were the actual production packs and cartons (listed in Exhibit "A") 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 CAD will be importing.

CAD did not import any cigarettes in fiscal year 2009. In fiscal year 2010 to date, it has not imported any cigarettes. CAD anticipates importing approximately [REDACTED] cigarettes of all its brand styles (all will be Seneca brand cigarettes) in fiscal year 2010.¹

No one brand style of cigarettes sold by CAD 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 CAD 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, CAD wishes to equalize the four health warning statements required by 15 U.S.C. §1333(c) for its Seneca brand. Each of the four warning statements will appear on the packs and cartons of each brand style of the Seneca brand of cigarettes imported by CAD an equal number of times in the one year period beginning on the date this plan is approved. CAD will maintain records demonstrating compliance with this plan.

The individual packs of Seneca cigarettes to be imported by CAD 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. CAD will keep a running total of the number of cartons and packs it imports with each warning label for each brand style.

CAD understands that the FTC is charged with ensuring that CAD'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.

CAD 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, CAD 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. CAD will comply with the plan by taking reasonable steps to: (1) provide by written contract or the giving of clear

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

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 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

CAD proposes the following advertising rotation plan for its Seneca brand of cigarettes as required by Paragraph 2 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 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, CAD will rotate quarterly, in alternating sequence, the four Surgeon General's Health Warnings on all advertisements it produces for the Seneca brand of cigarettes. The advertising rotation sequence is set forth below. CAD will begin with the warning "SURGEON GENERAL'S WARNING: Cigarette Smoke Contains Carbon Monoxide." on all the Seneca brand advertising it produces or manufactures during the second quarter (April 1st to June 30th). It will alternate warnings on all advertisements on the first of each calendar quarter thereafter (i.e.; July 1st, October 1st and January 1st).

From April 1st to June 30th CAD will use the warning:

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

From July 1st to September 30th CAD will use the warning:

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

From Oct. 1st to Dec. 31st CAD will use the warning:

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

From January 1 to March 31st CAD will use the warning:

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

- 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 point-of-sale promotional materials for which a label statement is required, and non-point-of sale leaflets, and direct mail circulars as are lawful 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 where such machines are lawful 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 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. CAD will utilize the English language formats that were submitted with the 1985 plans of the five leading U.S. cigarette manufacturers and will place the warnings as specified in those plans. Copies of the formats we will be using were attached to our letter dated July 15, 2010 as Exhibit "B". These formats cover all advertising from zero square inches to 10 square feet (as printed on the FTC website as exhibits 1 through 7). At this time, all of CAD's advertising will be in English so only English language formats will be used. The dimensions of CAD's largest ad will be 10 square feet. If this changes, CAD will notify the FTC and modify its plan accordingly. All the warning statements used by CAD in any of its advertising will use black print on a white background. CAD 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

2. Outdoor Billboard Advertisements:

At this time, CAD 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. Internet Advertising:

Please be advised that, at this time, CAD does not advertise on the internet. Before CAD begins to advertise on the internet, it will notify the FTC and modify its plan accordingly.

4. Miscellaneous:

- A. CAD will comply with this Plan by taking 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 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.

CANADIAN AGRICULTURAL DEPOT, LLC
SENECA CIGARETTES
EXHIBIT "A"

Brand Styles

Full Flavor King Size Hard Pack
Blue King Size Hard Pack
Silver King size Hard Pack
Menthol King Size Hard Pack
Smooth Menthol King Size Hard Pack
Non-filter Full Flavor King Size Hard Pack

Full Flavor 100's Hard Pack
Blue 100's Hard Pack
Silver 100's Hard Pack
Menthol 100's Hard Pack
Smooth Menthol 100's Hard Pack
Extra Smooth Menthol 100's Hard Pack

Full Flavor 120's Hard Pack
Smooth 120's Hard Pack
Ultra 120's Hard Pack
Menthol 120's Hard Pack
Smooth Menthol 120's Hard Pack

Selected packaging samples from those
submitted with the plan.

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

SENECA

EXTRA SMOOTH MENTHOL

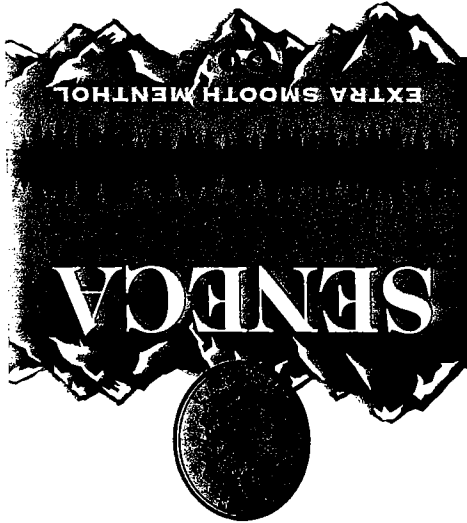


SENECA

EXTRA SMOOTH MENTHOL

100'S

F2-100F-SE-MES - BL



SENECA
EXTRA SMOOTH MENTHOL
100'S

PREMIUM

UNDERAGE
SALE
PROHIBITED

20 CLASS
A
CIGARETTES

EXTRA SMOOTH MENTHOL
100'S

Seneca
120's Ultra

UNDERAGE SALE PROHIBITED

Seneca
120's

Ultra
SUPER THINS

Seneca
120's

MADE IN CANADA

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

NOT AFFILIATED
WITH THE SENCA
NATION OF INDIANS
MADE UNDER THE
AUTHORITY OF
TOBACCOVILLE USA, INC.
USA
34-TL-25





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

Division of Advertising Practices

July 29, 2010

Barry M. Boren, Esq.
One Datan
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. §§ 1331-1340 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of Canadian Agricultural Depot, LLC ("CAD") on July 27, 2010, calling for: (1) quarterly rotation of the four health warnings in advertising for the Seneca 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 Seneca brand of cigarettes.

CAD's plan for rotation of the warnings in advertising up to ten square feet in size for the Seneca brand is hereby approved. Approval of this advertising plan assumes that the plan is implemented in good faith.

CAD's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letter dated June 15, 2010 appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.

Accordingly, CAD's plan for simultaneous display of the four health warnings on the following seventeen hard pack varieties of the Seneca brand is hereby approved effective on the date of this letter through **January 28, 2011**:

- Full Flavor (King, 100's, and 120's), Blue (King and 100's), Silver (King and 100's), Smooth 120's, Ultra 120's, Menthol (King, 100's, and 120's), Smooth Menthol (King, 100's, and 120's), Extra Smooth Menthol 100's, and Non-Filter Full Flavor King.

Barry M. Boren, Esq.
July 29, 2010
Page 2

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.

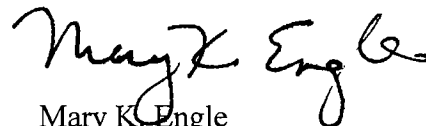
Please note that this letter only approves CAD's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation and size of the warnings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

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

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

If you have any questions regarding this approval, please contact 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.



July 28, 2010

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

Re: Packaging Change pursuant to the Family Smoking Prevention and Tobacco Control Act

Dear Ms. Mary Engle:

We hereby are submitting our packaging with new descriptors for 1st Class Brand, Ultra Buy Brand, Shield Brand and Wildhorse Brand. Premier Manufacturing has discontinued ICE The Ultimate Menthol brand. Through the date of this application the Surgeon General Warnings on packages of the brand styles of the Premier brands have been equalized in accordance with the plan.

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 and Wildhorse 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.

Premier will continue to comply with the advertising rotation plans previously filed for its brands on November 25, 2002, May 23, 2003, and July 16, 2003.

Page 1 of 4

www.GoPremier.com

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

Our sales for the last fiscal year (calendar year 2009) 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.

Below are the Brand styles that we have previously had approved for the 1st Class, Ultra Buy, Shield and Wildhorse brands on January 12, 2010 and May 19, 2010 that we intend to continue to manufacture. The brand styles will be renamed as indicated in the column on the right below and the warnings for these brand styles will appear exactly as they do on the sample packs and cartons submitted April 20, 2010.

PREVIOUSLY APPROVED NAME	NEW NAME
SHIELD BRAND	
Full Flavor King Box	RED KINGS BOX
Full Flavor 100 Box	RED 100's BOX
Light King Box	BLUE KINGS BOX
Light 100 Box	BLUE 100's BOX
Menthol King Box	MENTHOL GREEN KINGS BOX
Menthol 100 Box	MENTHOL GREEN 100's BOX
Light Menthol 100 Box	MENTHOL SILVER 100's BOX
Ultra Light King Box	SILVER KINGS BOX
Ultra Light 100 Box	SILVER 100's BOX
WILDHORSE BRAND	
Full Flavor King Box	RED KINGS BOX
Full Flavor 100 Box	RED 100's BOX
Light King Box	GOLD KINGS BOX
Light 100 Box	GOLD 100's BOX
Menthol King Box	MENTHOL GREEN KINGS BOX
Menthol 100 Box	MENTHOL GREEN 100's BOX
Light Menthol 100 Box	MENTHOL SILVER 100's BOX
Ultra Light King Box	SILVER KINGS BOX
Ultra Light 100 Box	SILVER 100's BOX



PREVIOUSLY APPROVED NAME	NEW NAME
1ST CLASS BRAND	1ST CLASS BRAND
Full Flavor King soft pack	RED KINGS SOFT PACK
Full Flavor King Box	RED KINGS BOX
Full Flavor 100 soft pack	RED 100's SOFT PACK
Full Flavor 100 Box	RED 100's BOX
Light King Box	BLUE KINGS BOX
Light 100 soft pack	BLUE 100's SOFT PACK
Light 100 Box	BLUE 100's BOX
Menthol King Box	MENTHOL GREEN KINGS BOX
Menthol 100 soft pack	MENTHOL GREEN 100's SOFT PACK
Menthol 100 Box	MENTHOL GREEN 100's BOX
Light Menthol 100 Box	MENTHOL SILVER 100's BOX
Ultra Light 100 soft pack	SILVER 100's SOFT PACK
Ultra Light 100 Box	SILVER 100's BOX
ULTRA BUY BRAND	ULTRA BUY BRAND
Full Flavor King soft pack	RED KINGS SOFT PACK
Full Flavor King Box	RED KINGS BOX
Full Flavor 100 soft pack	RED 100's SOFT PACK
Full Flavor 100 Box	RED 100's BOX
Light King Box	BLUE KINGS BOX
Light 100 soft pack	BLUE 100's SOFT PACK
Light 100 Box	BLUE 100's BOX
Menthol King Box	MENTHOL GREEN KINGS BOX
Menthol 100 soft pack	MENTHOL GREEN 100's SOFT PACK
Menthol 100 Box	MENTHOL GREEN 100's BOX
Light Menthol 100 Box	MENTHOL SILVER 100's BOX
Ultra Light 100 soft pack	SILVER 100's SOFT PACK
Ultra Light 100 Box	SILVER 100's BOX



Page 4 of 4

The following are Brand styles that previously had been approved in the January 12, 2010 letter that we intend to continue to manufacture, however, the name and packaging for these will not change:

- Shield - Non Filter King soft pack
- Wildhorse - Non Filter King soft pack
- 1st Class - Non Filter King soft pack
- Ultra Buy - Non-Filter King soft pack

The warnings on the Non Filter King soft pack varieties of the Shield, Wildhorse, 1st Class and Ultra Buy brands will appear exactly as they do on the sample packs and cartons previously submitted to and approved by the FTC. Premier does not manufacture or import any additional brands of cigarettes and the following brands and styles are manufactured in the United States. Premier Manufacturing, Inc. request approval for the following Brand styles:

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

Cc: Enclosure – Packaging: cartons and packs (labels)

www.GoPremier.com

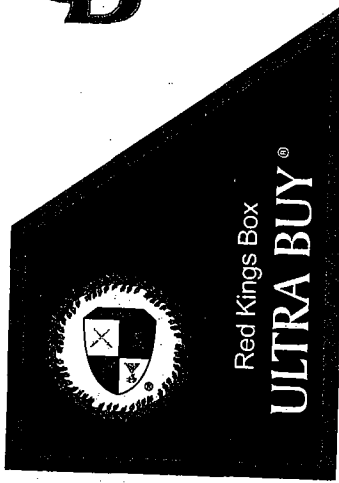
17998 Chesterfield Airport Road. • Chesterfield, Missouri 63005 • (636) 537-5348 • Fax (636) 537-3359 • email: info@gopremier.com

Selected packaging samples from those
submitted with the plan.

Underage
Sale
Prohibited



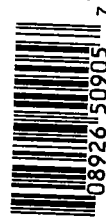
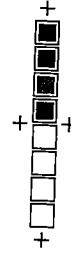
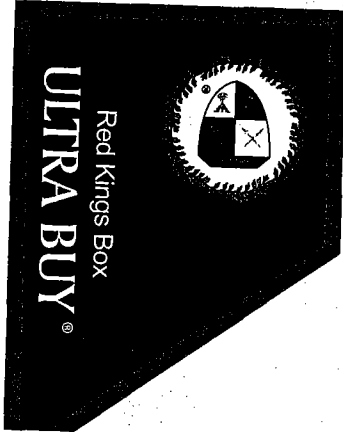
ULTRA BUY®
Red Kings Box



20 CLASS A CIGARETTES



20 CLASS A CIGARETTES



7 FSC
TP - NC - 15000

Manufactured under
license from:
Premier Manufacturing, Inc.
St. Louis, MO 63005
www.gopremier.com
Made in the USA



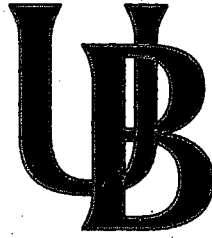
415-4041-D



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

200 CLASS A CIGARETTES

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



Underage Sale Prohibited

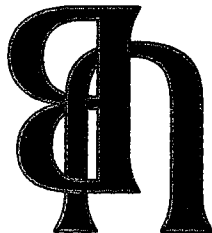
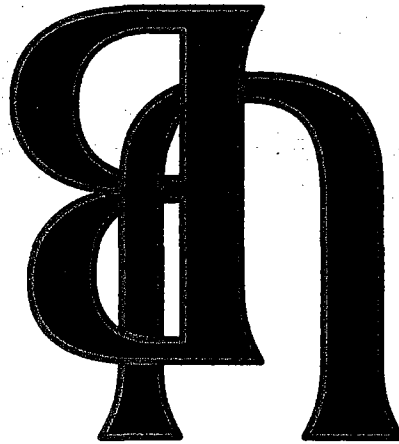
Manufactured under license from:
Premier Manufacturing, Inc.
St. Louis, MO 63005
www.gopremier.com
Made in the USA

TP - NC - 15000



FSC

200 CLASS A CIGARETTES



Wildhorse™

Underage
Sale
Prohibited

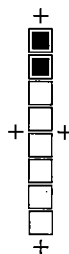
RED BOX
Wildhorse™

Wildhorse™

RED BOX



20 CLASS A CIGARETTES



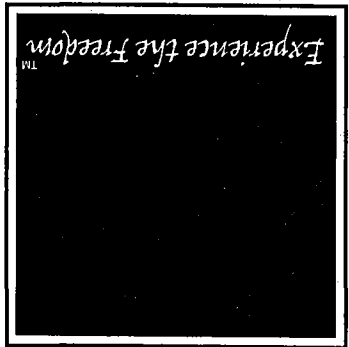
415-2505-A



Wildhorse™

RED BOX

20 CLASS A CIGARETTES



RED BOX

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

TP - NC - 15000
FSC 7
08926156112 3
Manufactured under license from:
Premier Manufacturing, Inc.
St. Louis, MO 63005
www.gpamer.com
Made in the USA

*Experience the Freedom*TM

200 CLASS A CIGARETTES

WildhorseTM

SILVER 100'S BOX

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



FRANC-115000

200 CLASS A CIGARETTES

SILVER 100'S BOX

WildhorseTM

*Experience the Freedom*TM

TM

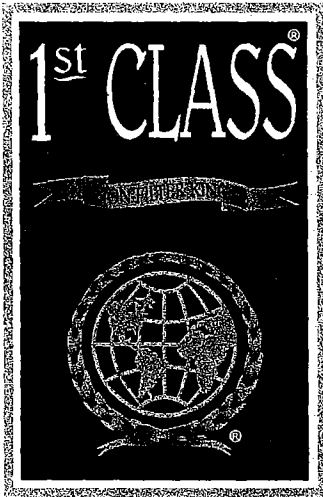
WildhorseTM
SILVER 100'S BOX

UNEMPLOYED
SALE
PROHIBITED

Manufactured by Rouse Corp.
Rouse Manufacturing, Inc.
P.O. Box 10, 19015
Pottsville, PA 17864
Made in the USA

Underage
Sale
Prohibited

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



20 CLASS A CIGARETTES



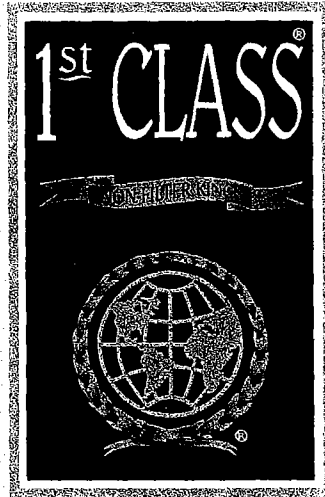
MUNDET



418-0505REVA WN-A

Premier Manufacturing, Inc.
St. Louis, MO 63105
www.premier.com
Made in the USA

TP - NC - 15000



20 CLASS A CIGARETTES

RED KINGS

200 CLASS A CIGARETTES

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

Underage Sale Prohibited

TP - NC - 15000



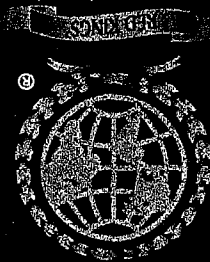
200 CLASS A CIGARETTES

RED KINGS

1st CLASS



1st CLASS



Manufactured under license from:
Premier Manufacturing, Inc.
St. Louis, MO 63005
www.gopremier.com
Made in the USA

MENTHOL GREEN BOX

Shield®

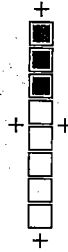
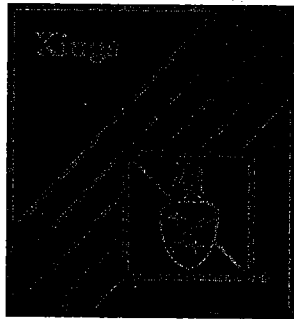
Underage
Sale
Prohibited

Shield®

MENTHOL GREEN KINGS BOX

Shield®

MENTHOL GREEN BOX



415-2012-A

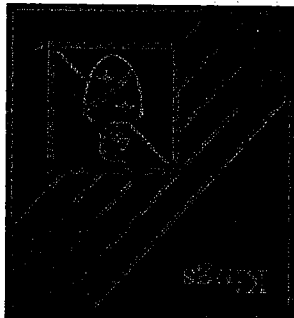
5450
10
21
2017

20 CLASS A CIGARETTES

Shield®

MENTHOL GREEN KINGS BOX

20 CLASS A CIGARETTES



TP - NC - 15000
FSC

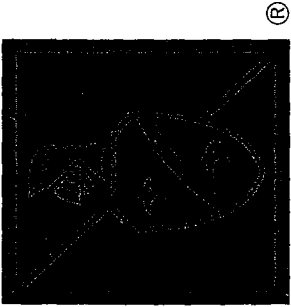
Manufactured under license from:
Premier Manufacturing, Inc.
St. Louis, MO 63005
www.gopremier.com
Made in the USA

JL

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

Manufactured under license from:
Premier Manufacturing, Inc.
St. Louis, MO 63005
www.gopremier.com
Made in the USA

Shield[®]
BLUE KINGS BOX

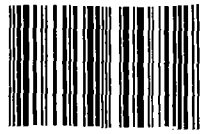


Shield[®]
BLUE BOX



200 CLASS A CIGARETTES

TP - NC - 15000



FSC

Underage
Sale
Prohibited

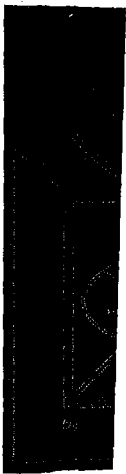


Shield[®]
BLUE KINGS BOX

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

200 CLASS A CIGARETTES

BLUE BOX





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

Division of Advertising Practices

July 29, 2010

Ms. Terri Albright
Operations/Compliance Manager
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. §§ 1331-1340 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Premier Manufacturing, Inc. ("Premier") on July 28, 2010, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the "1st Class," "Ultra Buy," "Shield," and "Wildhorse" brands of cigarettes.

Premier's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons of the brand styles listed below and submitted with your letters dated February 26, March 15, March 29, April 4, and April 18, 2007, February 28, 2008, and April 20, 2010 appear to comply with the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness. Premier's plan for simultaneous display of the four health warnings on packaging for the following varieties is hereby approved effective of the date of this letter through **July 28, 2011**:

- ten varieties of the Shield Brand: Red Kings Box, Red 100's Box, Blue Kings Box, Blue 100's Box, Menthol Green Kings Box, Menthol Green 100's Box, Silver Kings Box, Silver 100's Box, Menthol Silver 100's Box, and Non Filter King soft pack;
- ten varieties of the Wildhorse Brand: Red Kings Box, Red 100's Box, Gold Kings Box, Gold 100's Box, Menthol Green Kings Box, Menthol Green 100's Box, Silver King Box, Silver 100's Box, Menthol Silver 100's Box, and Non Filter King Soft Pack;

- fourteen varieties of the 1st Class Brand: Red Kings (Soft Pack and Box), Red 100's (Soft Pack and Box), Blue Kings box, Blue 100's (Soft Pack and Box), Menthol Green Kings Box, Menthol Green 100's (Soft Pack and Box), Menthol Silver 100's Box, Silver 100's (Soft Pack and Box), and Non Filter King Soft Pack; and
- fourteen varieties of the Ultra Buy Brand: Red Kings (Soft Pack and Box), Red 100's (Soft Pack and Box), Blue Kings Box, Blue 100's (Soft Pack and Box), Menthol Green Kings Box, Menthol Green 100's (Soft Pack and Box), Menthol Silver 100's Box, Silver 100's (Soft Pack and Box) and Non Filter King Soft Pack.

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.

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

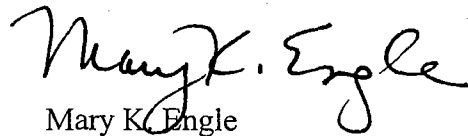
Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been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

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. Terri Albright
July 29, 2010
Page 3

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

Very truly yours,

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

Mary K. Engle
Associate Director

TABACOS USA, INC

PO BOX 3130 · 3815 BETHMAN ROAD · EASTON, PA 18045
TEL/FAX (610) 515-1875 · MOBILE (610) 428-1690

July 28, 2010

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

RE: Federal Cigarette Labeling and Advertising Act
Manufacturer: Tabacalera del Este, S.A.(TABESA)
Brand: PALERMO -Warning Labels on Packs and Cartons and Rotation
Schedule: New Packaging (without HR 1256 prohibited descriptors)

Dear Ms. Engle:

Tabacos USA, Inc. has been designated by the above-captioned company, Tabacalera del Este, S.A. (TABESA), as the exclusive importer for its Palermo brand of cigarettes.

FTC previously approved Tabacos USA, Inc.'s plans and amendments to its plan for the Palermo brand on February 8, 2006, June 15, 2007 and July 13, 2009 and Tabacos USA, Inc. has approval for display of the Surgeon General warnings on seventeen (17) brand styles of the Palermo brand.

Applicant is hereby submitting application for FTC approval regarding warning labels on both hard packs and cartons for its brand *Palermo* in its newly renamed and repackaged styles.

Previously Named Brand Styles

Full Flavor King
Full Flavor 100s
Lights King
Lights 100s
Menthol King
Menthol 100s
Ultra Lights 100s
Menthol Lights 100s

Current Named Brand Styles

Red King Size
Red 100s
Blue King Size
Blue 100s
Green King Size
Green 100s
Silver 100s
Silver Green 100s

The following brand styles have been eliminated: Full Flavor 70 mm non filter soft pack and any and all brand varieties in soft pack.

Enclosed with our letter of June 30, 2010, please find actual samples for both hard packs and cartons for the following eight (8) brand styles: Palermo Red King Size, Palermo Red 100s, Palermo Blue King Size, Palermo Blue 100s, Palermo Green King Size, Palermo Green 100s, Palermo Silver 100s, and Palermo Silver Green 100s, each brand style with the prescribed four warning labels.

Please note that the green in the packaging for Palermo Silver Green 100s is a light blue/green as compared to the packaging for Palermo Green King Size and Palermo Green 100s which is a dark green.

The warning labels will appear exactly as shown on the sample hard packs and cartons submitted for the newly renamed and repackaged brand styles per my letter of June 30, 2010.

The rotation schedule for the brand PALERMO will continue to be quarterly as follows:

1st Quarter (Jan.-Mar.): Warning A: SURGEON GENERAL'S WARNING:
Smoking Causes Lung Cancer, Heart Disease, Emphysema, And May Complicate
Pregnancy.

2nd Quarter (April-June): Warning B: SURGEON GENERAL'S WARNING:
Quitting Smoking Now Greatly Reduces Serious Risks to Your Health.

3rd Quarter (July-Sept.): Warning C: SURGEON GENERAL'S WARNING:
Smoking By Pregnant Women May Result in Fetal Injury, Premature Birth, And
Low Birth Weight.

4th Quarter (Oct.-Dec.): Warning D: SURGEON GENERAL'S WARNING:
Cigarette Smoke Contains Carbon Monoxide.

Date of manufacture will determine the printing of the warning labels that we will use in each quarter.

Tabacos USA, Inc. will not be engaging in advertising. Any advertising for these products will be conducted by Tabacalera del Este, S.A. (TABESA) which has submitted an advertising plan to the FTC under separate cover and has received FTC approval by letter dated April 27, 2005.

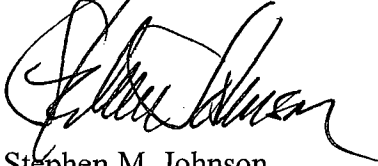
Tabacos USA, Inc. will keep records demonstrating compliance with this plan.

Mary K. Engle
Federal Trade Commission
July 28, 2010
Page 3.....

Please advise if there is any additional information required to complete Tabacos USA, Inc.'s submission.

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Stephen M. Johnson", written in a cursive style.

Stephen M. Johnson
Director and Secretary

Selected packaging samples from those
submitted with the plan.

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

PALEMO

green

WJG

TABESA®
PRODUCT OF
PARAGUAY



42197-100-03489



26/20
P 1538

PALEMO

PALEMO

green



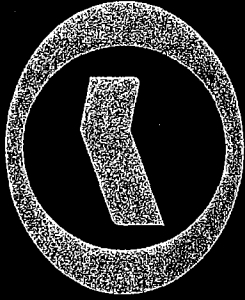
PALEMO



UNDERAGE
SALE
PROHIBITED

20
CLASS 'A' CIGARETTES

PACKING SIZE
BOX **20**



PALERMO

100's

blue

UNDERAGE
SALE PROHIBITED

200
FILTER CIGARETTES

PALERMO

blue

 **TABESA**
PRODUCT OF PARAGUAY

SURGEON GENERAL'S WARNING:

Cigarette Smoke Contains
Carbon Monoxide.

PALERMO

blue





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

Division of Advertising Practices

July 30, 2010

Mr. Stephen M. Johnson
Director and Secretary
Tabacos USA, Inc.
3815 Bethman Road
Easton, PA 18045

Dear Mr. Johnson:

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. §§ 1331-1340 (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Tabacos USA, Inc. (“Tabacos USA”) on July 28, 2010, calling for quarterly rotation of the four health warnings on packaging for certain varieties of the Palermo brand of cigarettes.

The warnings on the sample packs and cartons of the Palermo brand submitted with your letter dated June 30, 2010 appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness. Tabacos USA’s plan for quarterly rotation of the four health warnings on packaging for the Palermo brand is hereby approved for the following eight hard pack varieties: Red King Size, Red 100’s, Blue King Size, Blue 100’s, Green King Size (dark green packaging), Green 100’s (dark green packaging), Silver 100’s, and Silver Green 100’s (light blue/green packaging).¹

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

Please note that this letter only approves Tabacos USA’s cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act (“FSPTCA”)

¹ As set forth in its July 28, 2010 letter, Tabacos USA is using colors in the names of a number of its cigarette varieties (e.g., Palermo Red King Size Box). We note that each variety’s packaging states the name of the brand style except for the Green King Size, Green 100’s, and Silver Green 100’s brand styles. The Green King Size and Green 100’s brand styles state “green” on the packs and cartons and are packaged in dark green packaging. The Silver Green 100’s brand style states “green” on the packs and cartons and are packaged in blue/green packaging.

Mr. Stephen M. Johnson
July 30, 2010
Page 2

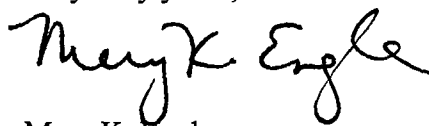
concerning the rotation, size, and conspicuousness of the warnings on Tabacos USA's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging for Tabacos USA's cigarettes. Nor does this letter purport to interpret or express any opinion about the adequacy of Tabacos USA's packaging plan under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

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

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

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

Very truly yours,



Mary K. Engle
Associate Director

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

TROUTMAN SANDERS

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

July 30, 2010

VIA FEDEX and E-mail lhenry1@ftc.gov

Contains Trade Secrets
Confidential Tax Information

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

Cigarette Health Warning Plan
Justin Tarbell dba Ohserase Manufacturing and SIGNAL brand

Dear Ms. Engle:

On behalf of Justin Tarbell dba Ohserase Manufacturing ("Ohserase"), we hereby submit a Surgeon General's Equalization Plan for SIGNAL brand as required under the *Federal Cigarette Labeling and Advertising Act of 1984* (15 U.S.C. § 1331 (1998), et seq.), as amended ("FCLAA"), for all styles of SIGNAL brand soft pack and hard pack varieties.

Ohserase is the manufacturer of only SIGNAL brand cigarettes. The location of the factory is 393 Frogtown Road, Hogansburg, NY 13655, telephone 518-358-9309. Scott Sellars is General Manager. Ohserase does not import any cigarettes.

Ohserase requests that the following twenty-two styles constitute the Plan:

Signal King Full Flavor (Soft & Box), Signal King Smooth (Soft & Box), Signal King Ultra Smooth (Soft & Box), Signal King Menthol (Soft & Box), Signal King Menthol Smooth (Soft & Box), Signal King Non-filter (Soft & Box), Signal 100s Full Flavor (Soft & Box), Signal 100s Smooth (Soft & Box), Signal 100s Ultra Smooth (Soft & Box), Signal 100s Menthol (Soft & Box), Signal 100s Menthol Smooth (Soft & Box).

Anticipated fiscal year 2010 sales of SIGNAL are [REDACTED] sticks. Ohserase's fiscal year is a calendar year. There were no fiscal year 2009 sales.

**TROUTMAN
SANDERS**

Ms. Mary Engle
July 30, 2010
Page 2

Copies of each brand style (packs and cartons) of SIGNAL to be covered by this Plan showing exactly how the warnings will appear were submitted with our letters of June 18, 2010 and July 16, 2010.

Ohserase will equalize the four health warnings on the packs and cartons for each brand style listed in the Plan for the one year period beginning on the date of approval of this Plan. Ohserase will keep records demonstrating compliance with this Plan. Based on the above, Ohserase requests approval to use the rotation option provided in Section 1333(c)(2) of the FCLAA.

Ohserase does not advertise at this time. Should Ohserase later decide to advertise, it will submit an advertising plan to the Commission in advance.

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

Very truly yours,



Nancyellen Keane

Enclosures

cc: Dale White, Esq.
1954488v6

Selected packaging samples from those
submitted with the plan.

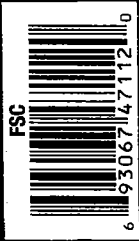
SIGNAL
SMOOTH

20 CLASS A
CIGARETTES

SIGNAL
SMOOTH

UNDERAGE
SALES
PROHIBITED

MADE BY
OHSERASE
MANUFACTURING
MOHAWK TERRITORY
AKWESASNE, NY

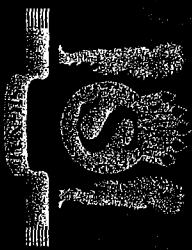


SURGEON GENERAL'S WARNING:
Cigarette Smoke Contains
Carbon Monoxide.

SMOOTH
SIGNAL

SIGNAL

FULL FLAVOR



ALL NATURAL
Premium Blend

SIGNAL

FULL FLAVOR

UNDERAGE
SALES
PROHIBITED

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

FSC



6 93067 47300 1

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



Division of Advertising Practices

July 30, 2010

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

Dear Ms. Keane:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1340 (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of Justin Tarbell d/b/a Ohserase Manufacturing (“Ohserase”) on July 30, 2010, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the “Signal” brand of cigarettes.

Ohserase’s sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings packaging, and the warnings on the sample packs and cartons submitted with your letters dated June 18, 2010 and July 16, 2010, appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹

Ohserase’s plan for simultaneous display of the four health warnings on packaging is hereby approved for the following twenty-two Signal brand varieties: King Full Flavor (soft pack and box), King Smooth (soft pack and box), King Ultra Smooth (soft pack and box), King Menthol (soft pack and box), King Menthol Smooth (soft pack and box), King Non-filter (soft pack and box), 100s Full Flavor (soft pack and box), 100s Smooth (soft pack and box), 100s Ultra Smooth (soft pack and box), 100s Menthol (soft pack and box), and 100s Menthol Smooth (soft pack and box). The approval is effective on the date of this letter through July 29, 2011.

¹ Although some of the warnings on the sample packs previously submitted for the Signal brand contained capitalization errors, corrected samples were submitted on July 16, 2010. This approval pertains only to the packaging that meets the requirements of the Cigarette Act.

Nancyellen Keane, Esq.
July 30, 2010
Page 2

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

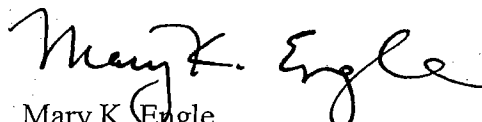
If Ohserase decides to advertise in the future, it must submit a plan detailing how it will comply with the requirements of the Cigarette Act with respect to display of the health warning statements in advertisements.

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

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

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

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.

D Cube LLC dba
Sovereign Tobacco Company
35 South Main Street, Angola, NY 14006
Tel (716) 549-3148, Fax (716) 549-3169

July 7, 2010

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

**Plan for Rotational Health Warnings on
Cigarette Advertising and Outdoor Billboard Advertisement**

Dear Ms. Finegold:

Paragraphs 1, 2 and 3 of Subsection (a) of Section 4 of the Federal Cigarette Labeling and Advertising Act, as amended (15 U.S.C. § 1331) (the "Act"), provide for the placement of certain label statements on advertisements and outdoor billboard advertisements for cigarettes within the United States. On December 17, 2009, the Federal Trade Commission (the "Commission") approved a health warning label rotation plan submitted by D Cube, LLC dba Sovereign Tobacco Co. (the "Manufacturer") for advertisements and outdoor billboard advertisements for the Bishop, Niagara's and North Country cigarette brands. That approval expired on June 21, 2010. The purpose of this letter is for Sovereign Tobacco to resubmit its plan for display of health warnings in advertisements, including billboards.

The Manufacturer will use the warning formats that were submitted with the 1985 plans of the five leading U.S. cigarette manufacturers and the Manufacturer will place the warnings as specified in those plans. The warnings will be rotated quarterly according to the schedule set out in Schedules A and B.

1. Advertisements (other than outdoor billboard advertisements)

Upon approval of this Plan, the following label statements required by Section 4(a)(2) of the Act will be placed in our advertisements (other than outdoor billboard advertisements) within the United States and shall be rotated in accordance with the schedule set out in Schedule 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.

The Manufacturer intends to conduct advertising up to 160 square feet in size (Category 1 through Category 11 as set forth in Commission's Memorandum to Potential Cigarette Manufacturers dated October 15, 2004). Copies of the warning formats that we will use for advertising for Categories 1, 2, 3, 4, and 5 were previously submitted to the FTC as exhibits to a letter dated December 2, 2009. Copies of the warning formats that we will use for advertising for Categories 11(a) and 11(b) were previously submitted to the FTC as exhibits to a letter dated October 28, 2009. Copies of the warning formats that we will use for advertising for Categories 6, 7, 8, 9 10, 11(c) and 11(d) were previously submitted to the FTC as exhibits to a letter dated September 28, 2009.

2. Outdoor Billboard Advertisements

Upon approval of this Plan, the following label statements required by Section 4(a)(3) of the Act will be placed in our outdoor billboard advertisements within the United States for each brand of cigarettes and shall be rotated in accordance with the schedule set out in Schedule B:

- A. **SURGEON GENERAL'S WARNING:** Smoking Causes Lung Cancer, Heart Disease, And Emphysema.
- B. **SURGEON GENERAL'S WARNING:** Quitting Smoking Now Greatly Reduces Serious Health Risks.
- C. **SURGEON GENERAL'S WARNING:** Pregnant Women Who Smoke Risk Fetal Injury and Premature Birth.
- D. **SURGEON GENERAL'S WARNING:** Cigarette Smoke Contains Carbon Monoxide.

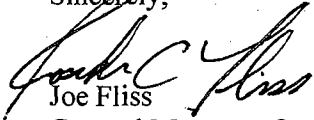
The Manufacturer intends to utilize billboards between 160 and 350 square feet in size (Category 12 as set forth in Commission's Memorandum to Potential Cigarette Manufacturers dated October 15, 2004). Copies of the warning formats that we will use for outdoor billboard advertising categories 12(c) and 12(d) were previously submitted to the FTC as exhibits to a letter dated December 2, 2009. Copies of the warning formats that we will use for categories 12(a) and 12(b) were previously submitted to the FTC as exhibits to a letter dated September 28, 2009.

3. Multiple Brands.

- (a) In advertisements (other than outdoor billboard advertisements) within the United States for more than one brand of cigarettes, the label statement required by Section 4(a)(2) of the Act, as set forth in paragraph 1 hereof, shall be rotated in the same sequence as the Niagara's brand as set forth in Schedule A.
- (b) In outdoor billboard advertisements within the United States for more than one brand of cigarettes, the label statement required by Section 4(a)(3) of the Act, as set forth in paragraph 2 hereof, shall be rotated in the same sequence as Niagara's brand as set forth in Schedule B.

The Manufacturer believes that the foregoing Plan complies with the requirements set forth in the Act and respectfully requests approval of this Plan. Should this request conform to your requirements, I would appreciate that a letter evidencing the approval be sent to my attention at the above address (with a copy faxed to (315) 361-8009. If you have any questions concerning the Plan I have described, or need additional information, please call. Your prompt attention to this matter is greatly appreciated.

Sincerely,

A handwritten signature in cursive script, appearing to read "Joe Fliss".

Joe Fliss

General Manager, Operations

Schedule A

Label Statement Rotation for Advertisements (other than Outdoor Billboard Advertisements) by Brand and Quarter

	BISHOP BRAND	NIAGARA'S BRAND	NORTH COUNTRY BRAND
1st Quarter (Jan.-Mar.)	Statement A	Statement B	Statement C
2nd Quarter (Apr.-June)	Statement B	Statement C	Statement D
3rd Quarter (July-Sept.)	Statement C	Statement D	Statement A
4th Quarter (Oct.-Dec.)	Statement D	Statement A	Statement B

*Rotation proceeds to 1st calendar quarter at the conclusion of fourth calendar quarter.

- 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.

Schedule B

Label Statement Rotation for Outdoor Billboard Advertisements by Brand and Quarter

	BISHOP BRAND	NIAGARA'S BRAND	NORTH COUNTRY BRAND
1st Quarter (Jan.-Mar.)	Statement A	Statement B	Statement C
2nd Quarter (Apr.-June)	Statement B	Statement C	Statement D
3rd Quarter (July-Sept.)	Statement C	Statement D	Statement A
4th Quarter (Oct.-Dec.)	Statement D	Statement A	Statement B

*Rotation proceeds to 1st calendar quarter at the conclusion of fourth calendar quarter.

- A. **SURGEON GENERAL'S WARNING:** Smoking Causes Lung Cancer, Heart Disease, And Emphysema.
- B. **SURGEON GENERAL'S WARNING:** Quitting Smoking Now Greatly Reduces Serious Health Risks.
- C. **SURGEON GENERAL'S WARNING:** Pregnant Women Who Smoke Risk Fetal Injury and Premature Birth.
- D. **SURGEON GENERAL'S WARNING:** Cigarette Smoke Contains Carbon Monoxide.

**D Cube LLC dba
Sovereign Tobacco Company**

35 South Main Street, Angola, NY 14006
Tel (716) 549-3148 Fax (716) 549-3169

July 28, 2010

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

Cigarette Health Warning Rotation Plan

Dear Ms. Finegold:

On April 29, 2009, the Federal Trade Commission (the "Commission") approved a cigarette health warning rotation plan submitted by D Cube LLC dba Sovereign Tobacco Company (the "Manufacturer") for certain "Bishop" soft pack brand styles and certain "Niagara's" soft pack brand styles, some of which are set forth on Schedule A; that plan expired on April 28, 2010. On July 6, 2009, the Commission approved a health warning rotation plan for the "North Country Full Flavor" brand style which expired on July 5, 2010. On January 6, 2010, the Commission approved a cigarette health warning rotation plan for certain "Niagara's" hard pack brand styles, some of which are set forth on Schedule A; that plan expired on June 21, 2010. Through the date of this application, the Surgeon General's warnings on the packages for the brand styles of the Manufacturer's brands have been equalized in accordance with these plans.

The purpose of this letter is to request that a warning rotation plan be approved for the one-year period beginning on the date of your approval for (i) the brand styles listed on Schedule A and (ii) the new brand styles listed below:

- Bishop soft pack brands styles set forth on Schedule B;
- Bishop hard pack brand styles set forth on Schedule B;
- Niagara's soft pack brand styles set forth on Schedule B; and
- Niagara's hard pack brand styles set forth on Schedule B.

Sample packs and outer cartons for the brand styles listed on Schedule A were submitted on the dates set forth on Schedule A. Sample packs and outer cartons for the new brand styles listed on Schedule B were submitted with my letters dated May 24 and June 17, 2010. The actual packs and cartons to be manufactured and sold will be identical to the samples submitted on those dates.

Upon approval, the Manufacturer intends to manufacture and sell all of the above cigarette 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 our fiscal year 2009 did not exceed [REDACTED] cigarettes for any one brand style of Niagara's, Bishop or North Country (the only brands manufactured by the Manufacturer in our fiscal year 2009). I anticipate that in our fiscal year 2010, the total number of cigarettes manufactured and sold will not exceed [REDACTED] cigarettes for any one brand style of Niagara's, Bishop or North Country.

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

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)(2) of the Act and listed on Schedule C attached to this letter shall appear on the packages and cartons of the above listed Niagara's, Bishop and North Country cigarette brand styles an equal number of times for the one year period commencing on the date of approval of this plan. We will keep records demonstrating compliance with this plan.

The Manufacturer submitted a plan for advertising (other than outdoor billboard advertising) and outdoor billboard advertising for the Niagara's, North Country and Bishop brands on December 4, 2009. The Commission approved the advertising plan on December 17, 2009. The Manufacturer is submitting a request to the Commission to renew this advertising plan under a separate letter.

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

Should this request conform to your requirements, I would appreciate that a letter evidencing the approval be sent to my attention 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

SCHEDULE A

<u>BRAND</u>	<u>PACK TYPE</u>	<u>BRAND STYLES</u>	<u>DATE PACKAGING SUBMITTED TO THE FTC</u>	<u>DATE PLAN APPROVED BY FTC</u>	<u>DATE PLAN EXPIRES</u>
BISHOP	SOFT	<ul style="list-style-type: none"> • Full Flavor Soft Kings • Menthol Soft Kings • Full Flavor Soft 100's • Menthol Soft 100's 	April 19, 2005	April 29, 2009	April 28, 2010
NIAGARA'S	SOFT	<ul style="list-style-type: none"> • Full Flavor Soft Kings • Menthol Flavor Soft Kings • Full Flavor Soft 100's • Menthol Flavor Soft 100's 	October 16, 2002; October 7, 2003; & November 29, 2003;	April 29, 2009	April 28, 2010
NORTH COUNTRY	SOFT	<ul style="list-style-type: none"> • Full Flavor Kings 	May 22, 2009	July 6, 2009	July 5, 2010
NIAGARA'S	BOX	<ul style="list-style-type: none"> • Full Flavor Kings • Menthol Flavor Kings • Full Flavor 100's • Menthol Flavor 100's 	August 11, 2009 & September 15, 2009	January 6, 2010	June 21, 2010

SCHEDULE B

<u>BRAND</u>	<u>PACK TYPE</u>	<u>BRAND STYLE</u>	<u>DATE PACKAGING SUBMITTED TO THE FTC</u>
BISHOP	SOFT	<ul style="list-style-type: none"> • Soft Kings (Dark Blue) • Soft Kings (Blue) • Menthol Soft Kings (Green) • Soft 100s (Dark Blue) • Soft 100s (Blue) • Menthol Soft 100s (Green) 	May 24, 2010 & June 17, 2010
BISHOP	BOX	<ul style="list-style-type: none"> • Full Flavor Kings • Kings (Dark Blue) • Menthol Kings • Menthol Kings (Green) • Kings (Blue) • 100's (Dark Blue) • Full Flavor 100's • 100's (Blue) • Menthol 100's (Green) • Menthol 100's 	May 24, 2010 & June 17, 2010
NIAGARA'S	SOFT	<ul style="list-style-type: none"> • Soft Kings (Dark Blue) • Menthol Soft Kings (Green) • Soft Kings (Blue) • Soft 100s (Dark Blue) • Soft 100s (Blue) • Menthol Soft 100s (Green) 	May 24, 2010 & June 17, 2010
NIAGARA'S	BOX	<ul style="list-style-type: none"> • Kings (Dark Blue) • Menthol Kings (Green) • Kings (Blue) • 100s (Dark Blue) • 100s (Blue) • Menthol 100s (Green) 	May 24, 2010 & June 17, 2010

SCHEDULE C

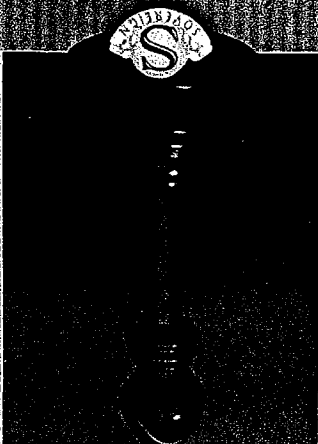
1. **SURGEON GENERAL'S WARNING: Smoking Causes Lung Cancer, Heart Disease, Emphysema, And May Complicate Pregnancy.**
2. **SURGEON GENERAL'S WARNING: Quitting Smoking Now Greatly Reduces Serious Risks to Your Health.**
3. **SURGEON GENERAL'S WARNING: Smoking By Pregnant Women May Result in Fetal Injury,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

Selected packaging samples from those
submitted with the plan.

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



BISHOP
100s BOX



BISHOP
100s BOX

BISHOP

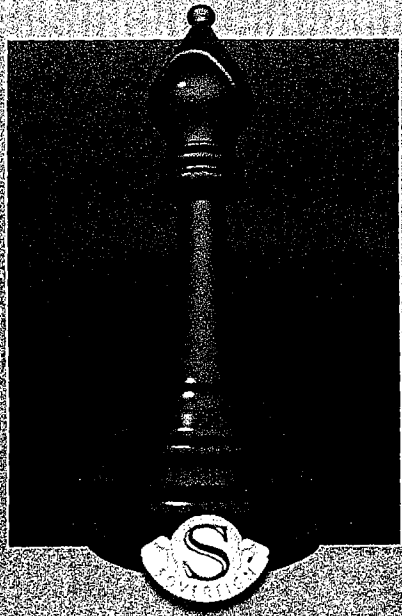
BISHOP

FSC
8 14803 33004 3

© SOVEREIGN TOBACCO CO.
MADE IN USA TP-NR-179

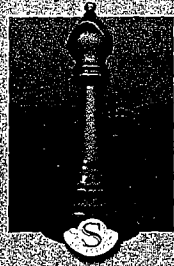
Underage
Sale
Prohibited

20 Class A
Cigarettes



BISHOP®

100's



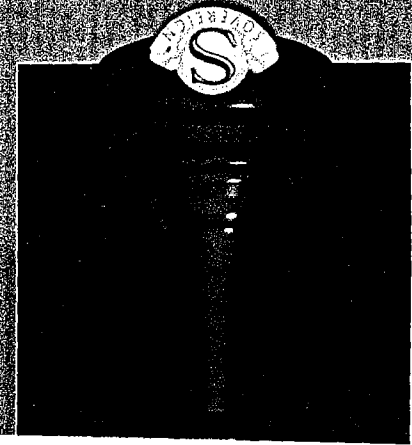
BISHOP®

100's

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

100's

BISHOP®





Underage Sale Prohibited

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




20 Class A Cigarettes

NIAGARA'S

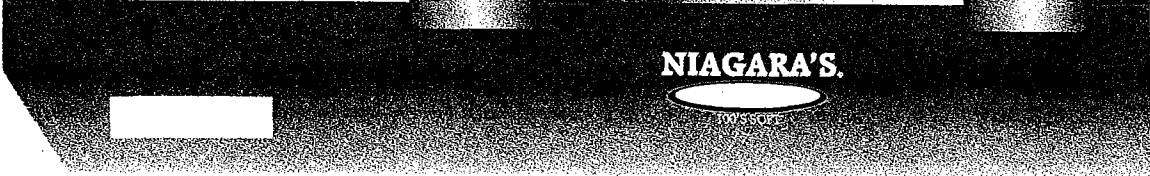
100'S SOFT

TP - NY - 179

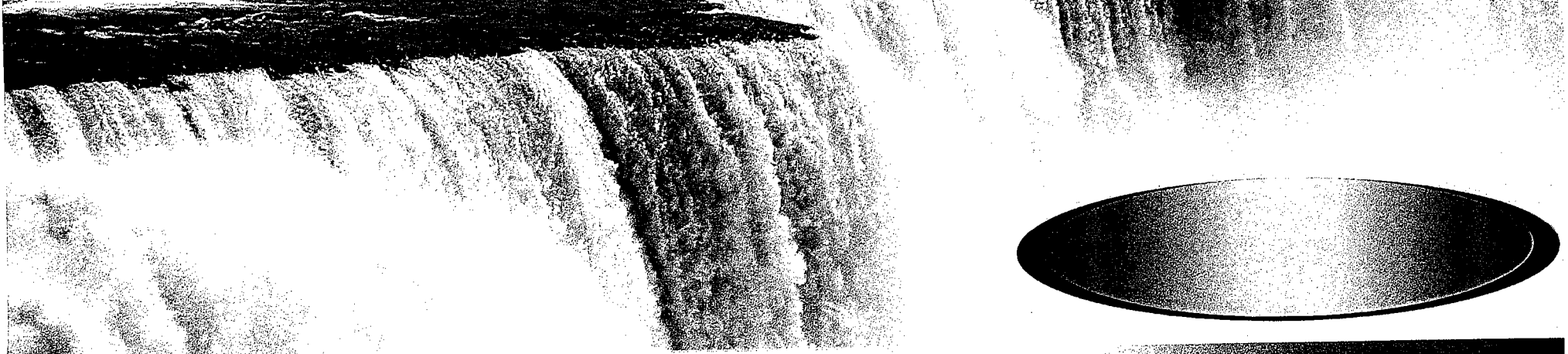


8 14808 20002 5

FSC



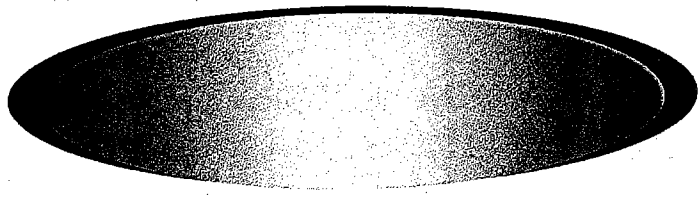
NIAGARA'S



NIAGARA'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

August 3, 2010

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. §§ 1331-1340 (“the Cigarette Act”). Pursuant to that delegation, I have reviewed two letters, which together constitute a plan, filed by D Cube LLC d/b/a Sovereign Tobacco Company (“Sovereign Tobacco”) on July 7 and July 28, 2010, calling for: (1) quarterly rotation of the four health warnings in advertising up to 350 square feet in size for the Bishop, Niagara’s and North Country 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 Bishop, Niagara’s, and North Country brands.

Sovereign Tobacco’s plan for rotation of the warnings in advertising up to 350 square feet in size for the Bishop, Niagara’s, and North Country brands is hereby approved. Approval of this advertising plan assumes that the plan is implemented in good faith.

Sovereign Tobacco’s sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letters dated April 19, 2005 (Bishop); October 16, 2002, October 7 and November 29, 2003, and August 11 and September 15, 2009 (Niagara’s); May 22, 2009 (North Country); and May 24 and June 17, 2010 (Bishop and Niagara’s) appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹

¹ As set forth in its July 28, 2010 letter, Sovereign Tobacco is using colors in the names of a number of its cigarette varieties (*e.g.*, “Blue Soft Kings”). Except as noted below, the color used for a variety’s packaging does conform to the color used in its name. We note, however, that color names are not printed on the packaging (*e.g.*, the word “Blue” does not appear on the packaging of the newly renamed “Blue Soft Kings”).

Furthermore, although “Menthol” is listed in the name of sixteen varieties of the Bishop and Niagara’s brands, we note that the word “Menthol” does not appear on the packaging of the

Mr. Joe Fliss
August 3, 2010
Page 2

Accordingly, Sovereign Tobacco's plan for simultaneous display of the four health warnings on packaging for the following varieties is hereby approved effective on the date of this letter through **August 2, 2011**:

- twenty varieties of the Bishop brand: Full Flavor Soft Kings, Menthol Soft Kings, Full Flavor Soft 100's, Menthol Soft 100's, Dark Blue Soft Kings, Blue Soft Kings, Green Menthol Soft Kings (in light green packaging), Dark Blue Soft 100's, Blue Soft 100's, Green Menthol Soft 100's (in light green packaging), Full Flavor Kings Box, Dark Blue Kings Box, Menthol Kings Box (in dark green packaging), Green Menthol Kings Box (in light green packaging), Blue Kings Box, Dark Blue 100's Box, Full Flavor 100's Box, Blue 100's Box, Green Menthol 100's Box (in light green packaging), and Menthol 100's Box (in dark green packaging);
- twenty varieties of the Niagara's brand: Full Flavor Soft Kings, Menthol Flavor Soft Kings, Full Flavor Soft 100's, Menthol Flavor Soft 100's, Dark Blue Soft Kings (in purple packaging), Green Menthol Soft Kings, Blue Soft Kings, Dark Blue Soft 100's (in purple packaging), Blue Soft 100's, Green Menthol Soft 100's, Full Flavor Kings Box, Menthol Flavor Kings Box, Full Flavor 100's Box, Menthol Flavor 100's Box, Dark Blue Kings Box (in purple packaging), Green Menthol Kings Box, Blue Kings Box, Dark Blue 100's Box (in purple packaging), Blue 100's Box, and Green Menthol 100's Box; and
- the Full Flavor Soft King variety of the North Country brand.

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

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

"Bishop Green Menthol Soft Kings," "Bishop Green Menthol Soft 100's," "Bishop Green Menthol Kings Box," "Bishop Green Menthol 100's Box," "Niagara's Green Menthol Soft Kings," "Niagara's Green Menthol Soft 100's," "Niagara's Green Menthol Kings Box," and "Niagara's Green Menthol 100's Box" varieties.

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.

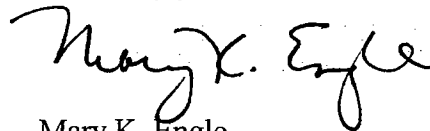
Mr. Joe Fliss
August 3, 2010
Page 3

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

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

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

Very truly yours,



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

August 2nd, 2010
Sent Via Federal Express, Tracking No. 7989-1207-2679

Mary Engle, Associate Director
ATTN: Diana Finegold
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 warnings on packaging and advertising for the "Poker" brand of cigarettes. On January 7th, 2009 Global tobacco received approval for its expansion to its plan to add new varieties of the Poker brand. 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. The Poker brand is 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., 7791 NW 46th Street, Suite 206, Doral, Florida 33166, 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: Silver, and Gold.
2. Poker King Hard Pack: Silver, and Gold.
3. Poker King Soft Pack: Silver, and Gold.
4. Poker 100's Soft Pack: Silver, and Gold.

Global Tobacco Corp., also wishes to amend their schedule for rotation of the warnings on the packaging and in advertizing of the Poker brand. In compliance with Section 1333 (c) (1), Global Tobacco Corp. will rotate the four Surgeon General

Mary Engle, Associate Director
Federal Trade Commission
Re: Global Tobacco Corp. - "Poker"
Compliance of with the Federal Cigarette Labeling and Advertising Act

Warnings on packs and cartons of all brand styles of the "Poker" Brand of cigarettes based on the date of packaging, in a quarterly manner according to the following schedule. Global Tobacco Corp., will also use the following schedule to rotate the Surgeon General's Warnings in its advertising of the Poker Brand. In all other respect, Global Tobacco Corp. will continue to be compliant with its November 10, 2003 plan for advertising the "Poker" Brand.

Schedule for Quarterly Rotation on Packaging and in Advertising

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

- Exhibit A SURGEON GENERAL'S WARNING: Smoking Causes Lung Cancer, Heart Disease, Emphysema, And May Complicate Pregnancy.
- Exhibit B SURGEON GENERAL'S WARNING: Quitting Smoking Now Greatly Reduces Serious Risks to Your Health.
- Exhibit C SURGEON GENERAL'S WARNING: Smoking By Pregnant Women May Result in Fetal Injury, Premature Birth, And Low Birth Weight.
- 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 June 7th, 2010. In addition, Global Tobacco Corp., will keep records demonstrating compliance with this plan.

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

Very truly yours,


RHONDA A. ANDERSON

(Signed in absence to avoid delay)

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.

c

100's

OK



Gold

SELECTED TOBACCOS. PREMIUM BLEND.

Poker^{Box}
100's

SELECTED TOBACCOS. PREMIUM BLEND.

OK



Gold

100's

Poker

Poker^{Box}
100's

UNDERAGE SALE
PROHIBITED

Poker

20
CLASS A
CIGARETTES



Made in Colombia
Manufactured by
OKER TOBACCO
Poker

200
CLASS A
CIGARETTES

Poker
Silver

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

Poker

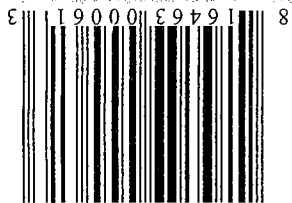
200 CLASS A CIGARETTES



Silver

SELECTED TOBACCOS

PREMIUM BLEND



FSC

Silver
Poker

Made in Colombia
Distributed by
POKER TOBACCO CORP.

200 CLASS A CIGARETTES

Poker





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

Division of Advertising Practices

August 3, 2010

Rhonda A. Anderson, P.A.
2655 LeJeune Road
Suite 540
Coral Gables, FL 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. §§ 1331-1340 ("the Cigarette Act"). Pursuant to that delegation, Global Tobacco Corporation's ("Global Tobacco") November 10, 2003 plan for quarterly rotation of the four health warnings on packaging and in advertising for the Poker brand of cigarettes was approved. By letter dated August 2, 2010, you now propose to: (1) modify Global Tobacco's previously approved schedule for quarterly rotation of the health warnings in advertising for the Poker brand, and (2) expand Global Tobacco's plan for packaging to include eight additional varieties of the Poker brand.

Global Tobacco's modification of its plan for quarterly rotation of the health warnings in advertising for the Poker brand is hereby approved. Approval of this advertising plan assumes that the plan is implemented in good faith.

The warnings on the sample packs and cartons of the Poker brand submitted with your letter dated June 7, 2010 appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness. Global Tobacco's expansion of its plan for the display of the four health warnings on packaging for the Poker brand is hereby approved for the following eight varieties: Silver King (soft pack and hard pack), Gold King (soft pack and hard pack), Silver 100's (soft pack and hard pack), and Gold 100's (soft pack and hard pack).

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

Please note that this letter only approves Global Tobacco's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22,

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.

Rhonda A. Anderson, P.A.
August 3, 2010
Page 2

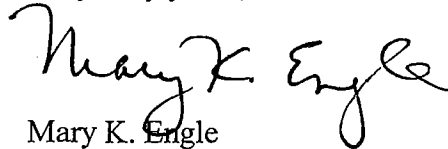
2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation and size of the warnings in advertising and on packaging for the Poker brand. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging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

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

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

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

Very truly yours,



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

July 27th, 2010

Sent Via Federal Express, Tracking No. 7937-6538-3410

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

**Re: MAVERICK MARKETING LLC. - "Poker" brand Compliance of
with the Federal Cigarette Labeling and Advertising Act, 15
U.S.C.**

Dear Mrs. Engle:

This letter shall serve as formal notice regarding our client, Maverick Marketing LLC., to the Federal Trade Commission regarding Maverick Marketing's "plan" to import the "Poker" brand of cigarettes described below, manufactured by Procesadora Nacional Cigarrillera S.A./ Pronalci S.A. in Colombia. Mr. Keith Thomas is the CEO of Maverick Marketing LLC. The address of Maverick Marketing LLC., 1410 E Gold Coast Rd, Papillion, Suite 300, NE 68046 telephone (402) 991-9739.

The Brand Styles for the "Poker" Brand cigarettes are as follows:

1. Poker 100's Hard Pack: Silver, Full Flavor, Gold, and Menthol.
2. Poker King Hard Pack: Silver, Full Flavor, Gold, Menthol, and Non-Filter.
3. Poker King Soft Pack: Silver, Full Flavor, Gold, Menthol, and Non-Filter.
4. Poker 100's Soft Pack: Silver, Full Flavor, Gold and Menthol.

In compliance with Section 1333 (c) (1), , Maverick Marketing LLC proposes to rotate the four Surgeon General Warnings on packs and cartons of the "Poker" Brand

Mary Engle, Associate Director
Federal Trade Commission
Re: Maverick Marketing LLC - "Poker" brand
Compliance of with the Federal Cigarette Labeling and Advertising Act

of cigarettes based on the date of packaging, in a quarterly manner according to the following schedule:

Schedule for Quarterly Rotation on Packaging and in advertizing

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

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

Maverick Marketing LLC does not currently import any other brand or manufacturer any 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 its letter dated July 12th, 2010. In addition, Maverick Marketing LLC., will keep records demonstrating compliance with this plan.

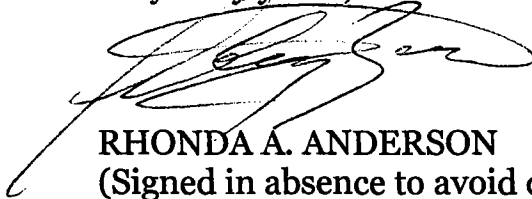
Maverick Marketing LLC. will advertise these brands to consumers. For their advertising, , Maverick Marketing LLC. will use the warning formats that were submitted with the 1985 plans of the five leading U.S. cigarette manufacturers and , Maverick Marketing will place the warnings as specified in those plans. Maverick Marketing LLC will rotate the four warning on advertising of "Poker" brand cigarettes according to the same schedule used for its packaging (see above). Copies of advertising warning exhibits 1-5 that we will use were enclosed its letter dated July 12th, 2010. The largest size advertising we will use is 470 square inches. In addition,

Mary Engle, Associate Director
Federal Trade Commission
Re: Maverick Marketing LLC - "Poker" brand
Compliance of with the Federal Cigarette Labeling and Advertising Act

at this time Maverick Marketing LLC. does not intend to advertise on the internet and if it decides to do so in the future, it will apply to the FTC for approval.

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

Very truly yours,



RHONDA A. ANDERSON
(Signed in absence to avoid delay)

RAA/lz
Enclosures

Selected packaging samples from those
submitted with the plan.

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

B

100'S



SELECTED TOBACCOES - PREMIUM BLEND

Poker
Box
100'S

SELECTED TOBACCOES - PREMIUM BLEND



100'S

Poker

Poker
Box
100'S

UNDERAGE SALE
PROHIBITED

20
CLASS A
CIGARETTES

Poker
Menthol
Distributed by
POKER TOBACCO Corp.



UNDERAGE SALE
PROHIBITED

200
CLASS A
CIGARETTES

Soft Pack
Poker
NON-FILTER

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

OM

Poker

200 CLASS A CIGARETTES



Soft Pack

NON-FILTER

SELECTED TOBACCOS - PREMIUM BLEND



FSC

NON-FILTER

Soft Pack
Poker

Made in Colombia
Distributed by
POKER TOBACCO Corp.

200 CLASS A CIGARETTES

OM

Poker





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

Division of Advertising Practices

August 4, 2010

Rhonda A. Anderson, P.A.
2655 LeJeune Road
Suite 540
Coral Gables, FL 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. §§ 1331-1340 (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of Maverick Marketing LLC (“Maverick”) on July 27, 2010, calling for: (1) quarterly rotation of the four health warnings in advertising up to 470 square inches in size for the Poker brand of cigarettes; and (2) quarterly rotation of the four health warnings on packaging for certain varieties of the Poker brand.

Maverick’s plan for rotation of the warnings in advertising up to 470 square inches in size for the Poker brand is hereby approved. Approval of this advertising plan assumes that the plan is implemented in good faith.

The warnings on the sample packs and cartons of the Poker brand submitted with your letter dated July 12, 2010 appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness. Maverick’s plan for quarterly rotation of the four health warnings on packaging for the Poker brand is hereby approved for the following eighteen varieties: Full Flavor Kings (hard pack and soft pack), Full Flavor 100's (hard pack and soft pack), Silver Kings (hard pack and soft pack), Silver 100's (hard pack and soft pack), Gold Kings (hard pack and soft pack), Gold 100's (hard pack and soft pack), Menthol Kings (hard pack and soft pack), Menthol 100's (hard pack and soft pack), and Non-Filter Kings (hard pack and soft pack).

Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.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.

Rhonda A. Anderson, P.A.
August 4, 2010
Page 2

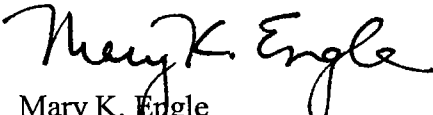
Please note that this letter only approves Maverick's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation and size of the warnings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

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

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

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

Very truly yours,



Mary K. Ergle
Associate Director

X C A L I B E R

INTERNATIONAL, LTD., LLC

August 4, 2010

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

- and -

VIA United Parcel Service

601 New Jersey Avenue, N.W.
Washington, D.C. 20001

Re: 2010 Plan for Compliance with Labeling and Advertising Requirements for
Manufacturers of Cigarettes – Echo, Edgefield and Exeter Brand Styles

Dear Ms. Engle:

Pursuant to the Federal Cigarette Labeling and Advertising Act, Section 1333, Xcaliber submits the following narrative describing its plan to comply with the health warning display requirements. This plan represents the renewal of the plan previously approved by the Federal Trade Commission for Echo, Exeter and Edgefield brands January 4, 2010. Through the date of this application, the Surgeon General's warnings on packages for the brand styles of Xcaliber brands have been equalized in accordance with the plan. You will note that the Vortex brand is not included in this submission. The manufacture of Vortex has been discontinued and distribution will cease in conjunction with the effective date of FDA required packaging changes. All current brand styles for Echo, Exeter and Edgefield are listed on Exhibit B. All cigarettes for which this plan is submitted are manufactured in the United States by Xcaliber International Ltd, LLC.

All packaging has been revised to comply with FDA labeling requirements. The descriptors Full Flavor, Light, and Ultra Light have been removed. The package color will differentiate our former varieties. The full address of our manufacturing facility has been added.

The plan is based on the alternative to quarterly rotation provided in 15 USC Section 1333(c)(2). Xcaliber is sure that the sales volume is low enough to meet the threshold that the Commission may permit the plan to note display of the four warnings an equal number of times during the year on a brand style's packaging. Xcaliber's sales for the fiscal year ending December 31, 2009 were [REDACTED] sticks. 2010 sales to date are [REDACTED] sticks. A schedule is attached reflecting our 2009 sales and is referred to as Exhibit A.

Packaging

- A. Warning Label Size and Location Warnings will appear exactly as shown on the packs and cartons enclosed with our submissions of June 14 and July 15, 2010. The warning statements are permanently imprinted on cigarette packs and cartons. The samples provided include each of the four warnings on packs and cartons for each brand style submitted.



- B. Warning Label Rotation Xcaliber will use the option provided by Section 1333(c)(2) and display the four warnings an equal number of times on the packs and cartons for each brand style for one year beginning with the approval date of this plan.

All packaging is printed requiring such that all four warnings be produced in a print run. The soft-pack labels are printed on a roll with an equal number of each warning within a 20-label space. Cartons and box packs for each brand style are segregated by warning label. Xcaliber's process to ensure an equal use of each warning label is described in the following section Records of Compliance.

- C. Records of Compliance In the daily run of the packing machinery, the operator keeps a log of the number of labels by brand style used in the run and notes the number of each warning label packaged. Daily runs will not always be equal, but the log is monitored so that no less than monthly, adjustments are made to packaging to assure production such that the packs and cartons of each brand style are labeled with an equal representation of all four warnings.

Cartons and box packs for each brand style are segregated by label warning. The operator will log the use of each warning by brand style in the daily packing. As with the soft packs, the log will be reviewed periodically to adjust for the equal rotation of all four warning labels on packs and cartons of each brand style.

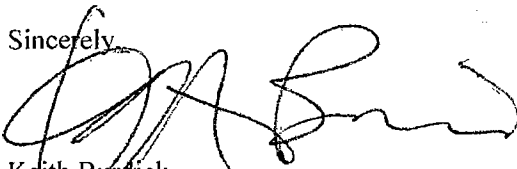
Advertising

Xcaliber has a website at www.xcaliberinternational.com solely for the purpose of having a presence on the web to introduce our company and provide contact information. The site is not used for advertising. No brand names or product representations are listed on the site.

Xcaliber does no advertising. Should we plan the use of such advertising, we will submit a plan to the FTC for approval prior to commencement of such advertising.

Should you have questions or need additional information, please contact Lee Levinson at 918-492-4433.

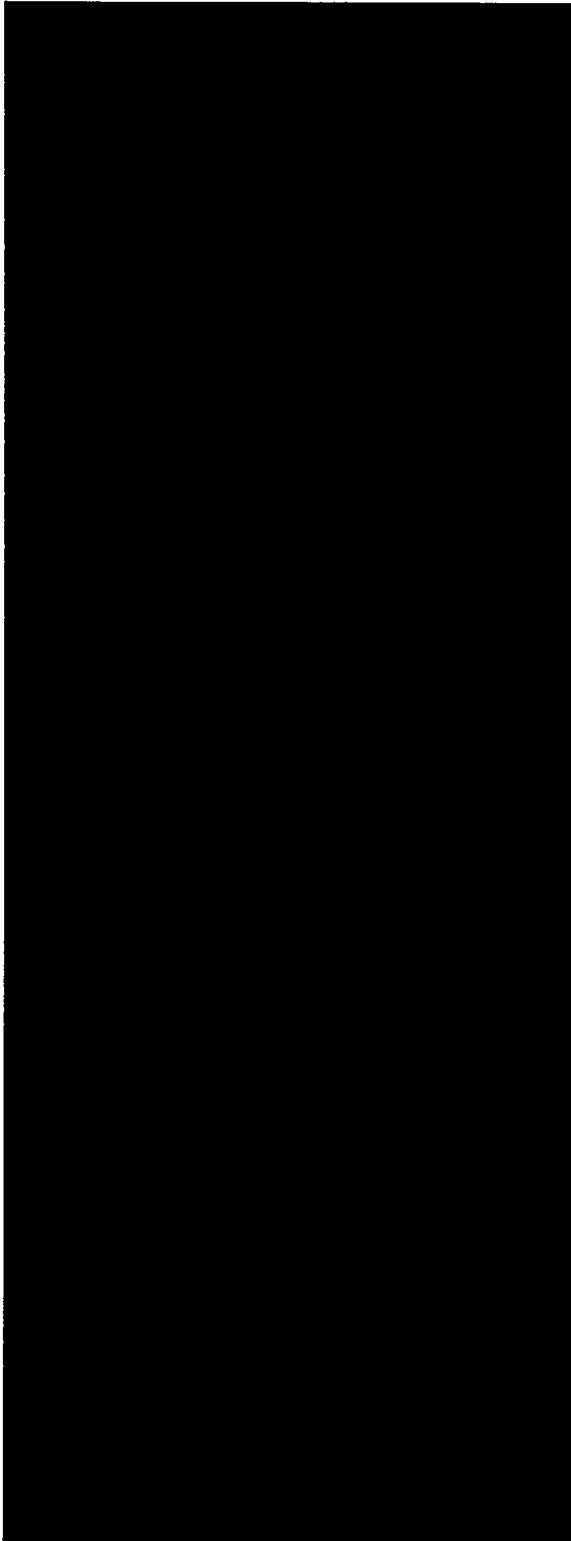
Sincerely,



Keith Burdick
Chief Financial Officer

Xcaliber International
Inventory Units on Hand
 For the Period From Jan 1, 2009 to Dec 31, 2009

Item ID	Stocking U/M	Units Sold	Ctn Sold	Sticks
ECHO BOX				
ECH HLP 100 FF	60Case			
ECH HLP 100 LT	60Case			
ECH HLP 100 ML	60Case			
ECH HLP 100 MN	60Case			
ECH HLP 100 UL	60Case			
ECH HLP Kng FF	60Case			
ECH HLP Kng LT	60Case			
ECH HLP Kng ML	60Case			
ECH HLP Kng MN	60Case			
ECH HLP Kng NF	60Case			
ECH HLP Kng UL	60Case			
ECHO SOFT PACK				
ECH SP 100 FF	60Case			
ECH SP 100 LT	60Case			
ECH SP 100 ML	60Case			
ECH SP 100 MN	60Case			
ECH SP 100 UL	60Case			
ECH SP Kng FF	60Case			
ECH SP Kng LT	60Case			
ECH SP Kng ML	60Case			
ECH SP Kng MN	60Case			
ECH SP Kng NF	60Case			
ECH SP Kng UL	60Case			
EDGEFIELD BOX				
EDG HLP 100 FF	60Case			
EDG HLP 100 LT	60Case			
EDG HLP 100 ML	60Case			
EDG HLP 100 MN	60Case			
EDG HLP 100 UL	60Case			
EDG HLP Kng FF	60Case			
EDG HLP Kng LT	60Case			
EDG HLP Kng ML	60Case			
EDG HLP Kng MN	60Case			
EDG HLP Kng NF	60Case			
EDG HLP Kng UL	60Case			
EXETER BOX				
EXE HLP 100 FF	60Case			
EXE HLP 100 LT	60Case			
EXE HLP 100 ML	60Case			
EXE HLP 100 MN	60Case			
EXE HLP 100 UL	60Case			
EXE HLP Kng FF	60Case			
EXE HLP Kng LT	60Case			
EXE HLP Kng ML	60Case			
EXE HLP Kng MN	60Case			
EXE HLP Kng NF	60Case			
EXE HLP Kng UL	60Case			



Xcaliber International
Inventory Units on Hand
 For the Period From Jan 1, 2009 to Dec 31, 2009

Item ID	Stocking U/M	Units Sold	Ctn Sold	Sticks
EXETER SOFT PACK				
EXE SP 100 FF	60Case			
EXE SP 100 LT	60Case			
EXE SP 100 ML	60Case			
EXE SP 100 MN	60Case			
EXE SP 100 UL	60Case			
EXE SP Kng FF	60Case			
EXE SP Kng LT	60Case			
EXE SP Kng ML	60Case			
EXE SP Kng MN	60Case			
EXE SP Kng NF	60Case			
EXE SP Kng UL	60Case			
VORTEX BOX				
VOR HLP 100 FF	60Case			
VOR HLP 100 LT	60Case			
VOR HLP 100 ML	60Case			
VOR HLP 100 MN	60Case			
VOR HLP 100 UL	60Case			
VOR HLP Kng FF	60Case			
VOR HLP Kng LT	60Case			
VOR HLP Kng ML	60Case			
VOR HLP Kng MN	60Case			
VOR HLP Kng NF	60Case			
VOR HLP Kng UL	60Case			

Xcaliber International Ltd LLC
 Brands/Brand Families
 Labeling Plan

Brand/Brand Family	Red Pkg	Gold Pkg	Blue Pkg	Silver Pkg	Black Pkg	Menthol Lt Green Pkg	Nonalkal Brown Pkg
Echo 100 Soft Pack	X	X	X			X	
Echo King Soft Pack	X	X	X			X	X
Echo 100 Box	X	X	X			X	
Echo King Box	X	X	X			X	X
Edgefield 100 Box	X	X		X		X	
Edgefield King Box	X	X		X		X	X
Exeter 100 Soft Pack	X	X	X			X	
Exeter King Soft Pack	X	X	X			X	X
Exeter 100 Box	X	X	X			X	
Exeter King Box	X	X	X			X	X

Selected packaging samples from those
submitted with the plan.

Edgefield

UNDERAGE
SALE
PROHIBITED

CLASS A
20
CIGARETTES

Edgefield

100'S BOX

WC

Edgefield

-18-

100's



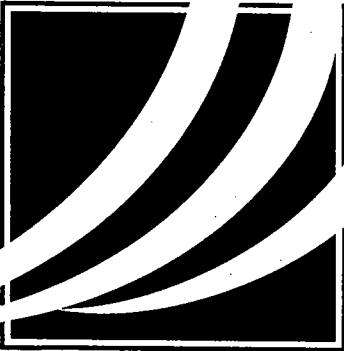
20 CLASS A CIGARETTES

100'S BOX

Edgefield

WN B

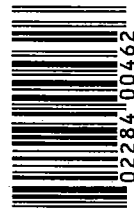
20 CLASS A CIGARETTES



100's

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

FSC



8

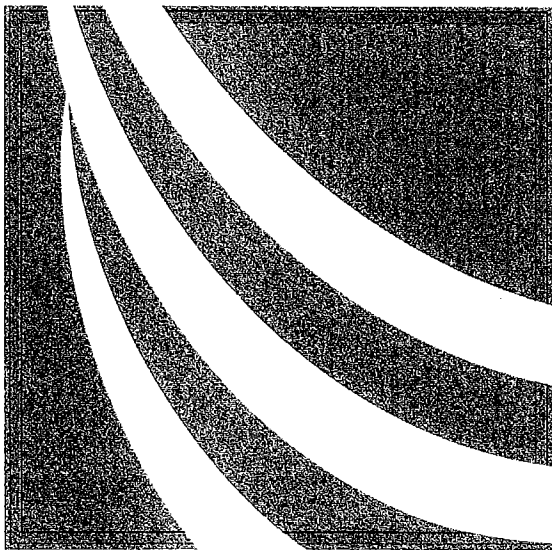
Edgefield

XCALIBUR INTERNATIONAL, LTD.
ONE TOBACCO ROAD
PRYOR, DELAWARE 19831

Edgefield

MENTHOL BOX

200 CLASS A CIGARETTES



MENTHOL BOX

200 CLASS A CIGARETTES
MADE IN USA

XCALIBUR INTERNATIONAL, LTD.
ONE TOBACCO ROAD
PAYOR, OKLAHOMA 74361



MENTHOL BOX

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

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

UNDERAGE SALE
PROHIBITED

FSC

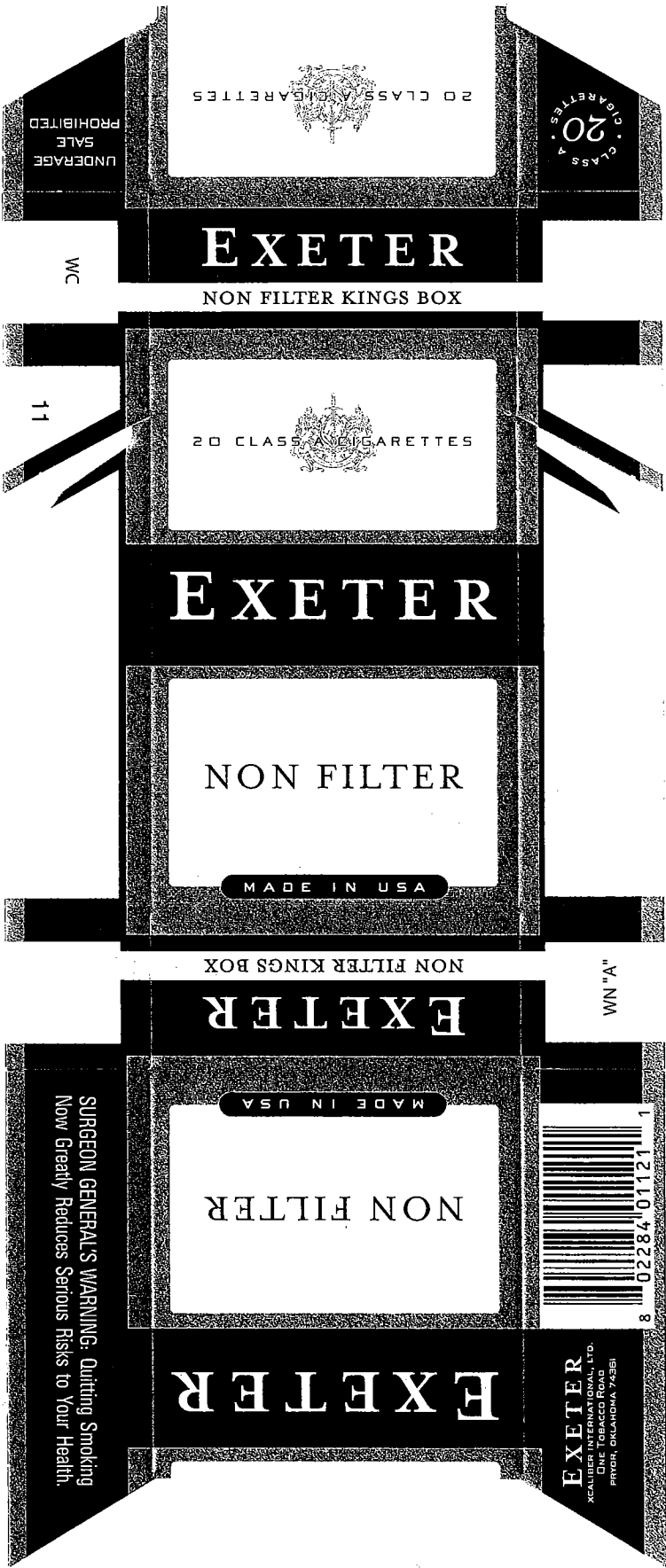


8 02284 00450 3

200 CLASS A CIGARETTES

MENTHOL BOX





20 CLASS A CIGARETTES

UNDERAGE
SALE
PROHIBITED

CLASS
A
20
CIGARETTES

EXETER

WC

NON FILTER KINGS BOX

20 CLASS A CIGARETTES

11

EXETER

NON FILTER

MADE IN USA

NON FILTER KINGS BOX

WN "A"

EXETER

MADE IN USA

NON FILTER



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

EXETER

EXETER
KEALIBER INTERNATIONAL, LTD.
ONE TOBACCO ROAD
PRYOR, OKLAHOMA 74361

MENTHOL 100'S

MADE IN USA



FSC

100% RECYCLED PAPER
CONTAINS NO TOBACCO DUST
OR OTHER HARMFUL SUBSTANCES

EXETER

AMERICAN GENERAL'S WARNING
Cigarette Smoking Causes
Lung Cancer and May Complicate
Pregnancy or Fertilization

MENTHOL 100'S

MADE IN USA

EXETER



200 CLASSIC CIGARETTES

EXETER

AMERICAN GENERAL'S WARNING

UNDERAGE
SALE
PROHIBITED

BOX

Echo
100's

BOX

WC

-10-

BOX

Echo
20 CLASS A CIGARETTES

100's

MADE

BOX

Echo
100's

WNC



MADE

100's

20 CLASS A CIGARETTES

Echo



Echo
XCALIBUR INTERNATIONAL, LTD.
ONE TOBACCO ROAD
P.O. BOX 1000
OKLAHOMA 73161

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

XCALIBER INTERNATIONAL, LTD.
ONE TOBACCO ROAD
PRYOR, OKLAHOMA 74561

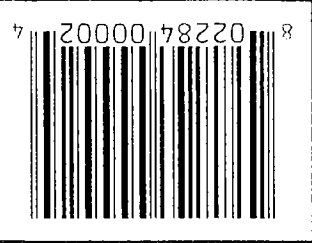
Echo
SOFT KING

200 CLASS A CIGARETTES
MADE IN USA

Echo
SOFT KING

Echo
SOFT KING

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



UNDERAGE SALE
PROHIBITED

Echo
SOFT KING



Division of Advertising Practices

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

August 5, 2010

Mr. Keith Burdick
Chief Financial Officer
Xcaliber International, Ltd., LLC
One Tobacco Road
Pryor, OK 74361

Dear Mr. Burdick:

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. §§ 1331-1340 (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Xcaliber International, Ltd., LLC (“Xcaliber”) on August 4, 2010, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Echo, Exeter, and Edgefield brands of cigarettes.

Xcaliber’s sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letters dated June 14 and July 15, 2010 appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹

Accordingly, Xcaliber’s plan for simultaneous display of the four health warnings on packaging for the following varieties is hereby approved effective on the date of this letter through **August 4, 2011**:

- twenty-two varieties of the Echo brand: Red Kings (Box and Soft Pack), Red 100's (Box and Soft Pack), Gold Kings (Box and Soft Pack), Gold 100's (Box and Soft Pack), Blue Kings (Box and Soft Pack), Blue 100's (Box and Soft Pack), Menthol Dark Green Kings (Box and Soft Pack), Menthol Dark Green 100's (Box and Soft Pack), Menthol Light Green Kings (Box and Soft Pack), Menthol Light Green 100's (Box and Soft Pack), and Non-Filter Kings (Box and Soft Pack);

¹ Xcaliber is using colors in the names of a number of its cigarette varieties (*e.g.*, “Echo Gold Kings Box”). We note that the color names are not printed on the packaging (*e.g.*, the words “Blue” and “Light Green” do not appear on the packaging of the “Exeter Blue 100's Soft Pack” and “Exeter Menthol Light Green Kings Box” varieties, respectively). However, the color referenced in a variety’s name does conform to the color used in its packaging.

Mr. Keith Burdick
August 5, 2010
Page 2

- twenty-two varieties of the Exeter brand: Red Kings (Box and Soft Pack), Red 100's (Box and Soft Pack), Gold Kings (Box and Soft Pack), Gold 100's (Box and Soft Pack), Blue Kings (Box and Soft Pack), Blue 100's (Box and Soft Pack), Menthol Dark Green Kings (Box and Soft Pack), Menthol Dark Green 100's (Box and Soft Pack), Menthol Light Green Kings (Box and Soft Pack), Menthol Light Green 100's (Box and Soft Pack), and Non-Filter Kings (Box and Soft Pack); and
- eleven Box varieties of the Edgefield brand: Red Kings, Red 100's, Gold Kings, Gold 100's, Silver Kings, Silver 100's, Menthol Dark Green Kings, Menthol Dark Green 100's, Menthol Light Green Kings, Menthol Light Green 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.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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

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

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

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

Mr. Keith Burdick
August 5, 2010
Page 3

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

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

Very truly yours,

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

Mary K. Engle
Associate Director

DK DISTRIBUTORS, INC.

CORPORATE:
757 S.E. 17TH STREET #869
FORT LAUDERDALE, FL 33316

TEL.: (561) 667-9490
E-MAIL: DKDISTRIBUTORSINC@GMAIL.COM

Via E-Mail

Re: FTC Plan for Westport™

August 16th, 2010

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

Dear Ms. Engle:

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

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

I. PACKAGING

A. WARNING LABEL SIZE & LOCATION

1. Brand – The Company will import Westport™ brand of cigarettes.

2. Brand Styles – As part of this plan, we shall import the following ten (10) Westport™ brand styles:

<u>#</u>	<u>Variety Style</u>	<u>Packaging</u>	<u>UPC Codes</u> <u>(carton, pack)</u>
1.	King Size (Red)	BOX Packaging	
2.	King Size (Blue)	BOX Packaging	
3.	King Size (Sky Blue)	BOX Packaging	
4.	King Size (Green)	BOX Packaging	93067042030, 93067040036
5.	King Size (Bright Green)	BOX Packaging	81467493460, 93067040050
6.	100s Size (Red)	BOX Packaging	
7.	100s Size (Blue)	BOX Packaging	
8.	100s Size (Sky Blue)	BOX Packaging	
9.	100s Size (Green)	BOX Packaging	44504000087, 44504000070
10.	100s Size (Bright Green)	BOX Packaging	44504000100, 44504000094

It should be noted that all of the warning labels will be printed on all of the cigarette packs and cartons of the Westport™ brand of cigarettes. Each cigarette pack will contain twenty cigarettes and each carton will contain ten packs. Each of the four warning labels has been designed to be of appropriate size, conspicuousness and contrast. The warnings will appear exactly as they do on the samples submitted with our letter of June 14th, 2010 and additional submission with missing warning of July 13th, 2010.

B. WARNING LABEL SIZE & LOCATION

In order to satisfy the warning label rotation requirement, we have elected the option provided by Section 1333c(2) that allows us to display each of the four (4) warnings an *equal number of times* during the year. The four cigarette health warnings will appear on packs and cartons for each brand style of the Westport™ brand of cigarettes an equal number of times during the one-year period following approval of this plan by the F.T.C. We qualify for this option, because to date DK Distributors, Inc. has not sold any cigarettes. We estimate that our company's total 2010 fiscal year sales for all of our brand styles combined will amount to [REDACTED] sticks of Westport™ brand of cigarettes.

C. RECORDS OF COMPLIANCE

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

II. ADVERTISING

For our advertising, we will use the warning formats that were submitted with the 1985 plans of the five (5) leading U.S. cigarette manufacturers, and we will place the warnings as specified in those plans. We will rotate the four (4) cigarette health warnings quarterly on advertising according to the schedule below:

Schedule for Quarterly Rotation

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

The warnings are as follows:

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

The four (4) items that we shall use are: pole signs, stickers, window signs and shelf signs. The samples of the warnings that we will use for warnings in non-billboard advertisements (Exhibits 1 through 6) were submitted with our letter of July 13th, 2010 and additional submission (Exhibit 7) of July 15th, 2010.

I affirm that our advertising will not exceed ten (10) feet.

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

Sincerely,

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

Domantas Kryzanas
President
DK Distributors, Inc.

Selected packaging samples from those
submitted with the plan.



WP

WESTPORT™

UNDERAGE SALE PROHIBITED

Filter Cigarettes

F2KH-WP-M-BL

WESTPORT™

Premium Quality

16

10 1 2 3 4 5 6 7
11 8 9 10 11 12

11325X



Premium Quality

WESTPORT™

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



Manufactured Under Authority of
Trademark Owner
MADE IN USA

200 Class A
Filter Cigarettes

WESTPORT
100's

Premium Quality

WESTPORT™
100's

200 Class A
Filter Cigarettes

WESTPORT™
100's

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



TP-NY-15011

FSC

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



Division of Advertising Practices

August 17, 2010

Mr. Domantas Kryzanauskas
President
DK Distributors, Inc.
757 S.E. 17th Street #869
Fort Lauderdale, FL 33316

Dear Mr. Kryzanauskas:

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. §§ 1331-1340 (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a revised proposed plan filed by DK Distributors, Inc. (“DK Distributors”) dated August 16, 2010, calling for: (1) quarterly rotation of the four health warnings in advertising up to ten square feet in size for the Westport 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 Westport brand.

DK Distributors’ plan for rotation of the warnings in advertising up to ten square feet in size for the Westport brand is hereby approved. Approval of this advertising plan assumes that the plan is implemented in good faith.

DK Distributors’ sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letters dated June 14 and July 13, 2010 appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness. Accordingly, DK Distributors’ plan for simultaneous display of the four health warnings on packaging for the following ten varieties of the Westport brand is hereby approved effective on the date of this letter through **August 16, 2011**: Red Box (Kings and 100's), Blue Box (Kings and 100's), Sky Blue Box (Kings and 100's), Green Box (Kings and 100's), and Bright Green Box (Kings and 100's)¹.

¹ DK Distributors is using colors in the names of its cigarette varieties (*e.g.*, “Westport Red Kings Box”). We note that the color names are not printed on the packaging (*e.g.*, the word “Blue” does not appear on the packaging of the “Westport Blue 100's Box” variety). However, the color referenced in a variety’s name does conform to the color used in its packaging.

Mr. Domantas Kryzanasuskas
August 17, 2010
Page 2

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

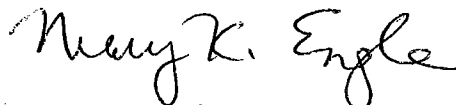
Please note that this letter only approves DK Distributors' cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation and size of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

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

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

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

Very truly yours,



Mary K. Engle
Associate Director

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
SILVER, MCGOWAN & SILVER, P.C.

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

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

William J. McGowan

WJMcGowan@SMS-LawFirm.Com

August 17, 2010

CONTAINS TRADE SECRETS
AND CONFIDENTIAL BUSINESS INFORMATION
NOT FOR PUBLIC DISCLOSURE

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

Cigarette Health Warning Rotation Plan

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

Dear Ms. McGregor:

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

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

NTA previously submitted its 2009 Packaging Plan on July 13, 2009 and your office approved the Plan on August 19, 2009. Your office previously approved, on July 22, 2005, a cigarette health warning display plan for certain soft pack varieties which had been submitted on July 7, 2005. In addition, your office previously approved, on September 9, 2005, a cigarette health warning display plan for certain hard pack varieties which had been submitted on August 31, 2005. Your office also previously approved, on September 4, 2008, a cigarette health warning display plan for the non-filter king size hard pack and the non-filter king size soft pack varieties which had been submitted August 18, 2008. On June 21, 2010 NTA submitted a request to rename and repackage certain styles of Native brand soft pack and hard pack varieties and that request was approved by your office on June 21, 2010.

NTA's current approval to display the warnings on packaging expires August 18, 2010. NTA wishes to renew its plan. The cigarettes covered by this plan are the following U.S. manufactured Native brand style cigarettes, which will display health warnings complying with the Surgeon General warning language set forth in the statute [with respect to Native brand menthol cigarettes, the order of UPC code in the parentheses refers to the following – carton; package]:

Native King Soft (Blue)
Native 100 Soft (Blue)
Native Menthol King Soft (Green 3874900244; 3874900215)
Native Menthol 100 Soft (Green 3874900455; 3874900413)
Native King Soft (Ultra in light blue packaging)
Native 100's Soft (Ultra in light blue packaging)
Native King hard pack (Blue)
Native 100 hard pack (Blue)

Ms Bonnie McGregor

August 17, 2010

Page 3

Native King hard pack (Ultra in light blue packaging)
Native 100 hard pack (Ultra in light blue packaging)
Native Menthol King hard pack (Green 3874900254; 3874900225)
Native Menthol 100 hard pack (Green 3874900465; 3874900423)
Native Full Flavor King Soft
Native Full Flavor 100 Soft
Native Menthol King Soft (3874900243; 3874900214)
Native Menthol 100 Soft (3874900454; 3874900412)
Native Full Flavor King hard pack,
Native Full Flavor 100 hard pack
Native Menthol 100 hard pack (3874900464; 3874900422)
Native Menthol King hard pack (3874900253; 3874900224)
Native Non-Filter King hard pack
Native Non-Filter King soft pack

Sales figures for calendar year 2009 (NTA uses the calendar year as its fiscal year) and anticipated sales for each brand style of Native brand cigarettes for calendar year 2010 are provided at Exhibit A. As shown in Exhibit A, each of the brand styles manufactured by NTA were packaged into brand styles that met the requirements of the Cigarette Act with respect to warning equalization, (i.e., less than one quarter of one percent of all cigarettes sold in the United States) for the period and will meet the requirements for the projected sales for 2010. Native brand cigarettes is the only brand manufactured by the company and sold in the United States. Based on the above, NTA requests approval to use the rotation option provided in Section 1333(c)(2). NTA will equalize the four health warnings on the packs and cartons for each brand style for the one year period beginning on the date of approval of this Plan.

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

The FOUR (4) health warnings for the soft and hard pack Native full flavor in king and 100's and soft and hard pack Native menthol in king and 100's will appear exactly as they do on the packs submitted with our letter of August 2, 2010. For the non-filtered king sized soft and hard packs, the FOUR (4) health warnings for the packs will appear exactly as they do on the packs which were submitted to you with the March 24, 2008, letter.

For the recently renamed and repackaged styles listed below, the FOUR (4) health warnings will appear exactly as they do on the packs that were submitted with my June 9, 2010 and May 22, 2010 letters to you.

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

The FOUR (4) health warnings for the cartons for all the styles covered by the Plan will appear exactly as they do on the cartons that were enclosed with our letter of August 2, 2010.

Ms Bonnie McGregor
August 17, 2010
Page 5

On July 22, 2005, NTA's July 7, 2005, advertising plan was approved. In addition, on September 22, 2009, NTA requested its Plan related to advertising be expanded in order for NTA to advertise its Native brand cigarette on outdoor billboards of three sizes: (1) from 160 to 350 square feet; (2) from 350 square feet up to 1,200 square feet; and (3) over 1,200 square feet to be displayed during the period 1 October 2009 until December 31, 2009 and to display the following warning:

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


The request to expand the Plan was approved on October 8, 2009.

NTA is currently requesting in separate letters that its Plan for advertising further be expanded to include advertising from more than ten square feet to over 1,200 square feet throughout the year. That request has not yet been approved. NTA will maintain compliance with its approved advertising plan.

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

Very truly yours,

SILVER, MCGOWAN & SILVER, P.C.


By: William J. McGowan

06/28/2010 MON 18:07 FAX 518 358 4267 native trading associate

001/001

Exhibit A

Parts	Jan - Dec 09 SALES BY ITEM			PROJECTED SALES 2010
	# of Cases	# of Sticks	% of Sales	# of Cases
Canadian Full				
Canadian Full Box				
Canadian Lights				
Canadian Lights Box				
Full Flavor				
Full Flavor 100's				
Full Flavor 100's Box				
Full Flavor Box				
Lights				
Lights 100's				
Lights 100's Box				
Lights Box				
Menthol				
Menthol 100's				
Menthol 100's Box				
Menthol Box				
Menthol Lights				
Menthol Lights 100's				
Menthol Lights 100's Box				
Menthol Lights Boxes				
Non-Filter				
Non-Filter/Box				
Ultra Lights 100's Box				
Ultra Lights				
Ultra Lights 100's				
Ultra Lights Box				
Total Parts				

Selected packaging samples from those
submitted with the plan.

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

Full Flavor
100's
100% Additive Free

*Made with
Original Tobacco Trademark*

20 Class A Cigarettes



ALL NATURAL
NATIVE®

20 Class A Cigarettes

*Made with
Original Tobacco Trademark*

Full Flavor
100's
100% Additive Free



NATIVE®

ALL NATURAL

ALL NATURAL
NATIVE®

ALL NATURAL
NATIVE®

CTP0610 5
#35910 37-04

UNDERAGE
SALE
PROHIBITED

ALL NATURAL

NATIVE

ALL NATURAL

100% Additive Free

Menthol 100's

200 Class A Cigarettes

Made by the Original Tobacco Traders®



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

NATIVE

ALL NATURAL

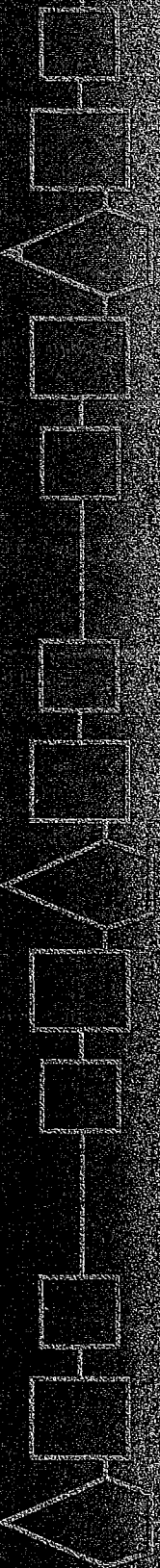
Underage Sale Prohibited

200 Class A Cigarettes

Menthol 100's

Made by the Original Tobacco Traders®

Additive Free



ALL NATURAL
NATIVE
Menthol 100's



Division of Advertising Practices

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

August 17, 2010

William J. McGowan, Esq.
Silver, McGowan & Silver, P.C.
1612 K Street, NW, Suite 1204
Washington, DC 20006

Dear Mr. McGowan:

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. §§ 1331-1340 (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of Susan Jesmer d/b/a Native Trading Associates’ (“Native Trading”) on August 17, 2010, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Native brand of cigarettes.

Native Trading’s sales appear to qualify for the aforementioned alternative to quarterly rotation of warnings on packaging, and the warnings on the sample packs submitted with your letters of March 24, 2008, and May 22, June 9, and August 2, 2010, and sample cartons submitted with your letter of August 2, 2010 appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.

Accordingly, Native Trading’s plan for the display of the four health warnings on packaging is hereby approved for the following twenty two varieties of the Native brand:¹ Native King Soft (Blue), Native100's Soft (Blue), Native Menthol King Soft (Green), Native Menthol 100 Soft (Green), Native King Soft (Ultra in light blue packaging), Native 100's Soft (Ultra in light blue packaging), Native King hard pack (Blue), Native 100's hard pack (Blue), Native King hard pack (Ultra in light blue packaging), Native 100's hard pack (Ultra in light blue packaging), Native Menthol King hard pack (Green), Native Menthol 100's hard pack (Green), Native Full Flavor King Soft, Native Full Flavor 100's Soft, Native Menthol King Soft, Native

¹ We note that the full names for the varieties of the Native brand set forth in your August 17, 2010 letter do not always appear on the packaging – *e.g.*, the words “Blue,” “Green,” and “Ultra” do not appear on the packaging and the word “Menthol” does not appear on the packaging of the Native Menthol King Soft (Green), Native Menthol 100 Soft (Green), Native Menthol King hard pack (Green), and Native Menthol 100's hard pack (Green) varieties. However, when a color is used in a variety’s name, it does appear to conform to the color used in its packaging.

William J. McGowan, Esq.
August 17, 2010
Page 2

Menthol 100's Soft, Native Full Flavor King hard pack, Native Full Flavor 100's hard pack, Native Menthol 100's hard pack, Native Menthol King hard pack, Native Non-Filter King hard pack, and Native Non-Filter King soft pack. This approval is effective on the date of this letter and ends on **August 16, 2011**.

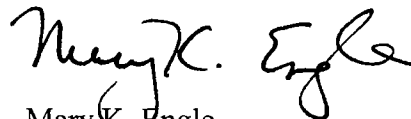
Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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

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

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

Very truly yours,



Mary K. Engle
Associate Director

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

Albany
Atlanta
Brussels
Denver
Los Angeles

**McKenna Long
& Aldridge**^{LLP}
Attorneys at Law

1900 K Street, NW • Washington, DC 20006-1108
Tel: 202.496.7500 • Fax: 202.496.7756
www.mckennalong.com

New York
Philadelphia
Sacramento
San Diego
San Francisco
Washington, D.C.

C. RANDALL NUCKOLLS
(202) 496-7176

EMAIL ADDRESS
muckolls@mckennalong.com

August 24, 2010

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

Re: Santa Fe Natural Tobacco Company Packaging Plan for 2010

Dear Ms. Engle:

I serve as the Washington Counsel for Santa Fe Natural Tobacco Company, Inc. ("SFNTC"), located at 1 Plaza La Prensa, Santa Fe, NM 85707. The President and CEO of SFNTC is Nicholas A. Bumbacco. His telephone number is (505) 982-4257. SFNTC is the manufacturer of Natural American Spirit ("NAS") cigarettes. Pursuant to 15 U.S.C. § 1333(c)2 of the Federal Cigarette Labeling and Advertising Act (the "Cigarette Act"), please accept this letter as SFNTC's request for Federal Trade Commission ("FTC") approval to display the four required Surgeon General warning labels on the following SFNTC brand styles. I have included in the list below the descriptor names for each brand style used prior to June 22, 2010 and after changes were made pursuant to FDA regulations. Product manufactured prior to June 22, 2010 using old descriptors and distributed prior to July 22, 2010 is allowed to remain in the marketplace until depleted under the FDA regulations.

Existing NAS Brand Styles with New Descriptors as Required by FDA Effective June 22, 2010

Previous Brand Style - NAS Regular Cigarettes (King Size /Soft Pack/Carton)
New Style Descriptor - NAS Full Bodied-Taste Cigarettes (King Size/Soft Pack/Carton)

Previous Brand Style - NAS Regular Cigarettes (King Size/Hard Pack/Carton)
New Style Descriptor - NAS Full Bodied-Taste Cigarettes (King Size/Hard Pack/Carton)

Previous Brand Style - NAS Medium Cigarettes (King Size/Hard Pack/Carton)
New Style Descriptor - NAS Balanced Taste Cigarettes (King Size/Hard Pack/Carton)

Previous Brand Style - NAS Light Cigarettes (King Size/Soft Pack/Carton)
New Style Descriptor - NAS Mellow Taste Cigarettes (King Size/Soft Pack/Carton)

Previous Brand Style - NAS Light Cigarettes (King Size/Hard Pack/Carton)
New Style Descriptor - NAS Mellow Taste Cigarettes (King Size/Hard Pack/Carton)

Ms. Mary K. Engle
August 24, 2010
Page 2

Previous Brand Style - NAS Ultra Light Cigarettes (King Size/Hard Pack/Carton)
New Style Descriptor - NAS Smooth Mellow Taste Cigarettes (King Size/Hard Pack/Carton)

Previous Brand Style - NAS Menthol Cigarettes (King Size/Hard Pack/Carton)
New Style Descriptor - NAS Menthol Full-Bodied Taste Cigarettes (King Size/Hard Pack/ Carton)

Previous Brand Style - NAS Menthol Light Cigarettes (King Size/Hard Pack/Carton)
New Style Descriptor - NAS Menthol Mellow Taste Cigarettes (King Size/Hard Pack/ Carton)

Previous Brand Style - NAS Perique Cigarettes (King Size/Hard Pack/Carton)
New Style Descriptor - NAS Perique Blend Rich Robust Taste Cigarettes (King Size/Hard Pack/Carton)

Previous Brand Style - NAS Organic Blend Tobacco Regular Cigarettes (King Size/Hard Pack/Carton)
New Style Descriptor - NAS Made with Organic Tobacco Full-Bodied Taste Cigarettes
(King Size/Hard Pack/Carton)

Previous Brand Style - NAS Organic Blend Tobacco Light Cigarettes (King Size/Hard Pack/Carton)
New Style Descriptor - NAS Made with Organic Tobacco Mellow Taste Cigarettes
(King Size/Hard Pack/Carton) (gold packaging)

Previous Brand Style - NAS Non-Filtered Cigarettes (King Size/Soft Pack/Carton)
New Style Descriptor - NAS Non-Filtered Cigarettes (King Size/Soft Pack/Carton) (no change)

New Brand Styles Manufactured Beginning in the 3rd Quarter, 2010

NAS Perique Blend Rich Taste Cigarettes (King Size/Hard Pack/Carton)

NAS 100% U.S. Grown Tobacco Full-Bodied Taste Cigarettes (King Size/Hard Pack/Carton)

NAS 100% U.S. Grown Tobacco Mellow Taste Cigarettes (King Size/Hard Pack/Carton)

All NAS brand styles described in this letter are filtered cigarettes unless indicated otherwise. SFNTC operates using the calendar year as its fiscal year. For the 2009 calendar year, each brand style above, with the exception of the NAS Light Cigarettes (King Size/Hard Pack/Carton), was produced in a quantity substantially less than 789 million cigarettes, an amount less than one-fourth of one percent of all cigarettes sold in the United States in that year. SFNTC anticipates that none of these brand styles will exceed 789 million cigarettes for calendar year 2010. Beginning on the date of approval of this plan, NAS will display the four health warnings in an equal number of times, on the packs and cartons for each brand style listed above for a one year period with the exception of NAS Light Cigarettes (King Size/Hard Pack/Carton), which will now be called NAS Mellow Taste Cigarettes (King Size/Hard Pack/Carton).

In calendar year 2009, SFNTC had one brand style, NAS Light Cigarettes (King Size/Hard Pack/Carton) that did exceed 789 million cigarettes. Approximately, [REDACTED] cigarettes of this brand style were produced in calendar year 2009 and it is anticipated that production of this brand style during calendar year 2010 will be at a similar or higher level. Attached is a chart setting forth sales volume for each SFNTC brand style for calendar year 2009 and for the first five months of calendar year 2010. Effective June 22, 2010 this brand style is now described as NAS Mellow Taste Cigarettes (King Size/Hard Pack/Carton). As required by the Cigarette Act, SFNTC will begin quarterly rotation of the four Surgeon General Warnings on all NAS Mellow Taste Cigarettes (King Size/Hard Pack/Carton)

Ms. Mary K. Engle
August 24, 2010
Page 3

beginning on the date of the approval of this plan. SFNTC will follow a B, C, D, A rotation sequence based on the packaging date for the NAS Mellow Taste Cigarettes (King Size/Hard Pack/Carton), the same rotation sequence it uses for its yearly advertising rotation plan. There will be no change in the SFNTC advertising rotation plan in calendar year 2010. SFNTC will maintain records to demonstrate compliance with its rotation plans for both advertising and packaging and its equalization plan for packaging.

Pursuant to this established rotation sequence, the Surgeon General Warnings on NAS Mellow Taste Cigarettes (King Size/Hard Pack/Carton) will be rotated as follows: Based on the date of packaging for this brand style:

- 3rd Quarter, 2011 - D - Cigarette Smoke Contains Carbon Monoxide (July, August, September)
- 4th Quarter, 2010 - A - Smoking Causes Lung Cancer, Heart Disease, Emphysema, And May Complicate Pregnancy. (October, November, December)
- 1st Quarter, 2011 - B - Quitting Smoking Now Greatly Reduces Serious Risks to Your Health (January, February, March)
- 2nd Quarter, 2011 - C - Smoking By Pregnant Women May Result in Fetal Injury, Premature Birth, And Low Birth Weight. (April, May, June)

On June 2, 2010 SFNTC submitted new packaging for all NAS brand styles to the FTC, including packaging for three new brand styles being introduced in the third quarter of 2010. (NAS Perique Blend Rich Taste Cigarettes, NAS 100% U.S. Grown Tobacco Full-Bodied Taste Cigarettes, and NAS 100% U.S. Grown Tobacco Mellow Taste Cigarettes). After reviewing this new packaging, the FTC notified SFNTC that the separation of the Surgeon General Warnings from the "sales to minors prohibited" wording on the cartons of these three new brand styles was not acceptable. SFNTC has corrected this spacing problem and submitted with my July 9, 2010 letter the new carton packaging that will be used for these three brand styles. The Surgeon General Warnings for each brand style will appear exactly as shown on the latest version of the packaging submitted to the FTC for each brand style.

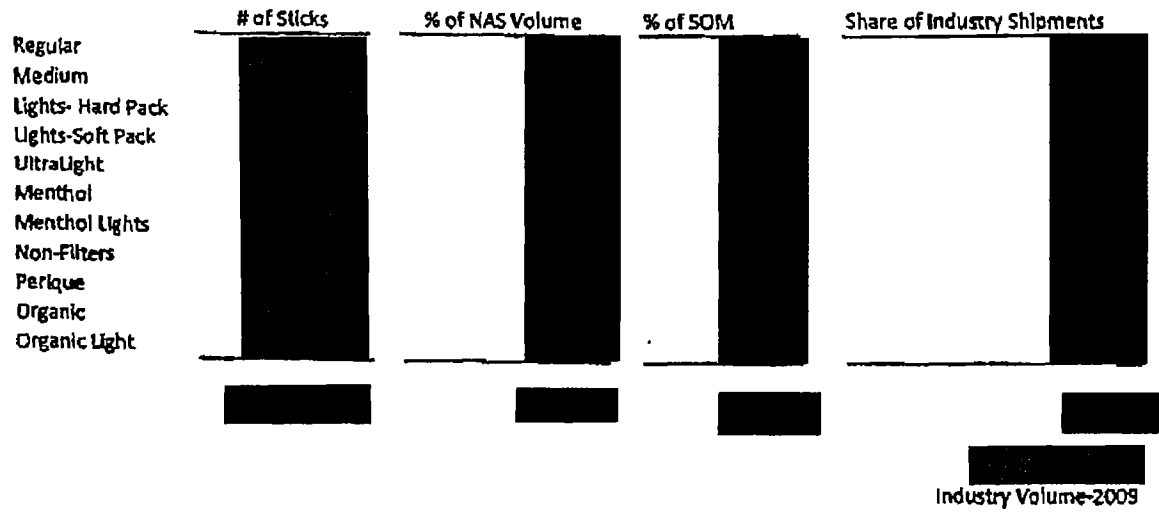
If you have any further questions regarding the SFNTC plan for compliance with the provisions of the Federal Cigarette Labeling and Advertising Act, you may contact me at (202) 496-7176.

Sincerely,

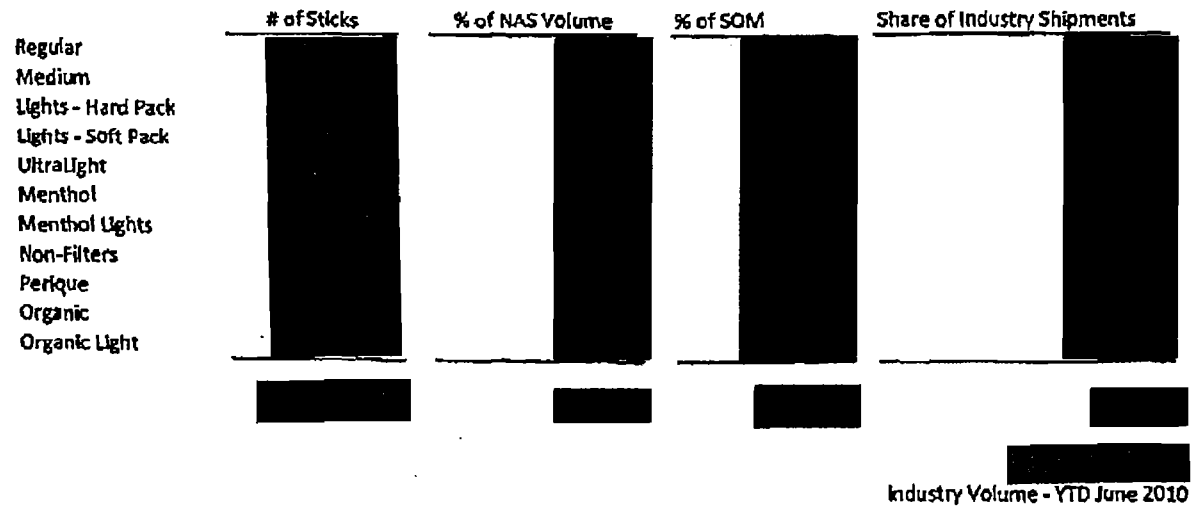


C. Randall Nuckolls

NAS Volume By Style - 2009



NAS Volume By Style -YTD June 2010



Selected packaging samples from those
submitted with the plan.

NATURAL
AMERICAN
SPIRIT



100% ADDITIVE-FREE NATURAL TOBACCO
FULL-BODIED TASTE

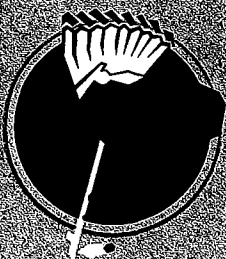
81888R2

No additives in our tobacco.
No additives in our cigarette.
NaturalAmericanSpirit.com
To learn more or find a store call 1-800-332-5595 or visit
Up to 25% more tobacco than other king size cigarettes.



FSC 100% additive-free, whole leaf premium natural tobacco
No. TPNG629

NATURAL
AMERICAN
SPIRIT



100% ADDITIVE-FREE NATURAL TOBACCO
FULL-BODIED TASTE

NATURAL
AMERICAN
SPIRIT

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

NATURAL
AMERICAN
SPIRIT



NATURAL
AMERICAN
SPIRIT

100% ADDITIVE-FREE NATURAL TOBACCO · BALANCED TASTE

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

Sales to Minors Prohibited

200 CLASS A CIGARETTES



FSC



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

Division of Advertising Practices

August 24, 2010

C. Randall Nuckolls, Esq.
McKenna, Long & Aldridge, LLP
1900 K Street, NW
Washington, DC 20006

Dear Mr. Nuckolls:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1340 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of Santa Fe Natural Tobacco Company ("Santa Fe") on August 24, 2010, calling for (1) simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Natural American Spirit ("NAS") brand of cigarettes and (2) quarterly rotation of the four health warnings on packaging for the NAS Mellow Taste king size hard pack variety of cigarettes.

Santa Fe's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging with the exception of the NAS Mellow Taste king size hard pack brand style of cigarettes. The health warnings on the sample packs and cartons submitted with your letters dated June 2 and July 9, 2010¹ appear to meet the requirements of the Cigarette Act as of the date of this letter for size and conspicuousness.²

Accordingly, Santa Fe's plan for simultaneous display of the four health warnings on packaging is hereby approved effective on the date of this letter through **August 23, 2011** for the

¹ Although the warnings on the sample cartons of the Perique Blend Rich Taste king size hard pack, "100% U.S. Grown Tobacco Full-Bodied Taste" king size hard pack, and "100% U.S. Grown Tobacco Mellow Taste" king size hard pack initially submitted on June 2, 2010 were not sufficiently conspicuous, corrected samples were submitted. This approval only pertains to packaging that meets the requirements of the Cigarette Act.

² The packaging you submitted refers consumers to the www.nascigs.com website. 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.

C. Randall Nuckolls, Esq.
August 24, 2010
Page 2

following fourteen king size varieties of the NAS brand: Full Bodied-Taste (soft pack and hard pack), Balanced Taste hard pack, Mellow Taste soft pack, Smooth Mellow Taste hard pack, Menthol Full-Bodied Taste hard pack, Menthol Mellow Taste hard pack, Perique Blend Rich Robust Taste hard pack, "Made With Organic Tobacco Full-Bodied Taste" hard pack, "Made With Organic Tobacco Mellow Taste" hard pack, Non-Filtered soft pack, Perique Blend Rich Taste hard pack, "100% U.S. Grown Tobacco Full-Bodied Taste" hard pack, and "100% U.S. Grown Tobacco Mellow Taste" hard pack.

Santa Fe's plan for quarterly rotation of the four health warnings on packaging for the NAS Mellow Taste king size hard pack variety is hereby approved.

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

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


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

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

C. Randall Nuckolls, Esq.
August 24, 2010
Page 3

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

Very truly yours,

A handwritten signature in cursive script that reads "Mary Engle" followed by a stylized flourish.

Mary K. Engle
Associate Director



August 31, 2010

Premium American Tobacco At An Honest Price.

Associate Director of Advertising Practices
Federal Trade Commission
601 New Jersey Ave NW
Room # NJ 3212
Washington, D.C. 20580
(202) 326-3259 FAX
Attention Sally Schools or William Ducklow
VIA OVERNIGHT

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

Dear Ms. Schools:

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

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

Last year, S&M Brands, Inc. submitted its Plan to the FTC on August 21, 2009. In the Plan the Company sought approval for the display of the four health warnings on packaging for its existing Bailey's, Tahoe, Riverside, and Valu Time Cigarette brands. The FTC approved the Plan via letter dated September 2, 2009.

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

This letter seeks FTC approval of the Company's Plan for the display of the four health warnings on packaging for all of S&M Brands, Inc.'s cigarette brands: Bailey's Cigarettes, Tahoe Cigarettes, Riverside Cigarettes, and Valu Time Cigarettes, but seeks FTC approval of the display of the four health warnings on new packaging with changes to the brand style descriptors for the Valu Time Cigarettes brand. No other changes are being made to the packaging. Any packaging with warnings for

which the FTC has previously issued an approval will still remain on the market if allowed by the Family Smoking Prevention and Tobacco Control Act.

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

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

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

Valu Time Cigarettes are available in soft packs and in limited hard packs. The styles for *Valu Time soft packs* will change from: Full Flavor King to Filter Kings, Full Flavor 100's to Filter 100's, Light 100's to Gold 100's, Ultra Light 100's to Silver 100's, Menthol 100's (no change), and Menthol Light 100's to Teal Menthol 100's. The styles for *Valu Time hard packs* will change from: Full Flavor King to Filter Kings Box, Light Kings to Gold Kings Box, and Menthol King to Menthol Kings Box. The following styles of *Valu Time soft packs* will no longer be manufactured: Light Kings, Ultra Light Kings, Menthol Kings, and Menthol Light Kings.

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

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

As a small manufacturer, under our reading of applicable law, S&M Brands, Inc. has qualified (and we believe still qualifies) to have a Plan for the warnings on cigarette packages that would qualify the company to simultaneously display the four health warnings on cigarette packaging. The four warnings will appear an equal number of times on the packs and cartons for each brand style of Bailey's, Tahoe, Riverside, and Valu Time brand cigarettes for a one year period beginning on the date of approval of this Plan. We will keep records demonstrating compliance with this Plan.

Our sales by fiscal year are summarized in the chart below. Our fiscal year is the same as the calendar year. For fiscal year 2009 our actual sales are reported below. For fiscal years 2010 and 2011 our anticipated sales are reported below. The figures represent individual sticks sold.

Volume in Sticks

Year	Bailey's	Tahoe	Valu Time	Riverside
2009				
2010				
2011				

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

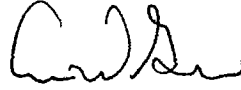
Thank you so much for your attention to this matter. Please feel free to call the undersigned if you have any questions.

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

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

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

Yours very truly,

A handwritten signature in black ink, appearing to read 'Everett W. Gee III', written in a cursive style.

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

cc: Mr. Malcolm L. Bailey, CEO

The warnings are as follows:

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

Selected packaging samples from those
submitted with the plan.

VALU TIME

Teal Menthol

100s

Made in U.S.A. | 20 Class A Cigarettes

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

VALU TIME

Teal Menthol

100s

Made in U.S.A. | 20 Class A Cigarettes

MANUFACTURED BY:
S&W TOBACCO CO.
1630 W. 15th St.
Des Moines, IA 50319 USA

DISTRIBUTED BY:
TOPCO ASSOCIATES, LLC
7711 Evans Point Road, Skokie, IL 60077
1-888-823-0159 (109600 585-511)

FSC



UNDERAGE SALE
PROHIBITED

VALU TIME

Teal Menthol 100s

DISTRIBUTED BY TOPCO ASSOCIATES LLC
7711 GROSS POINT ROAD, SKOKIE, IL 60077
1-888-423-0139 ©TOPCO SBR 510

MANUFACTURED BY S&M BRANDS, INC.
3662 ONTARIO ROAD
KEYSVILLE, VA 23947 USA

Filter Kings Box



200 CLASS A CIGARETTES
UNDERAGE SALE PROHIBITED



Filter Kings Box

Made in U.S.A. | 200 Class A Cigarettes



Filter Kings Box

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



0 11225 07045 7

FSC

Made in U.S.A. | 200 Class A Cigarettes

Filter Kings Box



Division of Advertising Practices

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

August 31, 2010

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

Dear Mr. Gee:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1340 ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by S&M Brands, Inc. ("S&M Brands") on August 31, 2010, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Bailey's, Tahoe, Riverside, and Valu Time brands of cigarettes.

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

Accordingly, S&M Brands' plan for simultaneous display of the four health warnings on packaging for the following varieties is hereby approved effective on the date of this letter through **August 30, 2011**:

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

Everett W. Gee, III, Esq.

August 31, 2010

Page 2

- thirteen varieties of the Riverside brand: Filter Kings (box and soft pack), Filter 100's soft pack, Blue Kings (box and soft pack), Blue 100's soft pack, Silver Kings soft pack, Silver 100's soft pack, Menthol Kings (box and soft pack), Menthol 100's soft pack, Teal Menthol Kings soft pack, and Teal Menthol 100's soft pack; and
- nine varieties of the Valu Time brand: Filter Kings (box and soft pack), Filter 100's soft pack, Gold Kings box, Gold 100's soft pack, Silver 100's soft pack, Menthol Kings box, Menthol 100's soft pack, and Teal Menthol 100's soft pack.

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

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

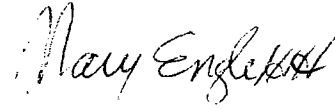
Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been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

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.

Everett W. Gee, III, Esq.
August 31, 2010
Page 3

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

Very truly yours,

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

Mary K. Engle
Associate Director

LORALI, INC.

August 20th, 2010

Mrs. Mary K. Engle
Associate Director
Division of Advertising Practices
Federal Trade Commission
600 Pennsylvania Avenue
Washington, DC 20580
Attention: Linda Henry

RE: Compañía Tabacalera Internacional S.A. (Director Brand Styles Update)

Dear Ms. Linda Henry:

The manufacturer *Compañía Tabacalera Internacional S.A.* has authorized Lorali, Inc. to be the importer of record for the Director Brand. On March 24th, 2008 the FTC approved Lorali, Inc's March 19th, 2008 plan to rotate the surgeon general warnings on eight varieties of the Director brand. The reason for this letter is to formally notify you that due to the new FDA regulation under Section 1140.16(a) we have modified the packaging and renamed the eight Director Brand's styles for which we previously had an FTC approval. The new styles which we now intend to import are:

Previously Approve Band Styles

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

Renamed Brand Styles

RED KING BOX
BLUE KING BOX
GREEN KING BOX
RED 100'S BOX
BLUE 100'S BOX
GREEN 100'S BOX
SILVER GREEN 100'S BOX
SILVER 100'S BOX

2229 NW 79 AVE DORAL, FL 33122
PHONE: 786.693.8070 / 305-970-3014
FAX: 1.866.636.2130 / 305-418.9327
EMAIL: paul@loralinc.com or leannav@loralinc.com

LORALI, INC.

We do not manufacture or import any other brand.

A. *Warning Label Rotation:* We will base the rotation of the Warning Label according to the product manufacturing date. We will rotate the health warnings on packs and cartons of the Director Brand quarterly as follows:

1. First Quarter (Jan. – Mar.): SURGEON GENERAL'S WARNING: Smoking Causes Lung Cancer, Heart Disease, Emphysema, And May Complicate Pregnancy.
2. Second Quarter (Apr. – June): SURGEON GENERAL'S WARNING: Quitting Smoking Now Greatly Reduces Serious Risks to Your Health.
3. Third Quarter (July – Sept.): SURGEON GENERAL'S WARNING: Smoking By Pregnant Women May Result in Fetal Injury, Premature Birth, And Low Birth Weight.
4. Fourth Quarter (Oct. – Dec.): SURGEON GENERAL'S WARNING: Cigarette Smoke Contains Carbon Monoxide.


The warnings will appear exactly as shown on the packs and cartons received by your office on August 19, 2010. We will maintain records demonstrating compliance with this plan.

Advertising:

Our company is not planning to advertise for this brand, and if we decide to do so in the future; we will present an advertising plan to the Federal Trade Commission in advance.

Should you have any questions please do not hesitate to contact me directly at 786-693-8070 or via email at paul@loralinc.com or leannav@loralinc.com.

Sincerely,


Leanna Vargas
Loral, Inc.

2229 NW 79 AVE DORAL, FL 33122
PHONE: 786.693.8070 / 305-970-3014
FAX: 1.866.636.2130 / 305-418.9327
EMAIL: paul@loralinc.com or leannav@loralinc.com

Selected packaging samples from those
submitted with the plan.



Director
GREEN
MADE IN
PARAGUAY
FSC



Director
GREEN



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

121
11

Director
GREEN

B5 V1

GREEN

Director



Director

BOX

CLASS A 200 FILTER CIGARETTES

Director

BLUE



SINCE 1907
INTERNATIONAL

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

CLASS A 200 FILTER CIGARETTES

BOX



SINCE 1907
INTERNATIONAL

Director

BLUE

BOX

CLASS A 200 FILTER CIGARETTES

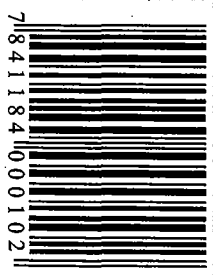


SINCE 1907
INTERNATIONAL

Director

BLUE

MADE IN
PARAGUAY



FSC

7841184000102



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

Division of Advertising Practices

August 31, 2010

Mr. Paul Mendoza
Lorali, Inc.
2229 NW 79 Avenue
Doral, FL 33122

Dear Mr. Mendoza:

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 - 1340 ("the Cigarette Act"). Pursuant to that delegation, Lorali, Inc.'s ("Lorali") March 19, 2008 plan for quarterly rotation of the four health warnings on packaging for eight box varieties of the Director brand of cigarettes was approved on March 24, 2008. You now propose in a letter August 20, 2010, to change the names of the eight varieties of the Director brand and modify the packaging accordingly.

It appears that the health warnings on the modified packaging for the re-named varieties of the Director brand received on August 19, 2010 meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness. Accordingly, Lorali's plan for quarterly rotation of the health warnings on packaging is hereby approved for the following eight box varieties of the Director brand: Red Kings, Blue Kings, Green Kings, Red 100's, Blue 100's, Green 100's, Silver Green 100's, and Silver 100's.

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

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

Please note that this letter only approves Lorali's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness of the warnings on Lorali's packaging. Moreover, it is not in any way an approval of any other design element, statement, or representation made on packaging for Lorali's cigarettes. Nor does this letter purport to interpret or express any opinion

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. Paul Mendoza
August 31, 2010
Page 2

about the adequacy of Lorali's packaging plan under the FSPTCA or any regulations that have been or might be promulgated by the Department of Health and Human Services under that statute, including but not limited to the Regulations Restricting the Sale and Distribution of Cigarettes and Smokeless Tobacco to Protect Children and Adolescents (published March 19, 2010).

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

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

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

Very truly yours,



Mary K. Engle
Associate Director

Warning Label Rotation

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

In order to comply with the rotation requirements for this brand, Smokers Suite will rotate the warnings as follows:

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

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

The Surgeon General's Health warnings will appear exactly as shown on the samples provided with my letter of June 1, 2010.

Records of Compliance

Smoker Suite will maintain full records to demonstrate compliance with this plan.

Advertising

Since Smokers Suite does not, and will not advertise the product to consumers, there is no need to submit an advertising Plan.

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

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

Respectfully submitted,
Smokers Suite, Inc.



Ricardo Elortegui
Vice President

c.c. Ms. Clovia Hutchins (via fax)
Federal Trade Commission

Selected packaging samples from those
submitted with the plan.



UNDERAGE
SALE
PROHIBITED

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



PLEASE
DON'T
LITTER

FSC
RUSSELL GROUP LLC
DELAWARE
Made in Canada
54-TI-113
Not for sale in Canada
Vente interdite au Canada

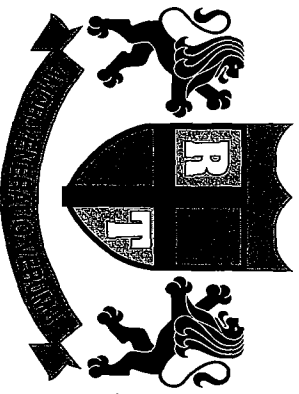
0 65258 27532 7

Future
100's

TPS

Future 100's

RUSSELL GROUP LLC
DELAWARE
Made in Canada
54-TL-113



Future 100's

200 CLASS 'A' CIGARETTES



UNDERAGE
SALE
PROHIBITED
Not for sale in Canada
Vente interdite au Canada

Future 100's

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

200 CLASS 'A' CIGARETTES

100's



Division of Advertising Practices

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

September 16, 2010

Mr. Ricardo Elortegui
Vice President
Smokers Suite, Inc.
360 Menores
Coral Gables, FL 33134

Dear Mr. Elortegui:

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. §§ 1331-1340 (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Smokers Suite, Inc. (“Smokers Suite”) on September 2, 2010, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for five varieties of the Future brand.

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

Accordingly, Smokers Suite’s plan for the display of the four health warnings on packaging is hereby approved for the following five 100’s soft pack varieties of the Future brand: Red, Gold, Silver, Dark Green, and Light Green.¹ This approval is effective on the date of this letter and ends on **September 15, 2011**.

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

¹ As set forth in its September 2, 2010 letter, Smokers Suite is using colors in the names of its cigarette varieties (*e.g.*, “Future Red soft pack 100’s”). We note that the color used for a variety’s packaging does appear to conform to the color used in its name. We note, however, that color names are not printed on the packaging (*e.g.*, the word “Red” does not appear on the packaging of the newly renamed “Future Red soft pack 100’s”).

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. Ricardo Elortegui
September 16, 2010
Page 2

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

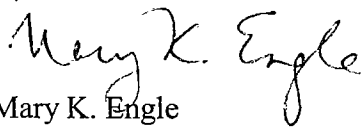
Please note that this letter only approves Smokers Suite's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention and Tobacco Control Act ("FSPTCA") concerning the rotation, size, and conspicuousness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

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

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

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

Very truly yours,


Mary K. Engle
Associate Director

LAW OFFICES OF
BARRY M. BOREN

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

borenlaw@bellsouth.net

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

September 14, 2010

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

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. Bonnie McGregor

Expansion and Renewal to the
Surgeon General's Health Warning Equalization Plan
for American Cigarette Company, Inc. for US-one 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., Fort Lauderdale, FL 33309. The phone number is (954) 974-8853. ACC wishes to renew its existing plan for equalization of the warnings on packaging of the US-one and Union brand cigarettes and expand its plan to equalize its health warning statements as required by 15 U.S.C. § 1333(c) by adding eight (8) new brand styles and replacing six (6) existing brand styles with new brand styles to its existing Surgeon General's Health Warning Plan for cigarettes they are manufacturing in the United States under the brand name "Union." ACC is also adding eight (8) new brand styles to its existing Surgeon General's Health Warning Plan for cigarettes they are manufacturing in the United States under the brand name "US-one." The contact person for the company will continue to be its President, Basil Battah, who can be reached at the above address and phone number.

ACC is aware that the use of descriptions such as "Lights," "Menthol Lights" and "Ultra Lights" was banned by the FDA after June 21, 2010, and since that date has manufactured no cigarettes using these descriptors. The brand styles which have been

discontinued are as follows:

Union Cigarettes: Lights King Size Soft Pack, Ultra Lights King Size Soft Pack, Menthol Lights King Size Soft Pack, Lights 100's Soft Pack, Ultra Lights 100's Soft Pack and Menthol Lights 100's Soft Pack.

ACC's February 19, 2009 plan for the display of the four (4) health warnings on the packaging of one variety of US-one brand cigarettes (Full Flavor King Size Box) and an advertising plan were approved by the FTC on March 5, 2009. A plan that added eight (8) hard pack varieties of the US-one brand was approved by the FTC on January 27, 2010. An expansion to include one (1) additional brand style (Menthol Silver Ice 100's Box) was approved by the FTC on July 14, 2010.

The amendment we are requesting will add the following US-one and Union brand styles to those previously submitted.

US-one Cigarettes - Additional Brand Styles to be Added:

King Size Box Red Background
King Size Box Gold Background
King Size Box Green Background

100's Box Red Background
100's Box Blue Background
100's Box Gold Background
100's Box Green Background (UPC Code 4378 201133-Pack; 4378 201143-Carton)
100's Box Light Green Background (UPC Code 4378 201134-Pack;
4378 201144-Carton)

Union Cigarettes - Additional Brand Styles Without Eagle Design to be Added:

100's Box Red Background
100's Box Blue Background
100's Box Gold Background
100's Box Green Background (UPC Code 4378 201098-Pack; 4378 201109-Carton)
100's Box Light Green Background (UPC Code 4378 201099-Pack;
4378 2001110-Carton)

King Size Box Red Background
King Size Box Gold Background
King Size Box Green Background

In addition, ACC will replace six (6) brand styles for the Union brand. The Union

brand was initially approved by the FTC on October 21, 2005, and now includes the following six (6) brand styles listed on the right side of the chart below.

Union Cigarettes - Replacement Brand Styles With Eagle Design to be Added:

<u>Old Name</u>	<u>New Name</u>
Lights King Size Box	King Size Box Gold
Ultra Lights King Size Box	King Size Box Platinum
Menthol Lights King Size Box	King Size Box Menthol Gold
Lights 100's Box	100's Box Gold
Ultra Lights 100's Box	100's Box Platinum
Menthol Light 100's Box	100's Box Menthol Gold

New Exhibits ("A" and "B") listing all the brand styles of the US-one and Union cigarettes ACC will be manufacturing are attached hereto.

The warnings on the following packs and cartons for Union cigarettes: Full Flavor King Size Soft Pack, Menthol King Size Soft Pack, Full Flavor 100's Soft Pack, Menthol 100's Soft Pack, Full Flavor King Size Box, Menthol King Size Box, Full Flavor 100's Box and Menthol 100's Box will appear exactly as on the samples submitted with our letters of October 19, 2006 and February 26, 2007.

The warnings on the following packs and cartons for US-one cigarettes: Full Flavor King Size Box, Gold King Size Box, Gold 100's Box, Menthol Ice King Size Box, Menthol Ice 100's Box, Silver King Size Box, Silver 100's Box, Platinum 100's Box and Menthol Silver Ice 100's Box will appear exactly as on the samples submitted with our letters of December 1, 2008, November 13, 2009, January 11, 2010, January 21, 2010 and May 20, 2010.

The warnings on the following packs and cartons: King Size Box Red Background, King Size Box Gold Background, King Size Box Green Background, 100's Box Red Background, 100's Box Blue Background, 100's Box Gold Background, 100's Box Green Background and 100's Box Light Green Background (for US-one cigarettes); King Size Box Gold, King Size Box Platinum, King Size Box Menthol Gold, 100's Box Gold, 100's Box Platinum and 100's Box Menthol Gold (for Union cigarettes with Eagle Design); 100's Box Red Background, 100's Box Blue Background, 100's Box Gold Background, 100's Box Green Background, 100's Box Light Green Background, King Size Box Red Background, King Size Box Gold Background and King Size Box Green Background (for Union cigarettes without Eagle design) will appear exactly as on the samples submitted with our letter of July 29, 2010.

The actual production packs and cartons for the six (6) replacement brand styles for

the Union brand cigarettes listed above and the additional brand styles (eight brand styles for US-one brand cigarettes and eight brand styles for Union brand cigarettes) were enclosed with our submission of July 29, 2010, and show exactly where and how the four (4) Surgeon General's health warnings will continue to appear on the individual packs and cartons of these brand styles that ACC will be manufacturing.

To date, the Surgeon General's warnings on packages for the brand styles of ACC's brands have been equalized in accordance with our plan. ACC continues to qualify as a small importer/manufacturer as defined by the Act based on the following figures:

ACC manufactured approximately [REDACTED] cigarettes in fiscal year¹ 2009 (all were Union, Prestige, US-one, Bravado² and Swint brands). To date, in fiscal year 2010, ACC has manufactured [REDACTED] cigarettes (all were Union, Prestige, Swint and US-one brands). ACC anticipates manufacturing approximately [REDACTED] cigarettes of all its brand styles (Union, Prestige, US-one, Swint and Bridgeport³) in fiscal year 2010.

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 equalize the four health warning statements required by 15 U.S.C. §1333(c) on the brand styles of the US-one and Union brands covered in this plan. Each of the four warning statements will appear on the packs and cartons of each brand style of US-one and Union cigarettes included in this plan and manufactured by ACC an equal number of times in the one year period beginning on the date this plan is approved. ACC will continue to maintain records demonstrating compliance with this plan.

ACC also has advertising rotation plans in place for its US-one and Union cigarettes. It is in compliance with these plans and wishes to make no changes to its advertising plans at this time.

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

² The Surgeon General's Health Warning Rotation Plan for Bravado brand cigarettes was withdrawn on July 14, 2009.

³ A Surgeon General's Health Warning Rotation Plan for Bridgeport cigarettes was approved by the FTC on June 30, 2010.

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

Page 5
September 14, 2010

All other provisions of the existing plan will remain in place. 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.

AMERICAN CIGARETTE COMPANY
US-ONE CIGARETTES
EXHIBIT "A"

Brand Styles

Full Flavor King Size Box
Gold King Size Box
Menthol Ice King Size Box
Silver King Size Box

Gold 100's Box
Silver 100's Box
Platinum 100's Box
Menthol Ice 100's Box
Menthol Silver Ice 100's Box

US-one Cigarettes - Additional Brand Styles to be Added:

King Size Box Red Background
King Size Box Gold Background
King Size Box Green Background

100's Box Red Background
100's Box Blue Background
100's Box Gold Background
100's Box Green Background (UPC Code 4378 201133-Pack;
4378 201143-Carton)
100's Box Light Green Background (UPC Code 4378 201134-Pack;
4378 201144-Carton)

AMERICAN CIGARETTE COMPANY
UNION CIGARETTES
EXHIBIT "B"

Union Brand Styles With Eagle Design

Current or Previous Name

New Name for Brand Styles Being Changed

Full Flavor King Size Soft Pack
Menthol King Size Soft Pack

Full Flavor 100's Soft Pack
Menthol 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

King Size Box Gold
King Size Box Platinum

King Size Box Menthol Gold

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

100's Box Gold
100's Box Platinum

100's Box Menthol Gold

Union Cigarettes - Additional Brand Styles to be Added (without Eagle design):

100's Box Red Background
100's Box Blue Background
100's Box Gold Background
100's Box Green Background (UPC Code 4378 201098-Pack; 4378 201109-Carton)
100's Box Light Green Background (UPC Code 4378 201099-Pack;
4378 201110-Carton)

King Size Box Red Background
King Size Box Gold Background
King Size Box Green Background

Selected packaging samples from those
submitted with the plan.



UNION

Filtered Cigarettes

100's

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

MADE IN U.S.A.
FORT LAUDERDALE,
FLORIDA
1-888-584-6065



CLASS A
20
CIGARETTES

UNION

100's BOX



100's

Filtered Cigarettes

UNION



515-1101-B

MADE IN U.S.A.

100'S BOX

UNION



MADE IN U.S.A.

UNRESEAL
SALE
PROHIBITED

King S

MADE in U.S.A.

Platinum

UNION



UNION

MADE in U.S.A.

10 CIGARETTES

SMOKING
CAUSES
LUNG
CANCER,
HEART
DISEASE,
EMPHYSEMA,
AND
MAY
COMPLICATE
PREGNANCY.



Platinum

King Size Box



UNION

MADE in U.S.A.

King Size Box

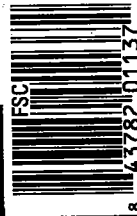
UNION CIGARETTE CO.

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

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



MADE IN U.S.A.
FORT LAUDERDALE,
FLORIDA
1-888-584-6065



CLASS A
20
CIGARETTES

MADE IN USA
PREMIUM BLEND

KING BOX



MADE IN USA
PREMIUM BLEND

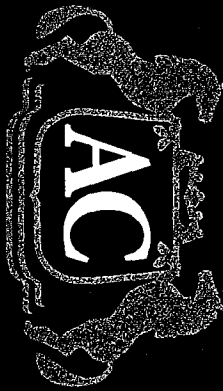
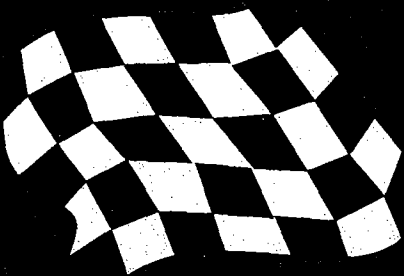


410-1003-D



UNDERAGE
SALE
PROHIBITED

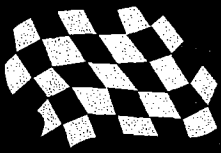
US ONE



KING BOX

MADE IN U.S.A.

US ONE



UNDERAGE
SALE
PROHIBITED

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



KING

US ONE

BOX





Division of Advertising Practices

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

September 20, 2010

Barry M. Boren, Esq.
One Datran
9100 South Dadeland Boulevard
Suite 1809
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. §§ 1331-1340 (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of American Cigarette Company, Inc. (“ACC”) on September 14, 2010, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the “US-one” and “Union” brands of cigarettes.

ACC’s sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letters dated October 19, 2006, February 26, 2007, December 1, 2008, November 13, 2009, January 11, 2010, January 21, 2010, May 20, 2010, and July 29, 2010 appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness. Accordingly, ACC’s plan for simultaneous display of the four health warnings on the following varieties is hereby approved effective on the date of this letter through **September 19, 2011:**¹

- seventeen Box varieties of the US-one brand: Full Flavor King, Gold (King and 100's), Menthol Ice (King and 100's), Silver (King and 100's), Platinum 100's, Menthol Silver Ice 100's, Red Background (King and 100's), Gold Background

¹ As set forth in its September 14, 2010 letter, ACC is using colors in the names of a number of its cigarette varieties (*e.g.*, “Red Background King Box”). We note that when a color is used in a variety’s name, the color used for that variety’s packaging does appear to conform to the color used in its name. We note, however, that such color names are not printed on the packaging (*e.g.*, the words “Red Background” do not appear on the packaging of the “Red Background King Box” brand styles).

(King and 100's), Green Background (King and 100's), Blue Background 100's, and Light Green Background 100's; and

- twenty-two varieties of the Union brand: Full Flavor soft pack (King and 100's), Menthol soft pack (King and 100's), Full Flavor Box (King and 100's), Menthol Box (King and 100's), Gold Box (with Eagle) (King and 100's), Platinum Box (with Eagle) (King and 100's), Menthol Gold Box (with Eagle) (King and 100's), Red Background Box (King and 100's), Blue Background Box 100's, Gold Background Box (King and 100's), Green Background Box (King and 100's), and Light Green Background Box 100's.

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

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

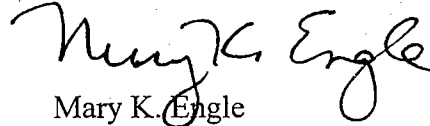
Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been prohibited. The FSPTCA also imposes registration and reporting requirements on tobacco manufacturers and importers. Moreover, the FSPTCA's "modified risk tobacco provisions" address the use of descriptors such as "light." You can find additional information at www.fda.gov/TobaccoProducts/default.htm, or www.fda.gov/TobaccoProducts/ResourcesforYou/ForIndustry/default.htm, and sign up for FDA email updates at www.fda.gov/TobaccoProducts/ResourcesforYou/ucm176164.htm.

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

Barry M. Boren, Esq.
September 20, 2010
Page 3

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

Very truly yours,

A handwritten signature in black ink that reads "Mary K. Engle". The signature is written in a cursive style with a large, 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) 670-5221

September 27, 2010

**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. Bonnie McGregor

Surgeon General's Health Warning Equalization Plan for
Ohserase Manufacturing, LLC for Signal and da Rez Cigarettes

Dear Ms. Engle:

Please be advised that we are the attorneys for a manufacturer of tobacco products, Ohserase Manufacturing, LLC ("Ohserase"), a New York limited liability corporation, with offices located at 393 Frogstown Rd., Hogansburg New York 13655, mailing address P.O. Box 1221, Hogansburg, New York 13655 and the phone number is (513) 358-4229.¹

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." Eli Tarbell and Justin

¹ Eli Tarbell d/b/a Ohserase Manufacturing, had health warning rotation plans approved by the FTC on February 2, 2009 and February 4, 2010 for Signal and da Rez cigarettes and Justin Tarbell db/a Ohserase Manufacturing had a health warning rotation plan approved by the FTC on July 30, 2010 for Signal cigarettes. Ohserase has changed its corporate structure from a sole proprietorship (d/b/a) to an LLC under the name Ohserase Manufacturing, LLC.

Tarbell are both members of the newly formed LLC and can be reached at the above address 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 the submissions of Eli Tarbell on December 3, 2008 and Justin Tarbell on July 16, 2010 and June 18, 2010 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.

Ohserase manufactured approximately [REDACTED] cigarettes in fiscal year² 2009 (all were Signal and da Rez brands). To date, in fiscal year 2010, Ohserase has manufactured [REDACTED] cigarettes (all were Signal and da Rez brands). Ohserase anticipates manufacturing approximately [REDACTED] cigarettes of all its brand styles (Signal and da Rez) in fiscal year 2010.³

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 brands. Each of the four warning statements will appear on the packs and cartons of each brand style of Signal and da Rez brand cigarettes manufactured by Ohserase an equal number of times in the one year period beginning on the date this plan is approved. Ohserase will maintain records demonstrating compliance with this plan.

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

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

³ All of the sales figures contained in this paragraph are a combined total of the sales made by Justin Tarbell and Eli Tarbell d/b/a Ohserase Manufacturing.

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 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 will comply with the plan by taking 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 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.

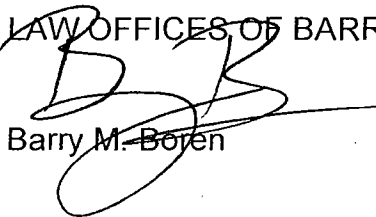
Ms. Mary Engle, Associate Director
Federal Trade Commission
Division of Advertising Practices

Page 4
September 27, 2010

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 read 'BMB', with a long horizontal stroke extending to the right.

Barry M. Boren

BMB:mw/lencs.

OHSERASE MANUFACTURING, LLC
SIGNAL CIGARETTES
EXHIBIT "A"

Brand Styles

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

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

Full Flavor King Size Box
Smooth King Size Box
Ultra Smooth King Size Box
Menthol King Size Box
Menthol Smooth King Size Box
Non-Filter King Size Box

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

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

OHSERASE MANUFACTURING, LLC
da REZ CIGARETTES
EXHIBIT "B"

Brand Styles

Full Flavor King Size Soft Pack

Full Flavor King Size Box

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



Division of Advertising Practices

September 30, 2010

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. §§ 1331-1340 (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of Ohserase Manufacturing, LLC (“Ohserase”) on September 27, 2010, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the “da Rez” and “Signal” brands of cigarettes.

Ohserase’s sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted on behalf of Eli Tarbell and Justin Tarbell (both of whom are now members of Ohserase) dated December 3, 2008, June 18, 2010 and July 16, 2010, appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness.¹

Ohserase’s plan for simultaneous display of the four health warnings on packaging for the following varieties is hereby approved effective on the date of this letter through **September 29, 2011**:

- Twenty-four varieties of the “Signal” brand: Full Flavor King (Soft Pack and Box), Smooth King (Soft Pack and Box), Ultra Smooth King (Soft Pack and Box), Menthol King (Soft Pack and Box), Menthol Smooth King (Soft Pack and Box), Non-filter King (Soft Pack and Box), Full Flavor 100's (Soft Pack and Box), Smooth 100's (Soft Pack and Box), Ultra Smooth 100's (Soft Pack and Box), Menthol 100's (Soft Pack and Box), Menthol Smooth 100's (Soft Pack and Box),

¹ Although some of the warnings on the sample packs submitted June 18, 2010 for the Signal brand contained capitalization errors, corrected samples were submitted on July 16, 2010. This approval pertains only to packaging that meets the requirements of the Cigarette Act.

Full Flavor Canadian Blend King Box, and Menthol Canadian Blend King Box;
and

- Two varieties of the “da Rez” brand, including Full Flavor Kings (soft pack and hard pack).

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

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

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

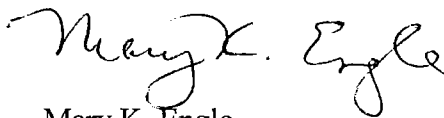
Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been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

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

Barry M. Boren, Esq.
September 30, 2010
Page 3

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

Very truly yours,

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

Mary K. Engle
Associate Director

Holland & Knight

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

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

September 29, 2010

VIA E-MAIL (AND MAIL)

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

Dear Ms. McGregor:

JT International U.S.A., Inc. received approval from the FTC on April 26, 2010 for its plan to equalize warnings on its “Wings” brand (and other brands). JT International U.S.A., Inc. is planning to introduce revised packages for all six of the brand styles of “Wing” cigarettes, namely, “Wings Red” king hard pack, “Wings Red” 100 hard pack, “Wings Gold” king hard pack, “Wings Gold” 100 hard pack, “Wings Menthol” king hard pack and “Wings Menthol” 100 hard pack. We submitted under cover of our letter dated September 8, 2010 the actual revised packages with all four health warnings. The warnings on the packages of “Wings” will appear exactly as shown on the samples submitted with our letter dated September 8, 2010. The warnings on the cartons of “Wings” will continue to appear exactly as shown on the samples submitted with our letter dated December 29, 2009.

The changes from the currently approved packaging are as follows:

- The packages have round corners (as do package for the “Wave” brand previously approved by the FTC)
- The colored chevron no longer extends to the side panels
- A colored base line has been added on all sides

Ms. Bonnie McGregor
September 29, 2010
Page 2

- Text concerning the country of manufacture, company name and telephone number on the side panel on the other side from the warning is in a smaller type size and the telephone number is changed
- Text at the bottom of the back panel has been removed.

As such, these changes to the packaging do not impact in any way on the location, size or other aspects of the health warning on the packaging (which in all cases is black lettering on a white background) or its conspicuousness.

In all other respects, JT International U.S.A., Inc. will maintain compliance with the approval dated April 26, 2010 and the submittals on which it was based. The packaging change will not affect the equalization of the health warnings thereon.

Please confirm that this packaging is approved. Our client has imminent production needs and therefore would appreciate it if this review could be handled as promptly as possible. A Federal Express airway bill which can be utilized to send an approval to me was enclosed with our letter dated September 10, 2010.

Thank you in advance for your kind and prompt consideration.

Very truly yours,



Neal N. Beaton

#9803540_v1

Selected packaging samples from those
submitted with the plan.

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



100's

20 CLASS A CIGARETTES

WINGS
Made in Turkey for
JT International U.S.A. Inc. Int.
To Contact Us 1-877-499-4974



FSC



XX.X
12762046



A M E R I C A N
B L E N D



A M E R I C A N
B L E N D

A PRODUCT OF
JT INTERNATIONAL
20 CLASS A
CIGARETTES



Division of Advertising Practices

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

September 30, 2010

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. §§ 1331-1340 (“the Cigarette Act”). Pursuant to that delegation, a plan filed on behalf of Japan Tobacco International U.S.A., Inc. and its affiliates (collectively “JTI”) on April 22, 2010, calling for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Wings brand of cigarettes, was approved on April 26, 2010.

By letter dated September 29, 2010, you now propose to modify the packs for certain varieties of the Wings brand.

It appears that the health warnings on the modified packs for the following six hard pack varieties of the Wings brand submitted with your letter dated September 8, 2010 continue to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness: Red (Kings and 100's), Gold (King and 100's) and Menthol (Kings and 100's).

I wish to remind you that the approval of JTI’s cigarette health warning statement rotation plan for packaging of the above varieties of the Wings brand expires on April 25, 2011.

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

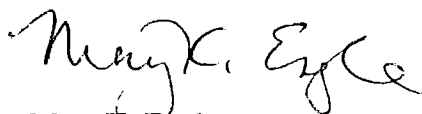
Neal N. Beaton, Esq.
September 30, 2010
Page 2

2010).

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

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

Very truly yours,



Mary K. Engle
Associate Director



Commonwealth

B R A N D S, I N C.

September 24, 2010

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

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

Dear Ms. Engle:

On April 15, 2010 and March 11, 2010 in correspondence to Rhondetta Walton, you advised that Commonwealth Brands' plan for the display of the four health warnings for packaging for the Sonoma brand had been approved.

Commonwealth Brands hereby requests approval for a revision for all styles of the Sonoma brand, the packaging of which has been redesigned.

SONOMA BRAND STYLES

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

These packages will replace the Sonoma packaging currently approved by the FTC. Sample packs and cartons for each brand style affected by this revision request were enclosed for your review and approval in correspondence dated July 28, 2010. The four health warnings will appear exactly as shown on the submitted samples. The warnings read precisely as required by the Federal Cigarette Labeling and Advertising Act.

Based on the sales volume for the one-year period ending December 31, 2009, of the Sonoma Brand styles listed above it appears that the Red Filter King Box variety manufactured by Commonwealth Brands will exceed one fourth of one percent (0.25%) of cigarettes sold in the United States. For this reason, Commonwealth Brands previously submitted a plan to the FTC to rotate warnings on this brand style.

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

www.commonwealthbrands.com
An IMPERIAL TOBACCO GROUP company

The Sonoma Red Filter King Box style will continue to follow the quarterly labeling rotation schedule previously approved by the FTC. None of Commonwealth Brands' other Sonoma brand styles will exceed one fourth of one percent (0.25%) of cigarettes sold in the United States for the one year period covered by our existing plan approved on March 11, 2010. The warnings on the remaining listed brand styles will continue to be equalized in accordance with Commonwealth Brands' March 11, 2010 plan.

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

If you require any additional information, please contact me.

Sincerely,

A handwritten signature in cursive script that reads "Rhondetta G. Walton". The signature is written in black ink and is positioned above the typed name and title.

Rhondetta G. Walton
Legal Counsel

Exhibit A – List of Brand Styles as of September 24, 2010
Exhibit B - Quarterly Warning Rotation Plan for Advertisements

EXHIBIT A

COMMONWEALTH BRANDS ROTATION PLAN
PACKAGING AND CARTON LABELS

BRAND STYLES AS OF SEPTEMBER 24, 2010

**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
GOLD FILTER LUXURY LENGTH BOX (f/k/a Light Filter Luxury Length Box)
MENTHOL FILTER LUXURY LENGTH
MENTHOL GREEN FILTER LUXURY LENGTH BOX (f/k/a Menthol Light Filter Luxury
Length Box)
BLACK FULL FLAVOR FILTER LUXURY LENGTH
WHITE LIGHT FILTER LUXURY LENGTH
GOLD SLIMS FILTER LUXURY LENGTH BOX (f/k/a Slims Light Filter Luxury Length Box)
MENTHOL GREEN SLIMS LUXURY LENGTH BOX (f/k/a Slims Menthol Light Filter Luxury
Length Box)

FORTUNA

RED FILTER KING SIZE BOX (f/k/a Full Flavor Filter King Size Box)
RED FILTER 100'S BOX (f/k/a Full Flavor 100's Box)
BLUE FILTER KING SIZE BOX (f/k/a Light Filter King Size Box)
BLUE FILTER 100'S BOX (f/k/a Lights 100'S Box)
MENTHOL FILTER DARK GREEN KING SIZE BOX (f/k/a Menthol Filter King Size Box)
MENTHOL FILTER DARK GREEN 100'S BOX (f/k/a Menthol 100's Box)
PALE BLUE FILTER KING BOX
PALE BLUE FILTER 100'S BOX
MENTHOL GREEN FILTER KING BOX
MENTHOL GREEN FILTER 100'S BOX
NON-FILTER SOFT PACK

GAULOISES

BLUE FILTER KING SIZE BOX (f/k/a Full Flavor Filter King Size Box)
RED FILTER KING SIZE BOX (f/k/a Light Filter King Size Box)
YELLOW FILTER KING SIZE BOX

GITANES

DARK BLUE FILTER KING SIZE BOX (f/k/a Full Flavor King Size Box)
BLUE FILTER KING SIZE BOX (f/k/a Light King Size Box)
ULTRA LIGHT KING SIZE BOX

MALIBU

LIGHT FILTER SLIMS 100'S BOX
LIGHT FILTER 100'S SOFT PACK
ULTRA LIGHT FILTER SLIMS 100'S BOX
ULTRA LIGHT FILTER 100'S SOFT PACK
MENTHOL LIGHT FILTER SLIMS 100'S BOX
MENTHOL LIGHT FILTER 100'S SOFT PACK
LIGHT FILTER 120'S SOFT PACK
MENTHOL LIGHT FILTER 120'S SOFT PACK

BLUE SLIMS FILTER 100'S BOX (LIP)
PINK SLIMS FILTER 100'S BOX (LIP)
MENTHOL GREEN SLIMS FILTER 100'S BOX (LIP)

MONTCLAIR

FULL FLAVOR FILTER KING SIZE SOFT PACK
FULL FLAVOR FILTER KING SIZE BOX
BLUE FILTER KING SIZE BOX (f/k/a Full Flavor Filter King Size Box (LIP))
FULL FLAVOR FILTER 100'S SOFT PACK
BLUE FILTER 100'S BOX (f/k/a Full Flavor Filter 100's Box (LIP))
LIGHT FILTER KING SIZE SOFT PACK
LIGHT FILTER KING SIZE BOX
GRAY FILTER KING SIZE BOX (f/k/a Light Filter King Size Box (LIP))
LIGHT FILTER 100'S SOFT PACK
GRAY FILTER 100'S BOX (f/k/a Light Filter 100's Box (LIP))
ULTRA LIGHT FILTER KING SIZE SOFT PACK
ULTRA LIGHT FILTER 100'S SOFT PACK
WHITE FILTER 100'S BOX (f/k/a Ultra Light Filter 100's Box (LIP))
MENTHOL LIGHT FILTER KING SIZE SOFT PACK
MENTHOL LIGHT FILTER 100'S SOFT PACK
MENTHOL GREEN FILTER 100'S BOX (f/k/a Menthol Light Filter 100's Box (LIP))
MENTHOL FILTER 100'S SOFT PACK
PURPLE SLIMS FILTER 100'S BOX (f/k/a Slims Light Filter 100's Box (LIP))
MENTHOL GREEN SLIMS FILTER 100'S BOX (f/k/a Slims Menthol Light Filter 100's Box (LIP))

REGAL

FULL FLAVOR FILTER KING SIZE BOX

RIVIERA

MENTHOL FILTER KING SIZE BOX
MENTHOL FILTER KING SIZE SOFT PACK
MENTHOL FILTER 100'S BOX
MENTHOL FILTER 100'S SOFT PACK

ROUTE 66

FULL FLAVOR FILTER KING SIZE BOX
LIGHT FILTER KING SIZE BOX

SONOMA

RED FILTER 100'S SOFT PACK (f/k/a Full Flavor Filter 100's Soft Pack)
RED FILTER 100'S BOX (f/k/a Full Flavor Filter 100's Box)
GOLD FILTER KING SIZE BOX (f/k/a Light Filter King Size Box)
GOLD FILTER 100'S SOFT PACK (f/k/a Light Filter 100's Soft Pack)
GOLD FILTER 100'S BOX (f/k/a Light Filter 100's Box)
BLUE FILTER 100'S SOFT PACK (f/k/a Ultra Light Filter 100's Soft Pack)
BLUE FILTER KING SIZE BOX (f/k/a Ultra Light King Size Box)
MENTHOL GREEN FILTER 100'S SOFT PACK (f/k/a Menthol Light Filter 100's Soft Pack)
MENTHOL GREEN FILTER KING SIZE BOX (f/k/a Menthol Light Filter King Size Box)
MENTHOL DARK GREEN FILTER KING SIZE BOX (f/k/a Menthol Filter King Size Box)
MENTHOL DARK GREEN FILTER 100'S SOFT PACK (f/k/a Menthol Filter 100's Soft Pack)
MENTHOL DARK GREEN FILTER 100'S BOX (f/k/a Menthol Filter 100's Box)
NON FILTER KING SIZE SOFT PACK

USA GOLD

RED FILTER KING SIZE SOFT PACK (f/k/a Full Flavor Filter King Size Soft Pack)
RED FILTER 100'S SOFT PACK (f/k/a Full Flavor Filter 100's Soft Pack)
GOLD FILTER KING SIZE SOFT PACK (f/k/a Light Filter King Size Soft Pack)
GOLD FILTER 100'S SOFT PACK (f/k/a Light Filter 100's Soft Pack)
BLUE FILTER KING SIZE SOFT PACK (f/k/a Silver Filter King Size Soft Pack)
BLUE FILTER KING SIZE BOX (f/k/a Silver Filter King Size Box)
BLUE FILTER 100'S SOFT PACK (f/k/a Silver Filter 100's Soft Pack)
BLUE FILTER 100'S BOX (f/k/a Silver Filter 100's Box)
MENTHOL GREEN FILTER KING SIZE SOFT PACK (f/k/a Menthol Gold Filter King Size Soft Pack)
MENTHOL GREEN FILTER 100'S BOX (f/k/a Menthol Gold Filter 100's Box)
MENTHOL GREEN FILTER 100'S SOFT PACK (f/k/a Menthol Gold Filter 100's Soft Pack)
MENTHOL FILTER KING SIZE SOFT PACK
MENTHOL FILTER KING SIZE BOX
MENTHOL FILTER 100'S SOFT PACK
MENTHOL FILTER 100'S BOX
NON FILTER KING SIZE SOFT PACK

WEST

RED FILTER KING SIZE BOX (f/k/a Full Flavor Filter King Size Box)
BLUE FILTER KING SIZE BOX (f/k/a Light Filter King Size Box)
MENTHOL DARK GREEN FILTER KING SIZE BOX (f/k/a Menthol Filter King Size Box)
MENTHOL GREEN FILTER KING SIZE BOX (f/k/a Menthol Light Filter King Box)
RED FILTER 100'S BOX (f/k/a Full Flavor Filter 100's Box)
BLUE FILTER 100'S BOX (f/k/a Light Filter 100's Box)
GRAY FILTER KING SIZE BOX (f/k/a Ultra Lights Filter King Size Box)
GRAY FILTER 100'S BOX (f/k/a Ultra Lights Filter 100's Box)
MENTHOL DARK GREEN FILTER 100'S BOX (f/k/a Menthol Filter 100's Box)
MENTHOL GREEN FILTER 100'S BOX (f/k/a Menthol Light Filter 100's Box)
NON FILTER SOFT PACK
MEDIUM FILTER KING SIZE BOX
SUPER LIGHTS FILTER KING SIZE BOX
ORIGINAL ICE FILTER KING SIZE BOX
ICE FILTER KING SIZE BOX
MEDIUM FILTER 100'S BOX
SUPER LIGHTS FILTER 100'S BOX
ORIGINAL ICE FILTER 100'S BOX
ICE FILTER 100'S BOX

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

USA GOLD

RED FILTER KING SIZE BOX (f/k/a Full Flavor Filter King Size Box)
RED FILTER 100'S BOX (f/k/a Full Flavor Filter 100's Box)
GOLD FILTER KING SIZE BOX (f/k/a Light Filter King Size Box)
GOLD FILTER 100'S BOX (f/k/a Light Filter 100's Box)

SONOMA

RED FILTER KING SIZE BOX (f/k/a Full Flavor Filter King Size Box)

EXHIBIT B

COMMONWEALTH BRANDS
ADVERTISING ROTATION PLAN

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	GAULOISES	GITANES	REGAL
FIRST	A	B	C	D
SECOND	B	C	D	A
THIRD	C	D	A	B
FOURTH	D	A	B	C
	ROUTE 66	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.

Selected packaging samples from those
submitted with the plan.

UNDERAGE
SALE
PROHIBITED

CLASS A
20
CIGARETTES



SONOMA

MADE IN USA

100s

SONOMA

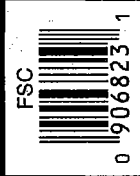
SONOMA

MADE IN USA

100s

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

COMMONWEALTH
BRANDS, INC.
MFG REIDSVILLE
NC 27320



SONOMA

100s

SOMNOMIA



SOMNOMIA

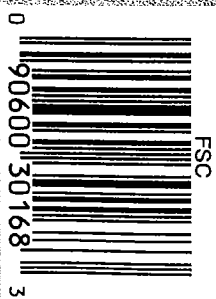
SURGEON GENERAL'S WARNING:
Cigarette Smoke
Contains Carbon Monoxide

SOMNOMIA

COMMONWEALTH BRANDS, INC.
REIDSBLE, NC 27320 USA

CLASS A
200 CIGARETTES/BOX

BOX





Division of Advertising Practices

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

September 30, 2010

Rhondetta G. Walton, Esq.
Commonwealth Brands, Inc.
P.O. Box 51587
Bowling Green, KY 42102

Dear Ms. Walton:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331-1340 (“the Cigarette Act”). Pursuant to that delegation, Commonwealth Brands, Inc.’s (“Commonwealth”) February 13, 2008 plan for quarterly rotation of the four health warnings on packaging for the Sonoma Full Flavor Kings hard pack variety was approved on February 21, 2008, and its March 3, 2010 plan for simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the Davidoff, Fortuna, Gauloises, Gitanes, Malibu, Montclair, Regal, Riviera, Route 66, Sonoma, USA Gold, and West brands of cigarettes was approved on March 11, 2010. On April 15, 2010, Commonwealth’s March 18, 2010 proposal to change the names and modify the packaging of certain varieties of the Davidoff, Fortuna, Montclair, Sonoma, USA Gold, and West brands was also approved.

By letter dated September 24, 2010, you now propose to modify the packaging for certain varieties of the Sonoma brand.¹

It appears that the health warnings on the modified packaging for the following varieties of the Sonoma brand submitted with your letter dated July 28, 2010 continue to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness:

Sonoma

Red Filter King Box
Red Filter 100's Soft Pack

¹ As set forth in its September 24, 2010 letter, Commonwealth is using colors in the names of a number of its cigarette varieties (*e.g.*, Sonoma Blue Filter King Box). Except as noted below, the color used for a variety’s packaging does conform to the color used in its name. We note, however, that color names are not printed on the packaging (*e.g.*, the word “Blue” does not appear on the packaging of the Sonoma Blue Filter King Box).

Red Filter 100's Box
Gold Filter King Box (tan packaging)
Gold Filter 100's Soft Pack (tan packaging)
Gold Filter 100's Box (tan packaging)
Blue Filter King Box (blue-gray packaging)
Blue Filter 100's Soft Pack (blue-gray packaging)
Menthol Green Filter King Box²
Menthol Green Filter 100's Soft Pack
Menthol Dark Green Filter King Box
Menthol Dark Green Filter 100's Soft Pack
Menthol Dark Green Filter 100's Box
Non-Filter King Size Soft Pack

I wish to remind you that the approval of Commonwealth's cigarette health warning statement rotation plan for packaging of the above varieties of the Sonoma brand (with the exception of the Red Filter King Box variety, which is on a quarterly rotation schedule) expires on March 10, 2011.

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

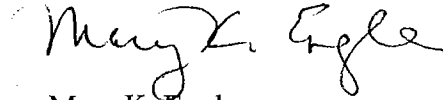
Because the FSPTCA imposes additional legal requirements on the marketing and sale of cigarettes, you should ensure that you are in compliance with those requirements. For example, since September 22, 2009, the use of certain characterizing flavors (other than tobacco or menthol) in cigarettes has been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

² We note that the word "menthol" does not appear on the packaging of either the "Menthol Dark Green" or the "Menthol Green" varieties of the Sonoma brand.

Rhondetta G. Walton, Esq.
September 30, 2010
Page 3

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

Very truly yours,

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

Mary K. Engle
Associate Director

The Marketing Group USA

September 28, 2010

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

RE: Annual Extension for the Approved Cigarette Health Warning Equalization Plan
New Packaging to meet FSPTCA standards

Dear Ms. Engle,

This letter is being submitted for the extension of the approval of the Surgeon General Warning Equalization Plan for the display of the four health warnings on packaging of the New York New York cigarette brand. The initial approval was issued on January 27, 2009 valid until January 26, 2010.

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

In addition, an extension was granted on April 01, 2010 valid until June 21, 2010 for Light hard pack (Kings and 100's), Menthol Light 100's hard pack and Ultra Light 100's.

Through the date of this application, the Surgeon General Warnings on our packaging for brand styles of The Marketing Group USA, Inc. brands have been equalized in accordance with our plans.

This request is to change the names of some of our brand styles, submit new packaging samples of our brand styles and consolidate the two approvals so that in the future both will expire on the same date.

The New York New York brand will continue to be manufactured in the United States by our contract manufacturer Joseph M. Anderson d/b/a Smokin Joes for The Marketing Group USA, Inc. Upon approval of this extension, the contract manufacturer will continue to manufacture these cigarettes under the authority of the Bureau of Alcohol,

Tobacco & Firearms (Manufacturer of Tobacco Products License TP-NY-168).

The Marketing Group USA, Inc. does not import cigarettes.

The Family Smoking Prevention and Tobacco Control Act (FSPTCA), prohibits the use of certain characterizing flavors other than tobacco or menthol. New packaging has been designed to comply with the FSPTCA and copies were attached as **Exhibit A** to our letter of August 05, 2010.

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 are the only brand styles of cigarettes that we manufacture and will be manufactured in accordance with both FTC and new FSPTCA rules and regulations:

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

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

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

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

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 **Exhibit A** to our letter of August 05, 2010.

The stick sales for the period June 01, 2009 to May 31, 2010 were [REDACTED] cartons, which equates to [REDACTED] sticks. Totals attached as **Exhibit B**.

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

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

Approval has been granted only for point of sale advertising up to 470 square inches in size. The approval was granted on December 16, 2009, valid to June 21, 2010. We are requesting an extension of the current advertising plan to continue point of sale advertising.

We 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. The four cigarette health warnings will be rotated quarterly in accordance with the rotation schedule attached as **Exhibit D**.

All of our advertising will be point of sale advertising less than 470 square inches in size. We do not intend to advertise on the internet at this time. All Advertising Health Warnings will conform to the specific size required, based upon the size of the advertisement.

The following Exhibit identifications were previously attached to our letter of September 17, 2009 and were the actual size exhibits of the warning formats that we will be using.

Exhibit B 1-8 for advertisements not to exceed 65 square inches

Exhibit C 1-8 for advertisements from 65 square inches to 110 square inches

Exhibit D 1-4 for advertisements from 110 square inches to 180 square inches

Exhibit E 1-4 for advertisements from 180 square inches to 360 square inches

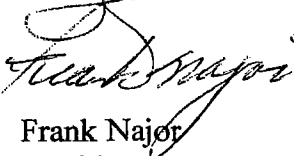
Exhibit F 1-4 for advertisements from 360 square inches to 470 square inches

The Marketing Group USA, Inc. is fully aware of the requirements set forth in the Federal Cigarette Labeling and Advertising Act and we will be fully compliant with the Statute. We will continuously maintain records of compliance with our approved advertising rotating plan.

The Marketing Group USA at this time does not plan to expand the current point of sale advertising plan. If however, The Marketing Group USA, Inc, decides to expand the advertising plan, we will submit a plan to the FTC and receive approval prior to engaging in any such advertising.

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

Sincerely,

A handwritten signature in cursive script, appearing to read "Frank Najor". The signature is written in black ink and is positioned above the printed name and title.

Frank Najor
President

EXHIBIT B

PRODUCT New York New York	STICKS (Actual Stick Sales Figures 6/1/2009-5/31/2010)
New York New York Full Flavor (Red) 100 Size Box	
New York New York Full Flavor (Red) King Size Box	
New York New York Light (Gold) 100 Size Box	
New York New York Light (Gold) King Size Box	
New York New York Menthol 100 Size Box	
New York New York Menthol King Size Box	
New York New York Menthol Light (Menthol Gold) 100 Size Box	
New York New York Nonfilter King Size Soft Pack	
New York New York Ultra Light (Silver) 100 Size Box	

Total Sticks:
Total Packs:
Total Cartons
Master Cases:

EXHIBIT C

PRODUCT NEW YORK NEW YORK	Total Estimated Stick Sales, 06/01/2010 to 05/31/2011
Red Box 100 Size	
Red Box King Size	
Gold Box 100 Size	
Gold Box King Size	
Menthol Box 100 Size	
Menthol Box King Size	
Menthol Gold Box 100 Size	
Silver Box 100 Size	
Non-Filter Box King Size	

TOTAL

Rotation Schedule for Point of Sale
Advertising

New York New York Cigarettes

Quarter	New York New York
Q1 Jan, Feb, March	B
Q2 April, May, June	C
Q3 July, Aug, Sept	D
Q4 Oct, Nov, Dec	A

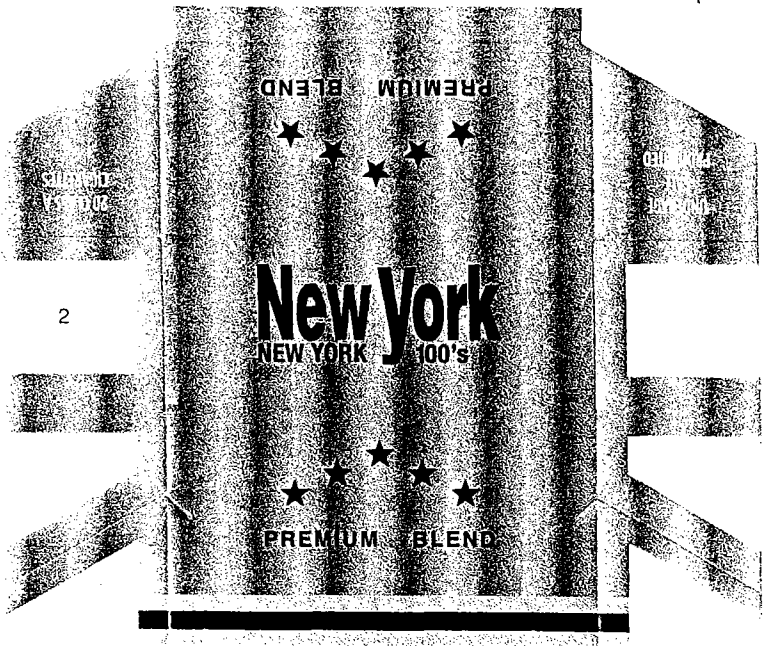
“A” SURGEON GENERAL’S WARNING: Smoking Causes Lung Cancer, Heart Disease, Emphysema, And May Complicate Pregnancy.

“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.



New York
NEW YORK 100's

SILVER BOX

MADE IN U.S.A.

SILVER BOX

MOB

028652

New York
NEW YORK 100's

20-02472
LC

MADE IN U.S.A.

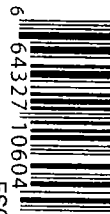
SILVER BOX

New York
NEW YORK 100's



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

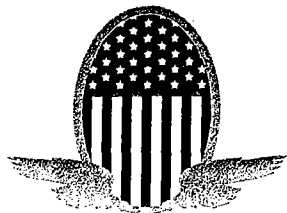
Sale Only Allowed in the United States.



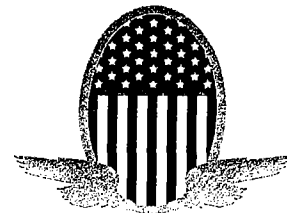
6 64327 10604 5

FSC

Product of
Marketing Group
U.S.A., INC.
TP NY 188



New York
NEW YORK



G O L D B O X



6 64327 10705 9
FSC

Sale Only Allowed in the United States.

New York
NEW YORK

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

X O B D O G



New York
NEW YORK



MADE IN U.S.A



PREMIUM BLEND



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

Division of Advertising Practices

September 30, 2010

Mr. Frank Najor
President
The Marketing Group USA, Inc.
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. § 1331-1340 (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a revised proposed plan filed by The Marketing Group USA, Inc. (“TMG”) on September 28, 2010, calling for (1) simultaneous display (*i.e.*, the alternative to quarterly rotation) of the four health warnings on packaging for certain varieties of the “New York New York” brand of cigarettes and (2) quarterly rotation of the four health warnings in advertising for the New York New York brand of cigarettes.

TMG’s plan for rotation of the warnings in advertising up to 470 square inches in size for the New York New York brand is hereby approved. Approval of this advertising plan assumes that the plan is implemented in good faith.

TMG’s sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging, and the warnings on the sample packs and cartons submitted with your letter dated August 5, 2010 appear to meet the requirements of the Cigarette Act in force as of the date of this letter for size and conspicuousness. Accordingly, TMG’s plan for simultaneous display of the four health warnings on packaging for the following nine Box varieties of the New York New York brand is hereby approved effective on the date of this letter through **September 29, 2011**: Red (King and 100's), Gold (King and 100's), Silver 100's, Menthol (King and 100's), Menthol Gold 100's, and Non-filter King.

Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.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.

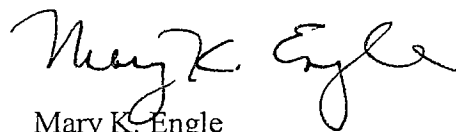
Mr. Frank Najor
September 30, 2010
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Please note that this letter only approves TMG's cigarette health warning statement rotation plan with respect to the statutory requirements in force prior to the June 22, 2009 enactment of the Family Smoking Prevention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

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

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

Very truly yours,



Mary K. Engle
Associate Director