



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

Division of Advertising Practices

July 14, 2008

MEMORANDUM

TO: Public Records
Office of the Secretary

FROM: Sallie Schools
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. January 7, 2008 letter from William H. Melton, Commonwealth Brands, Inc. to Mary K. Engle.
2. January 8, 2008 letter from Mary K. Engle to William H. Melton, Commonwealth Brands, Inc.
3. December 17, 2007 letters (2) from Barry M. Boren on behalf of Tantus Tobacco, LLC to Mary K. Engle.
4. January 11, 2008 letter from Mary K. Engle to Barry M. Boren on behalf of Tantus Tobacco, LLC.
5. December 28, 2007 letter from Marvin H. Ligon, Virginia Brands, LLC to Sallie Schools.
6. January 15, 2008 letter from Mary K. Engle to Marvin H. Ligon, Virginia Brands, LLC.
7. January 10, 2008 letter from Karen E. Delaney, Smokin Joes to Mary K. Engle.
8. January 17, 2008 letter from Mary K. Engle to Karen E. Delaney, Smokin Joes.
9. January 15, 2008 letter from Gregory J. Feron, Lighthouse Brands, LLC to Clovia Hutchins.
10. January 22, 2008 letter from Mary K. Engle to Gregory J. Feron, Lighthouse Brands, LLC.

11. January 18, 2008 letter from Jennifer Li, Carolina Tobacco Co. to Mary K. Engle.
12. January 24, 2008 letter from Mary K. Engle to Jennifer Li, Carolina Tobacco Co.
13. January 18, 2008 letter from Bhavani Parameswar, King Maker Marketing, to Mary K. Engle.
14. January 30, 2008 letter from Mary K. Engle to Bhavani Parameswar, King Maker Marketing.
15. February 4, 2008 letter from Sam Goodson, Virginia Carolina Corp., to Mary K. Engle.
16. February 4, 2008 letter from Mary K. Engle to Sam Goodson, Virginia Carolina Corp.
17. February 4, 2008 letter from Everett W. Gee III, S & M Brands, Inc. to Mary K. Engle.
18. February 6, 2008 letter from Mary K. Engle to Everett W. Gee III, S & M Brands, Inc.
19. February 11, 2008 letter from Craig A. Koenigs on behalf of European Cigarette Imports, Inc. to Mary K. Engle.
20. February 12, 2008 letter from Mary K. Engle to Craig A. Koenigs on behalf of European Cigarette Imports, Inc.
21. February 12, 2008 letter from Calvin A. Phelps, Windy City Tobacco Co., LLC to Sallie Schools.
22. February 12, 2008 letter from Mary K. Engle to Calvin A. Phelps, Windy City Tobacco Co.
23. February 12, 2008 letter from Sam Goodson, Virginia Carolina Corp., to Mary K. Engle.
24. February 19, 2008 letter from Mary K. Engle to Sam Goodson, Virginia Carolina Corp.
25. February 13, 2008 letter from Rhonda A. Anderson on behalf of Poker Tobacco Co. to Mary K. Engle.
26. February 19, 2008 letter from Mary K. Engle to Rhonda A. Anderson on behalf of Poker Tobacco Co.
27. February 19, 2008 letter from Karen E. Delaney, Smokin Joes, to Mary K. Engle.

28. February 19, 2008 letter from Mary K. Engle to Karen E. Delaney, Smokin Joes.
29. February 13, 2008 letter from William H. Melton, Commonwealth Brands, Inc. to Mary K. Engle.
30. February 21, 2008 letter from Mary K. Engle to William H. Melton, Commonwealth Brands, Inc.
31. February 20, 2008 letter from Calvin A. Phelps, Renegade Tobacco Co. to Mary K. Engle.
32. February 21, 2008 letter from Mary K. Engle to Calvin A. Phelps, Renegade Tobacco Co.
33. February 25, 2008 letter from Richard G. Saffire, D Cube LLC d/b/a Sovereign Tobacco Co. to Diana Finegold.
34. February 26, 2008 letter from Mary K. Engle to Richard G. Saffire, D Cube LLC d/b/a Sovereign Tobacco Co.
35. March 3, 2008 letter from William H. Melton, Commonwealth Brands, Inc. to Mary K. Engle.
36. March 5, 2008 letter from Mary K. Engle to William H. Melton, Commonwealth Brands, Inc.
37. March 3, 2008 letter from Barry M. Boren on behalf of Alpha Tobacco International, Inc. to Mary K. Engle.
38. March 5, 2008 letter from Mary K. Engle to Barry M. Boren on behalf of Alpha Tobacco International, Inc.
39. February 13, 2008 letter from Anne Kovach, Continental Tobacco USA, LLC to Mary K. Engle.
40. March 6, 2008 letter from Mary K. Engle to Anne Kovach, Continental Tobacco USA, LLC.
41. March 3, 2008 letter from Sam Goodson, Virginia Carolina Corp. to Mary K. Engle.
42. March 6, 2008 letter from Mary K. Engle to Sam Goodson, Virginia Carolina Corp.
43. March 5, 2008 letter from Calvin A. Phelps, Renegade Tobacco Co. to Mary K. Engle.

44. March 7, 2008 letter from Mary K. Engle to Calvin A. Phelps, Renegade Tobacco Co.
45. March 3, 2008 letter from Stuart M. Pape, Esq. on behalf of DFS Guam, LP to Mary K. Engle.
46. March 10, 2008 letter from Mary K. Engle to Stuart M. Pape, Esq. on behalf of DFS Guam, LP.
47. March 10, 2008 letter from S. B. Patel, Dhanraj Imports, Inc. to Aine Farrell.
48. March 13, 2008 letter from Mary K. Engle to S. B. Patel, Dhanraj Imports, Inc.
49. March 13, 2008 letter from Terri Albright, Premier Manufacturing, Inc. to Mary K. Engle.
50. March 13, 2008 letter from Mary K. Engle to Terri Albright, Premier Manufacturing, Inc.
51. March 10, 2008 letter from David A. Scott, Cheyenne International, LLC to Mary K. Engle.
52. March 17, 2008 letter from Mary K. Engle to David A. Scott, Cheyenne International, LLC.
53. March 19, 2008 letter from C. Randall Nuckolls, Esq. on behalf of Santa Fe Natural Tobacco Co. to Mary K. Engle.
54. March 19, 2008 letter from Mary K. Engle to C. Randall Nuckolls, Esq. on behalf of Santa Fe Natural Tobacco Co.
55. March 19, 2008 letter from Calvin A. Phelps, Alternative Brands, Inc. to Mary K. Engle.
56. March 19, 2008 letter from Mary K. Engle to Calvin A. Phelps, Alternative Brands, Inc.
57. March 12, 2008 letter from Jerry Gammons, GCorp, LLC to Mary K. Engle.
58. March 20, 2008 letter from Mary K. Engle to Jerry Gammons, GCorp, LLC.
59. March 19, 2008 letter from Paul Mendoza, Lorali Inc., to Mary K. Engle.
60. March 24, 2008 letter from Mary K. Engle to Paul Mendoza, Lorali Inc.

61. March 26, 2008 letter from Sally Baldwin, Natural Fresh Choice Tobacco Co., to Diana Finegold.
62. March 27, 2008 letter from Mary K. Engle to Sally Baldwin, Natural Fresh Choice Tobacco Co.
63. March 28, 2008 letter from Craig A. Koenigs on behalf of European Cigarette Imports, Inc. to Mary K. Engle.
64. March 31, 2008 letter from Mary K. Engle to Craig A. Koenigs on behalf of European Cigarette Imports, Inc.
65. March 31, 2008 letter from Charles Fuller, Cherokee Tobacco Co. to Mary K. Engle.
66. April 1, 2008 letter from Mary K. Engle to Charles Fuller, Cherokee Tobacco Co.
67. March 31, 2008 letter from Barry M. Boren on behalf of Tantus Tobacco, LLC to Mary K. Engle.
68. April 4, 2008 letter from Mary K. Engle to Barry M. Boren on behalf of Tantus Tobacco, LOLC.
69. April 1, 2008 letter from Neal N. Beaton on behalf of Japan Tobacco International U.S.A., Inc. to Mary K. Engle.
70. April 4, 2008 letter from Mary K. Engle to Neal N. Beaton on behalf of Japan Tobacco International U.S.A., Inc.
71. April 4, 2008 letter from Veronica Vilarchao on behalf of Dosal Tobacco Corp. to Mary K. Engle.
72. April 9, 2008 letter from Mary K. Engle to Veronica Vilarchao on behalf of Dosal Tobacco Corp.
73. April 7, 2008 letter from Nancyellen Keane on behalf of C.L.P., Inc. to Sallie Schools.
74. April 9, 2008 letter from Mary K. Engle to Nancyellen Keane on behalf of C.L.P., Inc.
75. April 8, 2008 letter from Gregory Dana, Good Times USA, LLC d/b/a National Trading, USA to Mary K. Engle.
76. April 9, 2008 letter from Mary K. Engle to Gregory Dana, Good Times USA, LLC d/b/a

National Trading, USA.

77. March 11, 2008 letter from Louis S. Carbone, Sherman's 1400 Broadway NYC, LTD (Nat Sherman), to Sallie Schools.
78. April 15, 2008 letter from Mary K. Engle to Louis S. Carbone, Sherman's 1400 Broadway NYC, LTD (Nat Sherman).
79. April 8, 2008 letters (3) from David J. Groesbeck on behalf of Venture Wholesale, Inc. to Diana Finegold.
80. April 16, 2008 letter from Mary K. Engle to David J. Groesbeck on behalf of Venture Wholesale, Inc.
81. April 7, 2008 letter from Joseph T. Wong on behalf of Konci G & D Management Group (USA) Inc. to Haley Zernich.
82. April 22, 2008 letter from Mary K. Engle to Joseph T. Wong on behalf of Konci G & D Management Group (USA) Inc.
83. April 16, 2008 letter from William H. Melton, Commonwealth Brands, Inc. to Mary K. Engle.
84. April 22, 2008 letter from Mary K. Engle to William H. Melton, Commonwealth Brands, Inc.
85. April 18, 2008 letter from Roberto Ribeiro, Belcorp of America, Inc. to Mary K. Engle.
86. April 22, 2008 letter from Mary K. Engle to Roberto Ribeiro, Belcorp of America, Inc.
87. April 22, 2008 letter from Denis Faucher, ITL (USA) Limited to Diana Finegold.
88. April 24, 2008 letter from Mary K. Engle to Denis Faucher, ITL (USA) Limited.
89. April 24, 2008 letter from Donna Woody, Sandia Tobacco Manufacturers, Inc. to Mary K. Engle.
90. April 25, 2008 letter from Mary K. Engle to Donna Woody, Sandia Tobacco Manufacturers, Inc.



Commonwealth
Brands, Inc.
P.O. Box 51587 Bowling Green, KY 42102 Ph. (270) 781-9100 Fax (270) 781-7651
www.commonwealthbrands.com

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

January 7, 2008

RE: COMMONWEALTH BRANDS INC. CIGARETTE LABELING ROTATION AND ADVERTISING PLANS

Dear Ms. Engle:

The following provides a supplement to Commonwealth Brands' 2007 Cigarette Labeling and Advertising Rotation plan, which was approved on January 11, 2007 and the supplemental plan to add the Tuscan brand approved on April 20, 2007, to add the Davidoff brand which is planned for introduction in January, 2008.

Davidoff will be available in six styles:

- Full Flavor Filter Luxury Length (93 mm) Box
- Light Filter Luxury Length (93 mm) Box
- Menthol Filter Luxury Length (93 mm) Box
- Menthol Light Filter Luxury Length (93 mm) Box
- Black Full Flavor Filter Luxury Length (93 mm) Box
- White Light Filter Luxury Length (93 mm) Box

Based on the sales volume for the one-year period ending September 30, 2007, it appears that one USA Gold brand style (Full Flavor Filter King Size Box) and one Sonoma brand style (Full Flavor Filter King Size Box) will exceed one fourth of one percent of cigarettes sold in the United States. The USA Gold brand style (Full Flavor Filter King Size Box) will continue to follow the quarterly rotation schedule previously approved for this style. The quarterly rotation schedule for Sonoma Full Flavor Filter King Size Box will be included in Commonwealth Brands' 2008 Labeling and Advertising Rotation plan. A listing of all Commonwealth Brands' styles is attached at Exhibit A.

The sales figures for each of Commonwealth Brands' styles that qualified for the exemption for the one-year period ending September 30, 2007, are reported in the attached Exhibit B. Industry sales for corresponding one-year period were 372.5 billion. The source of industry sales is The Maxwell Report, Fourth Quarter, 2006, and First, Second, and Third Quarters, 2007 (November, 2007).

Sample packs and cartons for each style of Davidoff Full Flavor Filter Box, Light Filter Box, Menthol Filter Box and Menthol Light Filter Box were enclosed with my December 12, 2007 letter. Davidoff Black Full Flavor Filter Box and Davidoff White Light Filter Box were previously submitted in our correspondence of November 9, 2007. The four health warnings will appear exactly as shown on those samples. The warnings read precisely as required by the Cigarette Act.

For all Davidoff brand styles, each of the four statutory warning labels will be displayed an equal number of times on all packages and cartons in a process during manufacturing that will insure an equal number of each warning notice being used for packages and cartons for each brand style for the one-year period beginning on the date of approval of this plan. To insure this, Commonwealth will require one-fourth of each package and carton material order to be printed with each of the four warnings. Commonwealth will maintain records documenting compliance with the rotation plan.

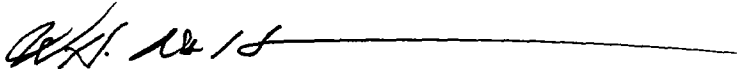
Commonwealth also proposes to expand its plan for advertising its' brands as approved to include the Davidoff brand.

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

Commonwealth Brands will continue to utilize the previously approved warning rotation schedule for advertising for the Malibu, Montclair, Riviera, Sonoma, Tuscany and USA Gold brands. The advertising schedule for Davidoff is included in Exhibit C.

If you require any additional information, please contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "W.H. Melton", followed by a long horizontal line extending to the right.

William H. Melton
Vice President, Compliance and Regulations

EXHIBIT A

COMMONWEALTH BRANDS ROTATION PLAN
PACKAGING AND CARTON LABELS

BRAND STYLES AS OF January 7, 2008

BRAND STYLE

DAVIDOFF	FULL FLAVOR FILTER LUXURY LENGTH (93 MM) BOX
DAVIDOFF	LIGHT FILTER LUXURY LENGTH (93 MM) BOX
DAVIDOFF	MENTHOL FILTER LUXURY LENGTH (93 MM) BOX
DAVIDOFF	MENTHOL LIGHT FILTER LUXURY LENGTH (93 MM) BOX
DAVIDOFF	BLACK FULL FLAVOR FILTER LUXURY LENGTH (93 MM) BOX
DAVIDOFF	WHITE LIGHT FILTER LUXURY LENGTH (93 MM) BOX
MALIBU	LIGHT FILTER SLIMS BOX 100'S
MALIBU	LIGHT FILTER 100'S SOFT PACK
MALIBU	ULTRA LIGHT FILTER SLIMS BOX 100'S
MALIBU	ULTRA LIGHT FILTER 100'S SOFT PACK
MALIBU	MENTHOL LIGHT FILTER SLIMS BOX 100'S
MALIBU	MENTHOL LIGHT FILTER 100'S SOFT PACK
MALIBU	LIGHT FILTER 120'S SOFT PACK
MALIBU	MENTHOL LIGHT FILTER 120'S SOFT PACK
MONTCLAIR	FULL FLAVOR FILTER KING SIZE SOFT PACK
MONTCLAIR	FULL FLAVOR FILTER BOX KING SIZE
MONTCLAIR	FULL FLAVOR FILTER 100'S SOFT PACK
MONTCLAIR	LIGHT FILTER KING SIZE SOFT PACK
MONTCLAIR	LIGHT FILTER BOX KING SIZE
MONTCLAIR	LIGHT FILTER 100'S SOFT PACK
MONTCLAIR	ULTRA LIGHT FILTER KING SIZE SOFT PACK
MONTCLAIR	ULTRA LIGHT FILTER 100'S SOFT PACK
MONTCLAIR	MENTHOL LIGHT FILTER KING SIZE SOFT PACK
MONTCLAIR	MENTHOL LIGHT FILTER 100'S SOFT PACK
MONTCLAIR	MENTHOL FILTER 100'S SOFT PACK
RIVIERA	MENTHOL FILTER BOX KING SIZE
RIVIERA	MENTHOL FILTER KING SIZE SOFT PACK
RIVIERA	MENTHOL FILTER BOX 100'S
RIVIERA	MENTHOL FILTER 100'S SOFT PACK
SONOMA	FULL FLAVOR FILTER KING SIZE BOX
SONOMA	FULL FLAVOR FILTER 100'S SOFT PACK
SONOMA	FULL FLAVOR FILTER 100'S BOX
SONOMA	LIGHT FILTER KING SIZE BOX
SONOMA	LIGHT FILTER 100'S SOFT PACK
SONOMA	LIGHT FILTER 100'S BOX
SONOMA	ULTRA LIGHT FILTER 100'S SOFT PACK

SONOMA	MENTHOL LIGHT FILTER 100'S SOFT PACK
SONOMA	MENTHOL LIGHT FILTER KING SIZE BOX
SONOMA	MENTHOL FILTER KING SIZE BOX
SONOMA	MENTHOL FILTER 100'S SOFT PACK
SONOMA	MENTHOL FILTER 100'S BOX
SONOMA	FULL FLAVOR FILTER KING SIZE BOX
SONOMA	NON FILTER KING SIZE SOFT PACK

TUSCANY	FULL FLAVOR FILTER KING SIZE BOX
TUSCANY	FULL FLAVOR FILTER 100'S BOX
TUSCANY	LIGHT FILTER KING SIZE BOX
TUSCANY	LIGHT FILTER 100'S BOX
TUSCANY	ULTRA LIGHT FILTER 100'S BOX
TUSCANY	MENTHOL FILTER KING SIZE BOX
TUSCANY	MENTHOL LIGHT FILTER KING SIZE BOX
TUSCANY	MENTHOL LIGHT FILTER 100'S BOX

USA GOLD	FULL FLAVOR FILTER KING SIZE SOFT PACK
USA GOLD	FULL FLAVOR FILTER 100'S BOX
USA GOLD	FULL FLAVOR FILTER 100'S SOFT PACK
USA GOLD	LIGHT FILTER KING SIZE SOFT PACK
USA GOLD	LIGHT FILTER KING SIZE BOX
USA GOLD	LIGHT FILTER 100'S BOX
USA GOLD	LIGHT FILTER 100'S SOFT PACK
USA GOLD	ULTRA LIGHT FILTER KING SIZE SOFT PACK
USA GOLD	ULTRA LIGHT FILTER 100'S SOFT PACK
USA GOLD	ULTRA LIGHT FILTER 100'S BOX
USA GOLD	MENTHOL LIGHT FILTER KING SIZE SOFT PACK
USA GOLD	MENTHOL LIGHT FILTER 100'S BOX
USA GOLD	MENTHOL LIGHT FILTER 100'S SOFT PACK
USA GOLD	MENTHOL FILTER KING SIZE SOFT PACK
USA GOLD	MENTHOL FILTER KING SIZE BOX
USA GOLD	MENTHOL FILTER 100'S SOFT PACK
USA GOLD	MENTHOL FILTER 100'S BOX
USA GOLD	NON FILTER KING SIZE SOFT PACK

BRAND STYLES UTILIZING THE QUARTERLY WARNING STATEMENT ROTATION:

USA GOLD	FULL FLAVOR FILTER KING SIZE BOX
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2/17/07 13:33:26

Commonwealth Brands, Inc.
Cigarette Volume (000's)
October 1, 2006 - September 30, 2007

Brand	Style Number	Description	TOTAL STICKS (000)
Malibu	00200	MALIBU LIGHT 120	[REDACTED]
	00201	MALIBU LT 100'S	
	00202	MALIBU ULLT 100'S	
	00203	MALIBU MT LT 100'S	
	00204	Malibu Lt Sl	
	00205	MALIBU UT LT SL	
	00206	MALIBU MN LT SL	
	00207	MALIBU MENTHOL LIGHT 120	
		Malibu TOTAL	[REDACTED]
Montclair	03220	Montclair Full Flavor Kin	[REDACTED]
	03221	Montclair Light King 6M	
	03222	Montclair Full Flavor 100	
	03223	Montclair Light 100 6M	
	03224	Montclair Menthol Light 1	
	03225	Montclair Ultra Light 100	
	03729	Montclair FF Kg Box	
	03730	Montclair Lights Kings Bo	
	03734	Montclair Mnt Lt Kings	
	03738	Montclair FF Menthol 100'	
	03739	Montclair Ultra Lights Ki	
	33220	LIP Montclair FF King 6M	
	33221	LIP Montclair Light King	
	33222	LIP Montclair FF 100 6M	
	33223	LIP Montclair Light 100 6	
	33224	LIP Montclair Ment Lt 100	
	33225	LIP Montclair Ul Lt 100 6	
	33729	LIP Montclair FF Kg Box	
	33730	LIP Montclair Lights Kg B	
	33734	LIP Montclair Mnt Lt King	
33738	LIP Montclair FF Menthol		
33739	LIP Montclair Ultra Lts K		
		Montclair TOTAL	[REDACTED]
Riviera	03851	Riviera Menthol Kings	[REDACTED]
	03853	Riviera Menthol 100's	
	03854	Riviera Kings Box	
	03855	Riviera Menthol 100's Box	
		Riviera TOTAL	[REDACTED]
Sonoma	04269	Sonoma FF Ment 100 Box	[REDACTED]

and	Style Number	Description	TOTAL STICKS (000)	
noma	04274	Sonoma FF Menthol King Bo		
	04275	Sonoma Light Menthol King		
	04276	Sonoma FF King Box 6M		
	04277	Sonoma FF 100 Box		
	04278	Sonoma Menthol Lt 100 6M		
	04279	SONOMA FF MENTHOL 100		
	04280	Sonoma Ultra Lt 100 6M		
	04281	Sonoma Light 100 6M		
	04282	Sonoma FF 100 6M		
	04283	Sonoma Non-Filter King		
	04284	Sonoma Light King Box 6M		
	04285	Sonoma Light 100 Box 6M		
	34269	LIP Sonoma FFM 100 Box		
	34274	LIP Sonoma FF Ment Kg Box		
	34275	LIP Sonoma Lt Ment Kg Box		
	34276	LIP Sonoma FF King Box 6M		
	34277	LIP Sonoma FF 100 Box		
	34278	LIP Sonoma Ment Lt 100 6M		
	34279	LIP SONOMA FF MENT 100		
	34280	LIP Sonoma Ultra Lt 100 6		
	34281	LIP Sonoma Light 100 6M		
	34282	LIP Sonoma FF 100 6M		
	34283	LIP Sonoma Non-Filter Kin		
	34284	LIP Sonoma Lt King Box 6M		
	34285	LIP Sonoma Lt 100 Box 6M		
		Sonoma TOTAL		
CANY	05240	Tuscany Full Flavor King		
	05241	Tuscany Full Flavor 100 B		
	05242	Tuscany Light King Box		
	05244	Tuscany Light 100 Box		
	05245	Tuscany Ult Lt 100 Box		
	05264	Tuscany FF Menthol KG Box		
	05265	Tuscany Light Menthol Kin		
	05266	Tuscany Lt Men 100 Box		
	35240	LIP Tuscany FF King Box		
	35241	LIP Tuscany FF 100 Box		
	35242	LIP Tuscany Light King Bo		
	35244	LIP Tuscany Light 100 Box		
	35245	LIP Tuscany Ult Lt 100 Bo		
	35264	LIP Tuscany FF Menthol KG		
	35265	LIP Tuscany Lt Ment King		
	35266	LIP Tuscany Lt Men 100 Bo		

Brand	Style Number	Description	TOTAL STICKS (000)
		TUSCANY TOTAL	
USA Gold	01208	USA Gold FF Menthol King	
	01209	USA Gold Full Flavor 100	
	01210	USA Gold Light 100 Box	
	01211	USA Gold FF 100 Box	
	01212	USA Gold FF Menthol KG Bo	
	01213	USA Gold Ultra Lt 100 Box	
	01214	USA Gold FF Menthol 100 B	
	01215	USA Gold Non-Filter King	
	01216	USA Gold FF King Box 6M	
	01217	USA Gold Lights Kings Box	
	01218	USA Gold Ultra Light King	
	01219	USA Gold Ultra Lt 100 6M	
	01228	USA Gold Light 100 6M	
	01232	USA Gold Lt Men 100 Box	
	01233	USA Gold Light King 6M	
	01234	USA Gold Full Flavor Kg 6	
	01235	USA Gold Menthol Light Ki	
	01236	USA Gold Menthol Lt 100 6	
	01237	USA Gold FF Menthol 100's	
	31208	LIP USA Gold FF Ment Kg 6	
	31209	LIP USA Gold FF 100 6M	
	31210	LIP USA Gold Light 100 Bo	
	31211	LIP USA Gold FF 100 Box	
	31212	LIP USA Gold FF Ment KG B	
	31213	LIP USA Gold Ult Lt 100 B	
	31214	LIP USA Gold FF Ment 100	
	31215	LIP USA Gold Non-Filter 6	
	31216	LIP USA Gold FF Kg Box 6M	
	31217	LIP USA Gold Lt Kg Box 6M	
	31218	LIP USA Gold Ul Lt King	
	31219	LIP USA Gold Ul Lt 100 6M	
	31228	LIP USA Gold Light 100 6M	
	31232	LIP USA Gold Lt Men 100 B	
	31233	LIP USA Gold Light King 6	
	31234	LIP USA Gold FF Kg 6M	
	31235	LIP USA Gold Ment Lt Kg	
	31236	LIP USA Gold Ment Lt 100	
	31237	LIP USA Gold FF Ment 100	
		USA Gold TOTAL	
		FINAL TOTAL	

EXHIBIT C

COMMONWEALTH BRANDS ROTATION PLAN
ADVERTISING MATERIALS

QUARTER IN WHICH
MATERIALS ARE PRODUCED

WARNING NOTICE UTILIZED

BRAND

USA GOLD

RIVIERA

SONOMA

FIRST
SECOND
THIRD
FOURTH

A
B
C
D

B
C
D
A

C
D
A
B

MONTCLAIR

MALIBU

TUSCANY

FIRST
SECOND
THIRD
FOURTH

D
A
B
C

D
A
B
C

B
C
D
A

DAVIDOFF

FIRST
SECOND
THIRD
FOURTH

A
B
C
D

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

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

20
Class A
Cigarettes

Davidoff

UNDERAGE
SALE
PROHIBITED

Davidoff

ora-ito®

These carefully selected
tobaccos have been
skillfully blended
to assure your pleasure.

Fino Davidoff

Davidoff

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

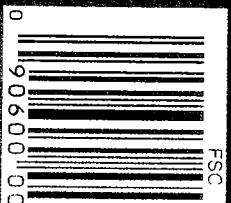


0 FSC

Made in Ukraine
for Commonwealth Brands, Inc.
Raleigh, NC 27320
under license of
Davidoff & Cie SA, Geneva

*James
Dawson*

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



Dawson

CLASS



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

Division of Advertising Practices

January 8, 2008

Mr. William H. Melton
Vice President, Compliance and Regulations
Commonwealth Brands, Inc.
900 Church St.
Bowling Green, KY 42101

Dear Mr. Melton:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, et seq. ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Commonwealth Brands, Inc. ("Commonwealth") on January 7, 2008, calling for quarterly rotation of the four health warnings in advertising for the Davidoff brand of cigarettes, and for the simultaneous display of the four health warnings on the packaging of six hard pack varieties of that brand.

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

Commonwealth'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 November 9, 2007 letter, and on the revised packs and cartons submitted with your December 12, 2007 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness.¹ Commonwealth's plan for the display of the four health warnings on packaging for the Davidoff brand is hereby approved for the following six 93 millimeter hard pack varieties: Full Flavor, Light, Menthol, Menthol Light, Black Full Flavor, and White Light. This approval is effective on the date of this letter and ends on January 7, 2009. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating

¹ Although the warnings on the packaging of some of the brand styles initially submitted were not sufficiently conspicuous, corrected samples were submitted. This approval only pertains to packaging that meets the requirements of the Cigarette Act.

William H. Melton

January 8, 2008

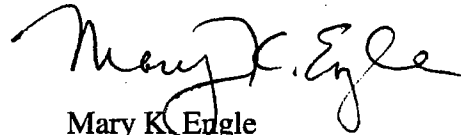
Page 2

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

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

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

Very truly yours,

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

Mary K. Engle
Associate Director

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**

Datran One
9100 South Dadeland Boulevard
Suite 1800
Miami, Florida 33156

borenlaw@bellsouth.net

Telephone
(305) 670-2200
Facsimile
(305) 670-0032

December 17, 2007

**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
Surgeon General's Health Warning Equalization Plan
For Tantus Tobacco, LLC For Berkley Cigarettes**

Dear Ms. Engle:

Please be advised that we are the attorneys for a manufacturer of tobacco products, Tantus Tobacco, LLC ("Tantus"), a Kentucky limited liability corporation, with offices located at 200 Progress Dr., Russell Springs, Kentucky 42642 and the mailing address is P.O. Box 1030, Jamestown, Kentucky 42629. Tantus' phone number is (270) 866-8888. Tantus wishes to expand its plan to equalize its health warning statements as required by 15 U.S.C. §1333(c) by adding five (5) new brand styles to each of its existing Surgeon General's Health Warning Plan for cigarettes they are manufacturing in the United States under the brand name "Berkley." 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.

Tantus wishes to amend Exhibit "A" (Berkley's list of brand styles) attached to its equalization plan which was approved by the FTC on April 20, 2005. A copy of the FTC approval letter is attached hereto as Exhibit "B." Tantus would like this expansion plan to expire May 29, 2008 with the Tantus plan that was approved on May 30, 2007 (see attached Exhibit "C")

The amendment we are requesting will add the following Berkley brand styles to the previously submitted:

Berkley Additional Brand Styles:

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

A new Exhibit "A" listing all the brand styles of the Berkley Cigarettes Tantus will be manufacturing are attached hereto. Enclosed with this submission are actual production packs and cartons for the new brand styles being submitted which show exactly where and how the four (4) Surgeon General's health warnings will appear on the individual packs and cartons Tantus will be manufacturing.

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

Tantus manufactured approximately [REDACTED] cigarettes (all were either Golden Blend, Berkley or Berley brand cigarettes) in fiscal year 2006. In fiscal 2007 to date,¹ it has manufactured approximately [REDACTED] cigarettes (all were Golden Blend, 24/7, Dillon, Dixon, Superior, Berkley, Berley, Main Street, Sport and GSmoke brand cigarettes). Tantus anticipates manufacturing approximately [REDACTED] cigarettes of all its brand styles (Dixon, Dillon, 24/7, Superior, Golden Blend, Berkley, GSmoke, Main Street, Sport and Berley) in fiscal year 2007.

No one brand style of cigarettes sold by Tantus has for the past fiscal year constituted more than 1/4 of 1% of all the cigarettes sold in the United States in such year. and no one brand style will constitute more than 1/4 of 1% of all the cigarettes sold in the United States in the next fiscal year. In addition, more than one-half of the cigarettes manufactured by Tantus for sale in the United States 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, Tantus wishes to submit a plan to equalize for each brand style the health warning statements as required by 15 U.S.C. §1333(c) for its Berkley brand. Each of the four warning statements will appear on the packs and cartons of each brand style of cigarettes manufactured by Tantus an equal number of times in the one year period beginning on the date this plan is approved.

¹ Tantus' fiscal year coincides with the calendar year.

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

Page 3
December 17, 2007

Tantus also has an advertising rotation plan in place for its Berkley 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.

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

BERKLEY CIGARETTES

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

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

Full Flavor King Size Box
Lights King Size Box

Additional Brand Styles to be Added:

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



Division of Advertising Practices

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

April 20, 2005

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

Dear Mr. Boren:

The Federal Trade Commission ("the Commission") has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed the revised proposed plan on behalf of Tantus Tobacco, LLC ("Tantus") on April 19, 2005 calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Berkley brand of cigarettes.

Tantus's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your letter of appear to comply with the requirements of the Cigarette Act for size and conspicuousness. Tantus's March 24, 2005 plan is hereby approved for eleven soft pack varieties of the Berkley brand of cigarettes (Full Flavor kings, Light kings, Ultra Light kings, Menthol kings, Menthol Light kings, Non-filter kings, Full Flavor 100s, Light 100s, Ultra Light 100s, Menthol 100s, and Menthol Light 100s) and two box varieties of the brand (Full Flavor kings and Light kings). This approval is effective on the date of this letter and ends on April 19, 2006. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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

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

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

Barry Boren, Esq.

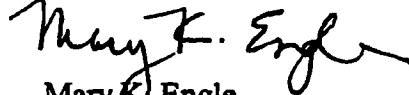
April 20, 2005

Page 2

ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services.

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

Very truly yours,

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

Mary K. Engle
Associate Director



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

Division of Advertising Practices

May 30, 2007

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

Dear Mr. Boren:

The Federal Trade Commission ("the Commission") has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed the revised proposed plan filed on behalf of Tantus Tobacco, LLC ("Tantus") on May 23, 2007 calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Berkley brand of cigarettes.

Tantus's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your letter of March 9, 2005 appear to comply with the requirements of the Cigarette Act for size and conspicuousness. Tantus's plan for packaging is hereby approved for eleven soft pack varieties of the Berkley brand of cigarettes (Full Flavor kings, Light kings, Ultra Light kings, Menthol kings, Menthol Light kings, Non-filter kings, Full Flavor 100s, Light 100s, Ultra Light 100s, Menthol 100s, and Menthol Light 100s) and two box varieties of the brand (Full Flavor kings and Light kings). This approval is effective on the date of this letter and ends on May 29, 2008. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

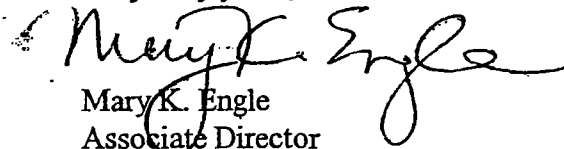
You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services.

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

Barry M. Boren, Esq.
May 30, 2007
Page 2

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

Datran One
9100 South Dadeland Boulevard
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borenlaw@bellsouth.net

Telephone
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Facsimile
(305) 670-0032

December 17, 2007

**CONTAINS TRADE SECRETS
AND CONFIDENTIAL
BUSINESS INFORMATION
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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
Surgeon General's Health Warning Equalization Plan
For Tantus Tobacco, LLC For Golden Blend Cigarettes

Dear Ms. Engle:

Please be advised that we are the attorneys for a manufacturer of tobacco products, Tantus Tobacco, LLC ("Tantus"), a Kentucky limited liability corporation, with offices located at 200 Progress Dr., Russell Springs, Kentucky 42642 and the mailing address is P.O. Box 1030, Jamestown, Kentucky 42629. Tantus' phone number is (270) 866-8888. Tantus wishes to expand its plan to equalize its health warning statements as required by 15 U.S.C. §1333(c) by adding five (5) new brand styles to each of its existing Surgeon General's Health Warning Plan for cigarettes they are manufacturing in the United States under the brand name "Golden Blend." 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.

Tantus wishes to amend Exhibit "E" (Golden Blend's list of brand styles) attached to its equalization plan which was approved by the FTC on November 16, 2007. A copy of the FTC approval letter is attached hereto as Exhibit "A." Tantus would like this expansion plan to expire November 15, 2008 with the Tantus plan that was approved on November 16, 2007.

The amendment we are requesting will add the following Golden Blend brand styles to the previously submitted:

Golden Blend Additional Brand Styles:

Full Flavor King Size Box
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

A new Exhibit "E" listing all the brand styles of the Golden Blend Cigarettes Tantus will be manufacturing are attached hereto. Enclosed with this submission are actual production packs and cartons for the new brand styles being submitted which show exactly where and how the four (4) Surgeon General's health warnings will appear on the individual packs and cartons Tantus will be manufacturing.

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

Tantus manufactured approximately [REDACTED] cigarettes (all were either Golden Blend, Berkley or Berley brand cigarettes) in fiscal year 2006. In fiscal 2007 to date,¹ it has manufactured approximately [REDACTED] cigarettes (all were Golden Blend, 24/7, Dillon, Dixon, Superior, Berkley, Berley, Main Street, Sport and GSmoke brand cigarettes). Tantus anticipates manufacturing approximately [REDACTED] cigarettes of all its brand styles (Dixon, Dillon, 24/7, Superior, Golden Blend, Berkley, GSmoke, Main Street, Sport and Berley) in fiscal year 2007.

No one brand style of cigarettes sold by Tantus has for the past fiscal year constituted more than 1/4 of 1% of all the cigarettes sold in the United States in such year. and no one brand style will constitute more than 1/4 of 1% of all the cigarettes sold in the United States in the next fiscal year. In addition, more than one-half of the cigarettes manufactured by Tantus for sale in the United States 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, Tantus wishes to submit a plan to equalize for each brand style the health warning statements as required by 15 U.S.C. §1333(c) for its Golden Blend brand. Each of the four warning statements will appear on the packs and cartons of each brand style of cigarettes manufactured by Tantus an equal number of times in

¹ Tantus' fiscal year coincides with the calendar year.

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

Page 3
December 17, 2007

year period beginning on the date this plan is approved.

Tantus also has an advertising rotation plan in place for its Golden Blend 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.



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

Division of Advertising Practices

November 16, 2007

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

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of Tantus Tobacco, LLC ("Tantus") on November 14, 2007 calling for the simultaneous display of the four health warnings on the packaging of nine soft pack varieties of the Golden Blend brand of cigarettes.

Tantus' sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your October 16, 2006 letter appear to meet the requirements of the Cigarette Act for size and conspicuosity. Tantus' plan for the display of the four health warnings on packaging for the Golden Blend brand is hereby approved for the following nine soft pack varieties: Full Flavor kings, Light kings, Menthol kings, Non-Filter kings, Full Flavor 100s, Light 100s, Ultra Light 100s, Menthol 100s, and Menthol Light 100s.¹ This approval is effective on the date of this letter and ends on November 15, 2008. 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 The approval of Tantus' cigarette health warning display plan is an approval of its plan for displaying the four health warnings mandated by the Cigarette Act. Approval of the plan is not in any way an approval of Tantus' packaging, other than the display of the mandated health warnings. This approval expresses no opinion on whether or not Tantus' packaging complies with relevant trademark law or with other applicable laws.

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

Barry M. Boren, Esq.

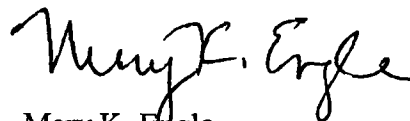
November 16, 2007

Page 2

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

If you have any questions regarding this approval, please contact Conor McEvily at (202) 326-2410.

Very truly yours,

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

Mary K. Egle
Associate Director

EXHIBIT 'E' LIST OF CIGARETTE BRAND STYLES
TANTUS TOBACCO, LLC

GOLDEN BLEND CIGARETTES

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

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

Additional brand styles to be added:

Full Flavor King Size Box
Lights King Size Box

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

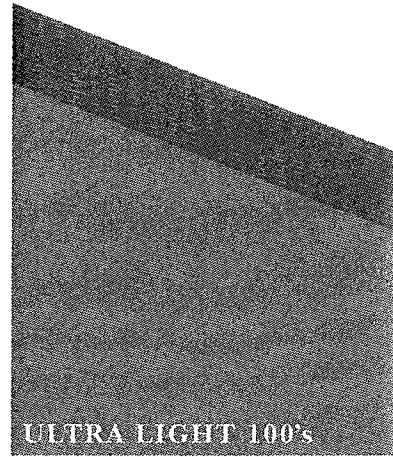
**Selected packaging samples from those
submitted with the plan.**



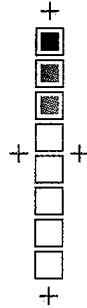
BERKLEY™
ULTRA LIGHT 100's



BERKLEY™

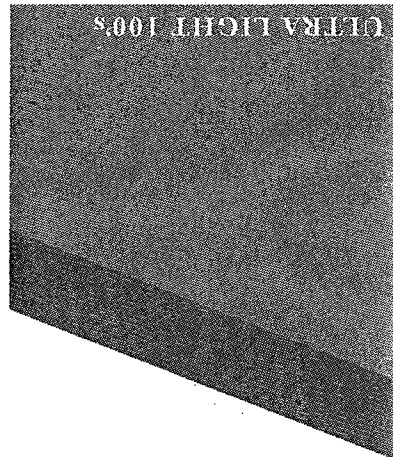


ULTRA LIGHT 100's



BERKLEY™
ULTRA LIGHT 100's

STS



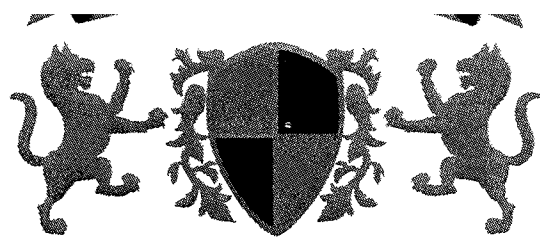
ULTRA LIGHT 100's

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



TANTUS TOBACCO, LLC
MFG IN
RUSSELL SPRINGS,
KY 42642
20 CLASS A CIGARETTES

BERKLEY™
ULTRA LIGHT 100's



BERKLEY

FLAVOR 100's • BOX



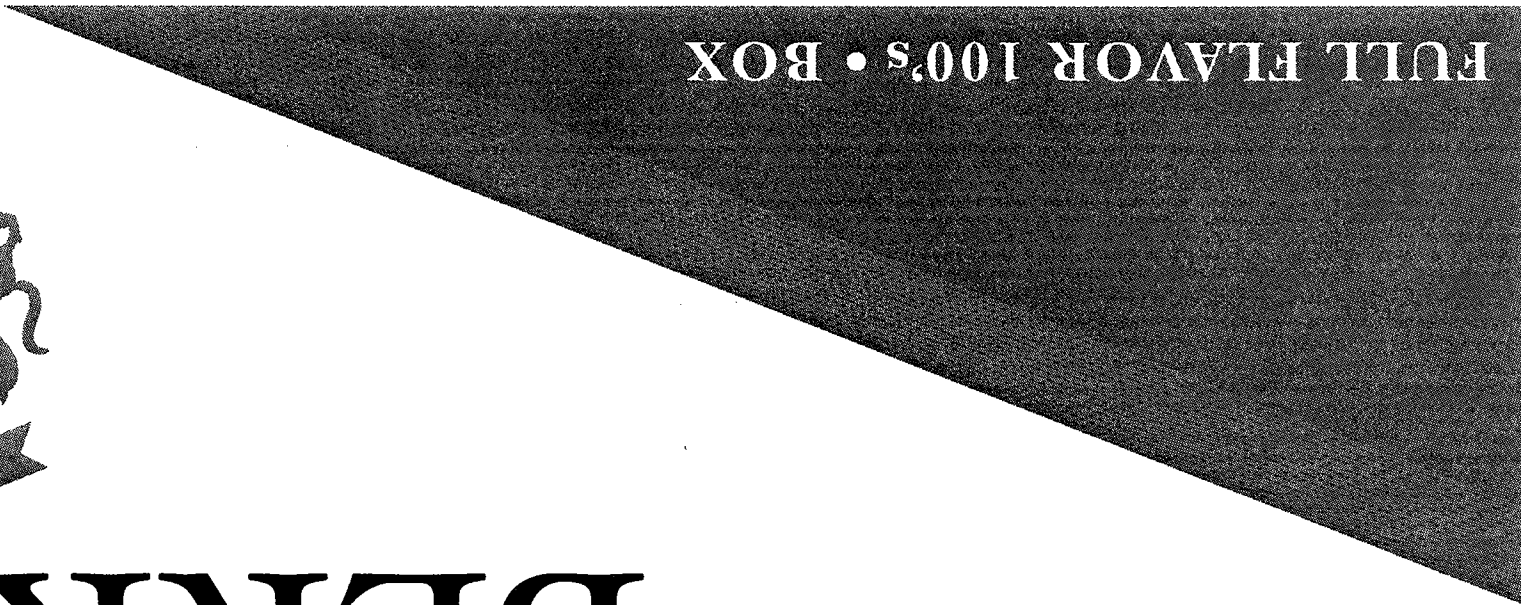
UNDERAGE
SALE
PROHIBITED

BERKLEY™

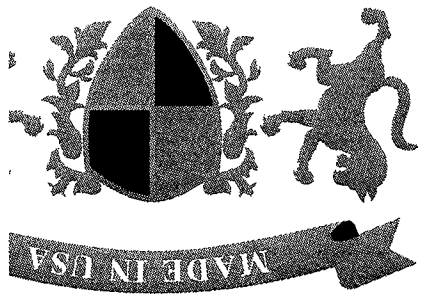
FULL FLAVOR 100's • BOX

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

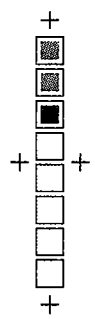
ST



FULL FLAVOR 100's • BOX



BERKLEY



FILTER CIGARETTES

Under
Lip
Liner

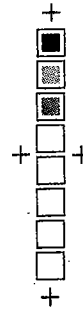
Under
Lip
Liner

Golden Blend
Menthol Light
100's

FILTER CIGARETTES



Golden Blend
Menthol Light
100's



MADE IN USA

STS

Golden Blend
Menthol Light
100's

MADE IN USA



Golden Blend
For More Information Call
866-740-9601
TAM1580

Golden Blend
Menthol Light
100's



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



Lights King Box

Golden Blend™

MADE IN USA

Golden Blend



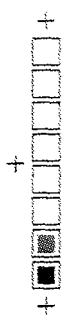
Underage Sale Prohibited

Golden Blend

Lights King Box

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

GOLDEN BLEND





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

Division of Advertising Practices

January 11, 2008

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

Dear Mr. Boren:

The Federal Trade Commission ("the Commission") has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, et seq. ("the Cigarette Act"). Pursuant to that delegation, on May 30 and November 16, 2007, respectively, I approved plans filed on behalf of Tantus Tobacco, LLC ("Tantus"), calling for the simultaneous display of the four health warnings on packaging for certain varieties of the Berkley and Golden Blend brands of cigarettes. You now propose, by means of two letters dated December 17, 2007, to expand Tantus's plan for packaging to include certain additional varieties of the Berkley and Golden Blend brands.

Tantus's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your letters of December 17, 2007 appear to comply with the requirements of the Cigarette Act for size and conspicuousness. Tantus's expansion of its plan for packaging is hereby approved for five hard pack varieties of the Berkley brand of cigarettes (Full Flavor 100's, Lights 100's, Ultra Lights 100's, Menthol 100's, and Menthol Lights 100's), and for seven hard pack varieties of the Golden Blend brand (Full Flavor kings, Full Flavor 100's, Lights kings, Lights 100's, Ultra Lights 100's, Menthol 100's, and Menthol Lights 100's). This approval is effective on the date of this letter and ends on January 10, 2009. 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.

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

Very truly yours,

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

Mary K. Engle
Associate Director

**VIRGINIA BRANDS, LLC
1057 BILL TUCK HWY
SUITE 302
SOUTH BOSTON, VIRGINIA 24592
TEL 434-517-0631 FAX 434-517-0632**

December 28, 2007

VIA E-MAIL

VIA OVERNIGHT COURIER

Ms. Sallie Schools
Division of Advertising Practices
Federal Trade Commission
Bureau of Consumer Protection
601 New Jersey Avenue, NW
Washington, DC 20580

RE: Health Warning Statement Equalization Plan

Dear Ms. Schools:

Virginia Brands, LLC, a Virginia limited liability company (the "Company"), submits this proposed Health Warning Statement Equalization Plan (this "Plan") to the Federal Trade Commission (the "Commission") pursuant to Section 1333 of The Federal Cigarette Labeling and Advertising Act, 15 U.S.C. 1331 *et seq.* (the "Cigarette Act"). The Company's address is 1057 Bill Tuck Highway, South Boston, Virginia 24592 and its Owner/Member is Marvin H. Ligon, Jr.

Brand Information. The Company is the brand owner and manufacturer of one house brand of cigarettes called PALMETTO brand¹. PALMETTO cigarettes are marketed in 11 soft pack brand styles: Full Flavor (Kings and 100s), Lights (Kings and 100s), Ultra Lights (Kings and 100s), Menthol (Kings and 100s), Menthol Lights (Kings and 100s) and Non filter (Kings). The Company's fiscal year is a calendar year.

Exemption Request. The Company hereby requests an exemption under Section 1333(c)(2) of the Cigarette Act for the one year period beginning on the date any initial exemption is granted. The Company has not sold PALMETTO cigarettes in the past and therefore is unable to provide historical sales volume information. The Company is told that the prior owner of PALMETTO brand had total sales in fiscal 2006 of [REDACTED] sticks. There have been no sales of PALMETTO in 2007. The Company acquired the PALMETTO trademark from the prior owner in mid-2007. Based on its

¹ The Company contract manufactures for Kingston Tobacco, LLC (KINGSTON), Cherokee Tobacco, LLC (CHEROKEE), and US Grown Leaf (ADVENTURE), all of whom have their own FTC plans in place for their brands.

Ms. Sallie Schools
December 28, 2007
Page 2

internal projections, the Company anticipates that it will sell approximately [REDACTED] sticks in fiscal 2008², which should qualify the Company for the Section 1333(c)(2) exemption.

The Company agrees to display the four warnings shown on the attached Exhibit A, incorporated herein by this reference, on the packs and cartons of each brand style of PALMETTO brand for the one year period beginning on the date of approval of the Plan. The Company has submitted samples of each brand style of packs and cartons for PALMETTO showing each of the four warnings. The Company will keep records demonstrating compliance with the Plan. The warnings will appear exactly as shown on the packaging submitted with the letter, dated December 13, 2007.

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

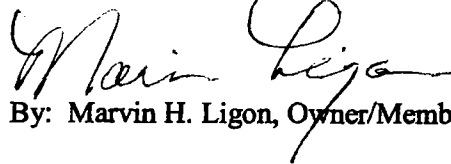
Please provide the Commission's written approval of this Health Warning Statement Equalization Plan as soon as possible, as the prior brand owner's Plan expired in August 2006, and Virginia Brands LLC must obtain the Commission's approval as soon as possible in order to maintain a state Tobacco Directory listing for PALMETTO.

Should you have any questions about this Plan, please contact Nancyellen Keane, Esquire, Troutman Sanders LLP, 1001 Haxall Point, Richmond, Virginia 23219; telephone 804-697-1272; fax 804-698-5140.

Thank you for your assistance.

Sincerely,

VIRGINIA BRANDS, LLC



By: Marvin H. Ligon, Owner/Member

Attachments

cc: Nancyellen Keane, Esquire

1638234.3

² None of the figures provided include cigarettes the Company is manufacturing for Kingston Tobacco, LLC, Cherokee Tobacco, LLC or US Grown Leaf, which are covered under their own FTC plans.

Exhibit A

Warning Labels -- Sections 1333(a)(1) and 1333(a)(2) of the Cigarette Act:

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

Virginia Brands, LLC

**Packaging Attached to FTC Letter dated December 13, 2007
Regarding Health Warning Statement Equalization Plan**

Packaging attached to such letter consists of 4 sets each of the following brand and styles:

- 1. Palmetto Full Flavor 100's soft pack and carton**
- 2. Palmetto Light 100's soft pack and carton**
- 3. Palmetto Ultra-Light 100's soft pack and carton**
- 4. Palmetto Menthol 100's soft pack and carton**
- 5. Palmetto Menthol Light 100's soft pack and carton**
- 6. Palmetto Full Flavor Kings soft pack and carton**
- 7. Palmetto Light Kings soft pack and carton**
- 8. Palmetto Ultra-Light Kings soft pack and carton**
- 9. Palmetto Menthol Kings soft pack and carton**
- 10. Palmetto Menthol Light Kings soft pack and carton**
- 11. Palmetto Non-Filter Kings soft pack and carton**

Selected packaging samples from those
submitted with the plan.

Underage
Sale
Prohibited

Palmetto



Menthol
Light

MADE IN USA

100's

Palmetto



Menthol
Light

MADE IN USA

100's

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

Virginia Brands, LLC
South Boston, VA 24592
Made in USA



Palmetto

Menthol Light

100's

Palmetto

Light

100'S

MADE IN USA

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

Palmetto

Light

100'S

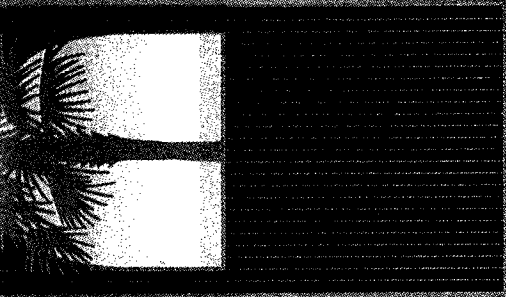
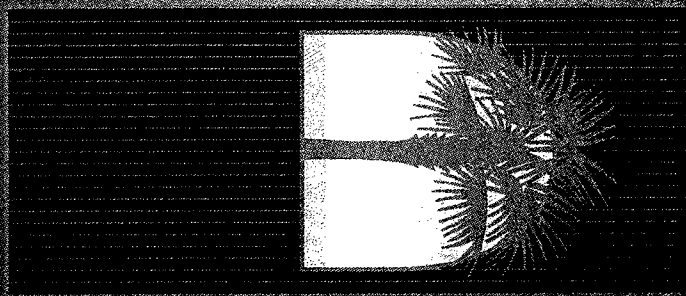
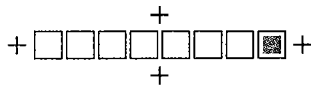


MADE IN U

100'S

Light

Palmetto





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

Division of Advertising Practices

January 15, 2008

Mr. Marvin H. Ligon, Jr.
Virginia Brands, LLC
1057 Bill Tuck Highway, Suite 302
South Boston, VA 24592

Dear Mr. Ligon:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed the revised proposed plan filed by Virginia Brands, LLC ("Virginia Brands") on December 28, 2007, calling for the simultaneous display of the four health warnings on packaging of eleven soft pack varieties of the Palmetto brand of cigarettes.

Virginia Brands's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your letter of December 13, 2007 appear to meet the requirements of the Cigarette Act for size and conspicuousness. Virginia Brands's plan for the display of the four health warnings on packaging is hereby approved for the following eleven soft pack varieties of the Palmetto brand: Full Flavor Kings, Full Flavor 100's, Lights Kings, Lights 100's, Ultra Lights Kings, Ultra Lights 100's, Menthol Kings, Menthol 100's, Menthol Lights Kings, Menthol Lights 100's, and Non Filter Kings. This approval is effective as of the date of this letter and ends on January 14, 2009. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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

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

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

Mr. Marvin H. Ligon, Jr.
January 15, 2008
Page 2

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

If you have any questions regarding this approval, please contact Bonnie Pulley 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

January 10, 2008

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

RE: Cigarette Health Warning Rotation Plan

Dear Ms. Engle,

This letter is being submitted for approval of the renewal of the alternative method to the quarterly Surgeon General Warning rotation plan for packaging of the Exact cigarette brand bearing the Indian head logo, Smokin Joes Natural Menthol 100 size soft pack, Smokin Joes Natural Menthol Light 100 size soft pack, Smokin Joes Natural Menthol King size box, Smokin Joes Natural Menthol Light King size box, and Market Non-filter King size box which expired on November 14, 2007. These brands are manufactured by Joseph M. Anderson d/b/a Smokin Joes. Upon approval of this plan, the manufacturer intends to sell these cigarettes under the authority of the Bureau of Alcohol, Tobacco & Firearms (Manufacturer of Tobacco Products License TP-NY-168).

On a letter from the FTC dated April 25, 2000, Smokin Joes received approval for the Surgeon General Warning rotation plan for Exact cigarette brand packaging. While Smokin Joes continues to rotate the warnings quarterly on the Exact brand packaging that was approved by the FTC on April 25, 2000, we will continue to equalize the four warnings on the brand styles of the Exact cigarette brand bearing an Indian head logo that were approved by the FTC on November 15, 2006.

The Exact cigarette brand in packaging bearing the Indian head logo is manufactured in a variety of styles. The following varieties are manufactured:

Full Flavor King size soft pack
Full Flavor King size box
Light King size soft pack
Light King size box
Menthol King size soft pack
Menthol Light King size soft pack
NonFilter King size box
Full Flavor 100 size soft pack
Light 100 size soft pack
Menthol 100 size soft pack
Menthol Light 100 size soft pack
Ultra Light 100 size soft pack



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

800-274-8010

www.smokinjoe.com



On a letter from the FTC dated April 25, 2000, Smokin Joes received approval for the Surgeon General rotation plan for Smokin Joes Natural and Market styles noted on a Smokin Joes submission letter dated February 16, 2000 (FTC approval on April 25, 2000, indicates that Smokin Joes Natural and Smokin Joes are the same brand, when they are in fact separate brands that use the same quarterly rotation schedule.). While Smokin Joes continues to rotate the warnings quarterly on the Smokin Joes Natural brand and Market brand packaging that was approved by the FTC on April 25, 2000, we will continue to equalize the four warnings on the following brand styles of Smokin Joes Natural and Market that were approved by the FTC on November 15, 2006:

Smokin Joes Natural Menthol 100 size soft pack
Smokin Joes Natural Menthol Light 100 size soft pack
Smokin Joes Natural Menthol King size box
Smokin Joes Natural Menthol Light King size box
Market Non-filter King size box

These cigarettes are packaged in 200 count cartons ("Outer Cartons"). Each Outer Carton contains 10 packs of 20 cigarettes each ("Pack"). The warnings will continue to appear exactly as they do on the actual pack labels and cartons of the Exact cigarette brand bearing an Indian head logo that were submitted with our letter of October 11, 2005, the Smokin Joes Natural Menthol 100 size soft pack, Smokin Joes Natural Menthol Light 100 size soft pack, Smokin Joes Natural Menthol King size box, and Market Non-filter King size box submitted with our letter dated October 12, 2005, and the Smokin Joes Natural Menthol Light King size box submitted with our letter dated October 17, 2005. Regardless of the overall appearance of the label and carton, a white background consistently embodies the government warning with black type in order to maximize the contrast and visibility of the image.

Smokin Joes believes that its low sales volume of cigarettes fits the criteria for the alternative to quarterly rotation of warnings on packaging, provided for in Section 1333 (c)(2) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331; sales figures are provided on Exhibit A.¹ Smokin Joes manufactures and imports a number of cigarette brand styles, of all Smokin Joes manufactured and imported cigarette brand styles, over the last one year period of these plans (11/14/06 – 11/13/07) the biggest seller was SMOKIN JOES FULL FLAVOR 100 SIZE SOFT PACK, totaling [REDACTED] sticks.

If this plan renewal for the alternative to quarterly rotation of warnings on packaging is approved, the four cigarette health warnings will continue to appear on the packs and cartons of each Exact "Indian Head Logo" cigarette brand style, Smokin Joes Natural Menthol 100 size soft pack, Smokin Joes Natural Menthol Light 100 size soft pack, Smokin Joes Natural Menthol King

¹ Although Smokin Joes believes the "Indian Head Logo" varieties of the Exact brand are new and distinct brand styles, even if these varieties are not considered distinct brand styles, we anticipate that no one brand style of Exact brand cigarettes will exceed [REDACTED] sticks in sales for the one year period to be covered by this plan.

size box, Smokin Joes Natural Menthol Light King size box, and Market Non-filter King size box an equal number of times for the one year period beginning on the date this plan is approved.

Smokin Joes continues to be in compliance with its plans for advertising its cigarettes that were approved by the FTC on letters dated April 25, 2000, June 24, 2004, September 14, 2005, January 22, 2007, and May 7, 2007. A letter requesting approval for the warning rotation plan, acetates used in print media, and sample web pages for Internet advertising of any and all Smokin Joes owned cigarette brands that have not already been approved will be submitted to the FTC for approval before advertising is produced.

Smokin Joes, the manufacturer, is aware of the requirements set forth by the Federal Trade Commission in the Cigarette Labeling and Advertising Act and the company's efforts are always to be fully compliant with the regulations. Smokin Joes will maintain record of compliance with the approved plan. The submitted carton and pack label for each brand style bearing each Surgeon General warning satisfies the requirement of package submission. If there are any questions or concerns regarding this plan, please contact me at 716-754-4064 x225.

Sincerely,

A handwritten signature in black ink, appearing to read 'K. Delaney', written in a cursive style with a large loop at the end.

Karen E. Delaney
Tax Compliance Specialist

EXHIBIT A

PRODUCT EXACT* AND EXACT**	STICKS (Actual Stick Sales Figures 11/14/2006 - 11/13/2007)
EXACT FULL FLAVOR 100 SOFT PACK*	
EXACT LIGHT 100 SOFT PACK*	
EXACT MENTHOL 100 SOFT PACK*	
EXACT MENTHOL LIGHT 100 SOFT PACK*	
EXACT ULTRA LIGHT 100 SOFT PACK*	
EXACT FULL FLAVOR KING BOX*	
EXACT FULL FLAVOR KING SOFT PACK*	
EXACT LIGHT KING BOX*	
EXACT LIGHT KING SOFT PACK*	
EXACT MENTHOL KING SOFT PACK*	
EXACT MENTHOL LIGHT KING SOFT PACK*	
EXACT NON-FILTER KING BOX *	
EXACT FULL FLAVOR 100 SOFT PACK**	
EXACT LIGHT 100 SOFT PACK**	
EXACT MENTHOL 100 SOFT PACK**	
EXACT MENTHOL LIGHT 100 SOFT PACK**	
EXACT ULTRA LIGHT 100 SOFT PACK**	
EXACT FULL FLAVOR KING BOX**	
EXACT FULL FLAVOR KING SOFT PACK**	
EXACT LIGHT KING BOX**	
EXACT LIGHT KING SOFT PACK**	
EXACT MENTHOL KING SOFT PACK**	
EXACT MENTHOL LIGHT KING SOFT PACK**	
PRODUCT MARKET	STICKS (Actual Stick Sales Figures 11/14/2006 - 11/13/2007)
MARKET FULL FLAVOR KING SOFT PACK	
MARKET LIGHT KING SOFT PACK	
MARKET MENTHOL KING SOFT PACK	
MARKET MENTHOL LIGHT KING SOFT PACK	
MARKET NON-FILTER KING SIZE BOX	
MARKET FULL FLAVOR KING BOX	
MARKET LIGHT KING BOX	
MARKET FULL FLAVOR 100 SOFT PACK	
MARKET LIGHT 100 SOFT PACK	
MARKET MENTHOL 100 SOFT PACK	
MARKET MENTHOL LIGHT 100 SOFT PACK	
MARKET ULTRA LIGHT 100 SIZE SOFT PACK	
MARKET MENTHOL 100 BOX	
MARKET MENTHOL LIGHT 100 BOX	
MARKET ULTRA LIGHT 100 BOX	

PRODUCT SMOKIN JOES NATURAL	STICKS (Actual Stick Sales Figures 11/14/2006 - 11/13/2007)
SMOKIN JOES NATURAL FULL FLAVOR KING BOX	
SMOKIN JOES NATURAL FULL FLAVOR KING SOFT PACK	
SMOKIN JOES NATURAL MEDIUM KING SOFT PACK	
SMOKIN JOES NATURAL LIGHT KING SOFT PACK	
SMOKIN JOES NATURAL ULTRA LIGHT KING SOFT PACK	
SMOKIN JOES NATURAL NON-FILTER KING SOFT PACK	
SMOKIN JOES NATURAL MENTHOL KING SIZE BOX	
SMOKIN JOES NATURAL MENTHOL LIGHT KING SIZE BOX	
SMOKIN JOES NATURAL FULL FLAVOR 100 SOFT PACK	
SMOKIN JOES NATURAL MEDIUM 100 SOFT PACK	
SMOKIN JOES NATURAL LIGHT 100 SOFT PACK	
SMOKIN JOES NATURAL MENTHOL 100 SIZE SOFT PK	
SMOKIN JOES NATURAL MENTHOL LIGHT 100 SOFT PK	
SMOKIN JOES NATURAL ULTRA LIGHT 100 SOFT PACK	
SMOKIN JOES NATURAL FULL FLAVOR 100 SIZE BOX	
SMOKIN JOES NATURAL LIGHT 100 SIZE BOX	
SMOKIN JOES NATURAL LIGHT KING SIZE BOX	
SMOKIN JOES NATURAL ULTRA LIGHT 100 SIZE BOX	
PRODUCT EXACT SPECIAL	STICKS (Actual Stick Sales Figures 11/14/2006 - 11/13/2007)
EXACT SPECIAL FULL FLAVOR KING SIZE SOFT PACK	
EXACT SPECIAL LIGHT KING SIZE SOFT PACK	
EXACT SPECIAL MENTHOL KING SIZE SOFT PACK	
EXACT SPECIAL MENTHOL LIGHT KING SIZE SOFT PACK	
EXACT SPECIAL FULL FLAVOR 100 BOX	
EXACT SPECIAL LIGHT 100 BOX	
EXACT SPECIAL MENTHOL 100 BOX	
EXACT SPECIAL MENTHOL LIGHT 100 BOX	
EXACT SPECIAL ULTRA LIGHT 100 BOX	
PRODUCT LEWISTON SPECIAL	STICKS (Actual Stick Sales Figures 11/14/2006 - 11/13/2007)
LEWISTON SPECIAL FULL FLAVOR KINGS SOFT PACK	
LEWISTON SPECIAL LIGHT KINGS SOFT PACK	
LEWISTON SPECIAL MENTHOL KINGS SOFT PACK	
LEWISTON SPECIAL MENTHOL LIGHT KINGS SOFT PACK	
LEWISTON SPECIAL ULTRA LIGHT KINGS SOFT PACK	
LEWISTON SPECIAL FULL FLAVOR 100 BOX	
LEWISTON SPECIAL LIGHT 100 BOX	
LEWISTON SPECIAL MENTHOL 100 SIZE BOX	
LEWISTON SPECIAL MENTHOL LIGHT 100 SIZE BOX	
LEWISTON SPECIAL ULTRA LIGHT 100 SIZE BOX	

PRODUCT LEWISTON	STICKS (Actual Stick Sales Figures 11/14/2006 - 11/13/2007)
LEWISTON FULL FLAVOR KING SIZE SOFT PACK	
LEWISTON LIGHT KING SIZE SOFT PACK	
LEWISTON MENTHOL KING SIZE SOFT PACK	
LEWISTON MENTHOL LIGHT KING SIZE SOFT PACK	
LEWISTON NON-FILTER KING SIZE SOFT PACK	
LEWISTON FULL FLAVOR KING SIZE BOX	
LEWISTON LIGHT KING SIZE BOX	
LEWISTON FULL FLAVOR 100 SIZE SOFT PACK	
LEWISTON LIGHT 100 SIZE SOFT PACK	
LEWISTON MENTHOL 100 SIZE SOFT PACK	
LEWISTON MENTHOL LIGHT 100 SIZE SOFT PACK	
LEWISTON ULTRA LIGHT 100 SIZE SOFT PACK	
PRODUCT SMOKIN JOES	STICKS (Actual Stick Sales Figures 11/14/2006 - 11/13/2007)
SMOKIN JOES FULL FLAVOR KING SIZE SOFT PACK	
SMOKIN JOES LIGHT KING SIZE SOFT PACK	
SMOKIN JOES MENTHOL KING SIZE SOFT PACK	
SMOKIN JOES MENTHOL LIGHT KING SIZE SOFT PACK	
SMOKIN JOES ULTRA LIGHT KING SIZE SOFT PACK	
SMOKIN JOES NON FILTER KING SIZE SOFT PACK	
SMOKIN JOES FULL FLAVOR KING SIZE BOX	
SMOKIN JOES LIGHT KING SIZE BOX	
SMOKIN JOES FULL FLAVOR 100 SOFT PACK	
SMOKIN JOES LIGHT 100 SOFT PACK	
SMOKIN JOES MENTHOL 100 SOFT PACK	
SMOKIN JOES MENTHOL LIGHT 100 SOFT PACK	
SMOKIN JOES ULTRA LIGHT 100 SOFT PACK	
SMOKIN JOES FULL FLAVOR 100 BOX	
SMOKIN JOES LIGHT 100 BOX	
SMOKIN JOES ULTRA LIGHT 100 SIZE BOX	
SMOKIN JOES MENTHOL 100 BOX	
SMOKIN JOES MENTHOL LIGHT 100 BOX	
PRODUCT OUTDOOR FREEDOM	STICKS (Actual Stick Sales Figures 11/14/2006 - 11/13/2007)
OUTDOOR FREEDOM FULL FLAVOR KING SOFT PACK	
OUTDOOR FREEDOM FULL FLAVOR KING SIZE BOX	
OUTDOOR FREEDOM LIGHT KING SOFT PACK	
OUTDOOR FREEDOM LIGHT KING SIZE BOX	

PRODUCT SMOKIN JOES PREMIUM¹	STICKS (Actual Stick Sales Figures 11/14/2006 - 11/13/2007)
SMOKIN JOE PREMIUM FULL FLAVOR KING SOFT PACK	
SMOKIN JOE PREMIUM LIGHT KING SOFT PACK	
SMOKIN JOE PREMIUM MENTHOL KING SOFT PACK	
SMOKIN JOE PREMIUM MENTHOL LIGHT KING SOFT PACK	
SMOKIN JOE PREMIUM ULTRA LIGHT KING SOFT PACK	
SMOKIN JOE PREMIUM NON FILTER KING SOFT PACK	
SMOKIN JOE PREMIUM FULL FLAVOR KING SIZE BOX	
SMOKIN JOE PREMIUM LIGHT KING SIZE BOX	
SMOKIN JOE PREMIUM FULL FLAVOR 100 SIZE SOFT PACK	
SMOKIN JOE PREMIUM LIGHT 100 SIZE SOFT PACK	
SMOKIN JOE PREMIUM MENTHOL 100 SIZE SOFT PACK	
SMOKIN JOE PREMIUM MENTHOL LIGHT 100 SIZE SOFT PACK	
SMOKIN JOE PREMIUM ULTRA LIGHT 100 SIZE SOFT PACK	
SMOKIN JOE PREMIUM CANANDIAN LIGHT KING SIZE BOX	

PRODUCT (TOP SELLING SKU)	STICKS (Actual Stick Sales Figures 11/14/2006 - 11/13/2007)
SMOKIN JOES FULL FLAVOR 100 SOFT PACK	

* Indian Head Logo Packaging

**EXACT Packaging Approved Ap 25, 2000

¹Smokin Joes Premium Medium King Size Soft Pack and Smokin Joes Premium Medium 100 Size Soft Pack are no longer manufactured.



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

Division of Advertising Practices

January 17, 2008

Ms. Karen E. Delaney
Smokin Joes
4900 Indian Hill Road
Lewiston, NY 14092

Dear Ms. Delaney:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Joseph M. Anderson d/b/a Smokin Joes ("Smokin Joes") on January 10, 2008 calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Exact "Indian head logo," Smokin Joes Natural, and Market brands of cigarettes.

Smokin Joes' sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your October 11, October 12, and October 17, 2005 letters appear to meet the requirements of the Cigarette Act for size and conspicuousness. Smokin Joes' plan for the simultaneous display of the four health warnings on packaging is hereby approved for twelve varieties of the Exact "Indian head logo" brand (Full Flavor King soft pack, Full Flavor King box, Light King soft pack, Light King box, Menthol King soft pack, Menthol Light King soft pack, Non-filter King box, Full Flavor 100 soft pack, Light 100 soft pack, Menthol 100 soft pack, Menthol Light 100 soft pack, and Ultra Light 100 soft pack), four varieties of the Smokin Joes Natural brand (Menthol 100 soft pack, Menthol Light 100 soft pack, Menthol King box, and Menthol Light King box), and for the Non-filter King box variety of the Market brand. This approval is effective on the date of this letter and ends on January 16, 2009. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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

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

Ms. Karen E. Delaney
January 17, 2008
Page 2

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

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

Very truly yours,

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

Mary K. Engle
Associate Director



Lighthouse Brands, LLC

P.O. Box 1685 • 204 Lola Lane
Pilot Mountain, NC 27041-1685
Phone: 336-368-9000 • Fax: 336-368-9400

January 15, 2008

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

Dear Ms. Hutchins:

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

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

The Bueno brand cigarettes are the only brand cigarettes made for and distributed by Lighthouse Brands, LLC for sales in the United States. Our anticipated stick sales of Lighthouse Brands, LLC products in 2008 are expected to be less than [REDACTED]. Lighthouse Brands, LLC total sales volume was less than [REDACTED] sticks in 2007. Our products are manufactured in the USA. As such, we believe we qualify for the alternative to the quarterly rotation plan. The four cigarette health warnings for the Bueno brand will appear an equal number of times on the cartons and packs for each brand style during the one-year period beginning with the date of approval of this plan. We will maintain records demonstrating compliance of this plan. If, for any reason, our records indicate that compliance was not maintained, we will take all necessary steps to regain compliance, including but not limited to, placing special orders with our packaging suppliers and initiating special production runs for those health warnings needed to be issued.

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

- A. SURGEON GENERAL'S WARNING: Smoking Causes Lung Cancer, Heart Disease, Emphysema, And May Complicate Pregnancy.
- B. SURGEON GENERAL'S WARNING: Quitting Smoking Now Greatly Reduces Serious Risks to Your Health.

- C. SURGEON GENERAL'S WARNING: Smoking By Pregnant Women May Result in Fetal Injury, Premature Birth, And Low Birth Weight.
- D. SURGEON GENERAL'S WARNING: Cigarette Smoke Contains Carbon Monoxide.

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

If you have any questions, or require additional information, please call me at 336-368-9000.

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

I look forward to your immediate approval of the plan.

Sincerely,

A handwritten signature in cursive script that reads "Gregory J. Feron". The signature is written in black ink and is positioned to the right of the word "Sincerely,".

Gregory J. Feron
Vice President

Attachment "A"

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



Division of Advertising Practices

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

January 22, 2008

Mr. Gregory J. Feron
Vice President
Lighthouse Brands, LLC
204 Lola Lane
Pilot Mountain, NC 27041

Dear Mr. Feron:

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

Lighthouse's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your February 17, 2006 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. Lighthouse's plan for packaging is hereby approved for the following three king size hard pack varieties of the Bueno brand: Full Flavor, Lights, and Menthol. This approval is effective on the date of this letter and ends on January 21, 2009. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

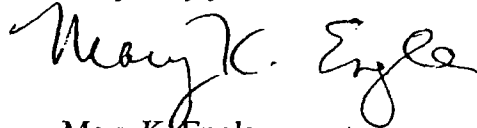
You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services.

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

Mr. Gregory J. Feron
January 22, 2008
Page 2

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

Very truly yours,

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

Mary K. Engle
Associate Director



VIA FEDERAL EXPRESS

January 18, 2008

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

RE: Carolina Tobacco Company's Surgeon General Rotation Plan for 2008, as required under the Federal Cigarette Labeling and Advertising Act of 1960 (15 U.S.C. §§1331 et seq.).

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

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

ROGER® will be manufactured in eight styles:

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

KINGSBORO® will be manufactured in ten styles:

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

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

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

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

CTC submits that it is a small manufacturer and importer as described in 15 U.S.C. §1333(c)(2) because it meets the two criteria. First, CTC submits that the total number of cigarettes for all brand styles of our brands that were sold in the United States during year 2007 was [REDACTED] sticks. No one brand style of either ROGER® or KINGSBORO® cigarettes exceeded sales of [REDACTED] sticks. Therefore, the number of cigarettes of each brand style sold during 2007 is less than one fourth of one percent of all the cigarettes sold in the United States in that year.

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

The second part of the test requires that more than one-half of the cigarettes manufactured or imported by such manufacturer or importer for sale in the United States are packaged into brand styles that meet the one-fourth of one percent rule. This part of the test will also be met because each of the ROGER® and KINGSBORO® brand styles will have sales that are below the one-fourth of one percent requirement.

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

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

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

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

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

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

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

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

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

* * * *

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

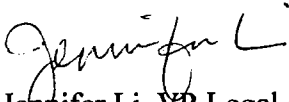
We submit that the foregoing complies with the requirements set forth in the Federal Cigarette Labeling and Advertising Act and look forward to receiving an approval letter issued to CTC sent to the address in the paragraph below.

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

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

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

Sincerely,



Jennifer Li, VP Legal and Regulatory Affairs
Carolina Tobacco Company



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

Division of Advertising Practices

January 24, 2008

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

Dear Ms. Li:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a proposed plan filed by Carolina Tobacco Company (“CTC”) on January 18, 2008, calling for the simultaneous display of the four health warnings on the packaging of certain hard pack varieties of the Roger and Kingsboro brands of cigarettes.

CTC’s sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your February 2 and May 25, 2004 letters appear to meet the requirements of the Cigarette Act for size and conspicuousness. CTC’s plan is hereby approved for eight hard pack varieties of the Roger brand (Full Flavor King, Light King, Menthol King, Full Flavor 100’s, Lights 100’s, Ultra Lights 100’s, Menthol 100’s, and Menthol Lights 100’s), and for ten hard pack varieties of the Kingsboro brand (Full Flavor King, Lights King, Ultra Lights King, Menthol King, Menthol Lights King, Full Flavor 100’s, Lights 100’s, Ultra Lights 100’s, Menthol 100’s, and Menthol Lights 100’s). This approval is effective on the date of this letter and ends on January 23, 2009. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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

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

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

Ms. Jennifer Li
January 24, 2008
Page 2

2000, Pub. L. No. 106-476, 114 Stat. 2179, prohibits the importation of cigarettes unless at the time of entry the importer presents a sworn statement signed by the original cigarette manufacturer stating that the manufacturer has submitted and will continue to submit the list of ingredients to HHS.

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

Very truly yours,

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

Mary K. Engle
Associate Director



KING-MAKER

MARKETING, INC.

January 18, 2008

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

**Attention : Mary Kay Engle/Assistant Director
Ms. Sally Schools**

Dear Ms. Engle/ Ms. Schools :

Sub : Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331 requirements; Labeling and Advertising Plan for the " Checkers, Hi-Val, Gold Crest, Smoker Friendly (SF) and Ace" Brand Cigarettes imported by King Maker Marketing Inc. for calendar year 2008.

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

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

2/ KMM sold just over [REDACTED] cartons of cigarettes of all of the above cigarette brands in the Calendar year 2007, which is approx. [REDACTED] of the total US market for cigarettes. In 2008, we expect to sell just [REDACTED] cartons. As you can see, all of this is less than one-fourth of one percent of all of the cigarettes sold in the US.

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

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

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

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

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

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

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

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

Sincerely,



Bhavani Parameswar
President

Annexure "A"

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

Brand – ACE

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

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

For And On Behalf Of
King Maker Marketing Inc.

VR Bhavani
Bhavani Parameswar
President

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

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

Brand – Checkers

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

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

For And On Behalf Of
King Maker Marketing Inc.

VR Bhavani
Bhavani Parameswar
President

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

Annexure "A"

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

Brand – Hi-Val

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

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

For And On Behalf Of
King Maker Marketing Inc.

VK Bhavani
Bhavani Parameswar
President

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

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

Brand – Gold Crest

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

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

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

For And On Behalf Of
King Maker Marketing Inc
VK Bhavani
Bhavani Parameswar
President

Annexure "A"

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

Annexure "A"

Brand – Smoker Friendly - SF™

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

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

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

For And On Behalf Of
King Maker Marketing Inc.

VK Bhavani
Bhavani Parameswar
President



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

Division of Advertising Practices

January 30, 2008

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

Dear Ms. Parameswar:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a revised proposed plan filed by King Maker Marketing, Inc. on January 18, 2008, calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Checkers, Hi-Val, Gold Crest, Smoker Friendly, and Ace brands of cigarettes.

King Maker’s sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The health warnings on the sample packs and cartons submitted with letters dated December 23, 2003, January 21, June 16, September 16, December 2, and December 9, 2004 appear to meet the requirements of the Cigarette Act for size and conspicuousness.¹ King Maker’s plan for packaging of the Checkers, Hi-Val, Gold Crest, Smoker Friendly, and Ace brands is hereby approved for the following thirteen varieties of each brand: Full Flavor Kings (soft and hard pack), Full Flavor 100’s hard pack, Light Kings (soft and hard pack), Light 100’s hard pack, Ultra Lights Kings soft pack, Ultra Lights 100’s hard pack, Menthol Kings soft pack, Menthol 100’s hard pack, Menthol Lights Kings soft pack, Menthol Lights 100’s hard pack, and Non Filter Kings soft pack. This approval is effective on the date of this letter and ends on January 29, 2009. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a

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

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

Ms. Bhavani Parameswar
January 30, 2008
Page 2

misdemeanor.

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

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

Very truly yours,



Mary K. Egle
Associate Director

VIRGINIA CAROLINA CORPORATION

www.virginiacarolinacorp.com

Mailing address: 12441 SW 130 St, Miami, Fl 33186

Factory address: 5321 US Hwy 76, Pendleton, SC 29670

Tel: 305-259-7000 Fax: 305-259-7030

TP-SC15001 EIN: 58-237-3661

February 4, 2008

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

Cc: Sallie Schools

Ref: Virginia Carolina Corporation Packaging Plan, DIVA brand of cigarettes and internet advertising plan for MENTIROSA & DIVA brands.

Dear Ms. Engle:

This letter is being submitted for the approval of Virginia Carolina Corporation's plan for the display of the four Surgeon General's Health Warnings for packaging of the brand styles of the DIVA brand of cigarettes listed in Exhibit A manufactured in the USA by Virginia Carolina Corporation, Inc, and for the display of the warnings in internet advertising for the MENTIROSA and DIVA brands.

Upon approval of this plan, the manufacturer intends to sell DIVA brand cigarettes under the authority of the Alcohol & Tobacco Tax and Trade Bureau, formerly the Bureau of Alcohol, Tobacco & Firearms (License TP-SC15001).

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 for the DIVA brand will appear exactly as shown on the actual cartons submitted with my letter of November 2, 2007 and the revised actual packs submitted with my letter of January 18, 2008.

The four (4) warnings 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.

Pursuant to Section 1333(c) (2) of the Federal Cigarette Labeling and Advertising Act, Virginia Carolina Corporation proposes to use the alternative to quarterly rotation of the warnings on packaging.

As a small tobacco manufacturer, Virginia Carolina Corporation qualifies for this alternative as no brand style manufactured by Virginia Carolina Corporation has sales in excess of one-fourth of one percent of all cigarettes sold in the United States in the previous fiscal year.

The only other brand of cigarettes Virginia Carolina Corporation presently manufactures is MENTIROSA. FTC approved our plan for display of the health warnings on MENTIROSA brand of cigarettes on March 26, 2007; and production did not begin until November 9, 2007.

In our last fiscal year ending December 2007, we produced a total of [REDACTED] cigarettes. We anticipate sales for the MENTIROSA brand for fiscal year ending December 2008 to be a total of [REDACTED] cigarettes. We anticipate sales for the DIVA brand for fiscal year ending December 2008 to be a total of [REDACTED] cigarettes.

Virginia Carolina Corporation will display the four required Surgeon General's warnings an equal number of times on the packs and cartons of each DIVA brand style listed in Exhibit A during the one year period beginning on the date of this plan's approval and will maintain records to demonstrate compliance with this plan.

Virginia Carolina Corporation plans to advertise the MENTIROSA & DIVA brands of cigarettes only in the new website: www.virginiacarolinacorp.com.

We do not intend to advertise in any form other than our internet website.

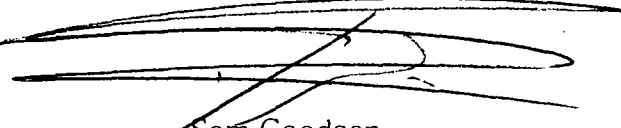
In Internet advertising, the warnings will be displayed in an unavoidable manner on every web page, where it may be viewed without scrolling, and shall not be accessed through hyperlinks, popups, interstitials, or other similar means. We

will use the warning formats that were submitted with the 1985 plans of the five leading U.S. cigarette manufacturers, and the size of the warning shall be proportionate to those warning formats. The warnings will be rotated quarterly according to the schedule set out in Exhibit B.

In the case of multiple brand advertising, or non-specific brand advertising, we will follow the rotation schedule for the MENTIROSA brand, our first approved brand.

Attached to this letter as Exhibit C are sample web pages showing the placement of the warnings on our website.

Sincerely,



Sam Goodson
President
For Virginia Carolina Corporation

Virginia Carolina Corporation

EXHIBIT "A"

DIVA BRAND OF CIGARETTES

Diva Full Flavor 100's Box

Diva Menthol Flavor 100's Box

Diva Light Flavor 100's Box

Diva Slims Full Flavor 100's Box

Diva Slims Menthol Flavor 100's Box

Diva Slims Light Flavor 100's Box

Virginia Carolina Corporation

EXHIBIT "B"

Schedule or Quarterly Rotation For Advertising

	1st Quarter Jan-March	2 nd Quarter Apr-June	3 rd Quarter July-Sept	4 th Quarter Oct-Dec
Mentirosa	A	B	C	D
Diva	B	C	D	A

The warnings are as follows:

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

Virginia Carolina Corporation

EXHIBIT "C"

VIRGINIA CAROLINA CORPORATION

www.virginiacarolinacorp.com

Sample web pages showing the placement of the warnings on our website.

Virginia Carolina Corporation



You must be 21 years of age or older to enter this site. Please enter your date of birth below to continue.

MM DD YYYY



Visit Website

© 2007 Virginia Carolina Corporation.

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

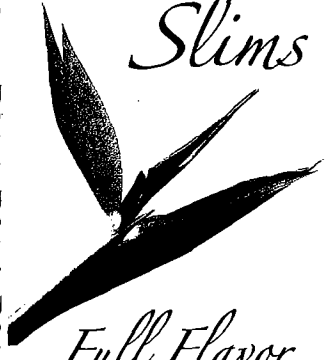
Selected packaging samples from those
submitted with the plan.

*Diva
Slims*

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

Diva Diva Diva Diva Diva Diva Diva

*Diva
Slims*



Full Flavor

20 CLASS A CIGARETTES

*Diva
Slims*



VIRGINIA CAROLINA CORP. CO. INC.
PENDLETON, S.C. 29670
MADE IN U.S.A.

TP-SC-15001



*Diva Slims
Full Flavor*

20 CLASS A CIGARETTES

Full Flavor



*Diva
Slims*

Diva Diva Diva Diva Diva Diva Diva Diva



Diva Diva

*Diva Slims
Full Flavor*

UNDERAGE
SALE
PROHIBITED



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

Division of Advertising Practices

February 4, 2008

Mr. Sam Goodson
President
Virginia Carolina Corporation, Inc.
12441 SW 130 Street
Miami, FL 33186

Dear Mr. Goodson:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Virginia Carolina Corporation, Inc. ("Virginia Carolina") on February 4, 2008, calling for quarterly rotation of the four health warnings in internet advertising for the Diva and Mentiroso brands of cigarettes, and for simultaneous display of the four health warnings on the packaging of certain varieties of the Diva brand.

Virginia Carolina's plan for the rotation of the warnings in internet advertising for the Diva and Mentiroso brands of cigarettes has been approved. Approval of the plan assumes that the plan is implemented in good faith. With respect to the question of whether it is legal to advertise cigarettes on the Internet, Section 1335 of the Cigarette Act prohibits advertising cigarettes on any medium of electronic communication subject to the jurisdiction of the Federal Communications Commission. The enforcement of that provision is the responsibility of the Department of Justice and you should contact them directly (Kenneth Maddox at 202-307-0092) to determine whether such advertising on the Internet is permissible.

Virginia Carolina's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample cartons submitted with your November 2, 2007 letter, and the revised sample packs submitted with your January 18, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness.¹ Virginia Carolina's plan for packaging is hereby approved for the following six hard pack varieties of the Diva brand: Full Flavor 100's, Light 100's, Menthol 100's, Slims Full Flavor 100's, Slims Light 100's, and Slims Menthol 100's. This approval is effective on the date of this letter and ends on February 3, 2009. Approval of the plan is contingent on its good faith

¹ Although the warnings on the previously submitted packs were not sufficiently conspicuous, revised samples were submitted. This approval pertains only to packaging that meets the requirements of the Cigarette Act.

Mr. Sam Goodson
February 4, 2008
Page 2

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

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

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

Very truly yours,



Mary K. Engle
Associate Director

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



Premium American Tobacco At An Honest Price.

February 4, 2008

Associate Director of Advertising Practices
Federal Trade Commission
FTC Satellite Building
601 Pennsylvania Avenue, NW
Room 4002
Washington, D.C. 20580
(202) 326-3259 FAX
Attention Ms. Sally Schools

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

Dear Ms. Schools:

The undersigned is general counsel to S&M Brands, Inc. (sometimes the "Company"), a Virginia corporation manufacturing Bailey's Cigarettes, Tahoe Cigarettes, and Riverside Cigarettes in Keysville, Virginia.

S&M Brands, Inc. submitted its latest Warning Rotation Plan ("Plan") to the FTC on September 27, 2007. In the Plan the Company sought approval of its Plan for the display of the four health warnings on packaging and advertising for certain soft pack varieties of its new Riverside Cigarette brand in addition to its Plan for the display of the four health warnings on packaging for its existing Bailey's and Tahoe Cigarette brands. The FTC approved the Plan via letter dated October 2, 2007.

The Company amended its Plan by letters dated October 12 and 29, 2007, to seek approval for the display of the four health warnings on packaging for the new hard pack varieties for the Riverside brand (the "Amended Plan"). The Amended Plan is incorporated herein by this reference. The FTC approved the Amended Plan by letter dated October 31, 2007.

S&M Brands, Inc. hereby seeks approval for its Plan for the display of the four health warnings on packaging and in advertising for the new cigarette brand Valu Time Cigarettes. Enclosed with my January 15, 2008 letter to the FTC were true and correct examples of Value Time soft and hard packs and the corresponding cartons, with all four health warnings, for the products: Hard Pack: Valu Time Full Flavor, King Size only; Lights, King Size Only; and Menthol, King Size only; Soft Pack: Valu Time King Size: Full Flavor, Light Flavor, Ultra Light Flavor, Menthol Flavor, and Menthol Light Flavor; Valu Time 100's Size: Full Flavor, Light Flavor, Ultra Light Flavor, Menthol Flavor,

and Menthol Light Flavor. The four warnings will appear on Valu Time Cigarettes exactly as shown in these submitted examples.

S&M Brands, Inc. will display the four health warnings an equal number of times on the packs and cartons for each brand style of the Valu Time brand for the one-year period beginning on the date of approval of our Plan. We will keep records demonstrating compliance with the Plan. The Riverside brand is a private label brand to be sold to one grocery store chain at this time, to be launched in 2008. S&M Brands, Inc. qualifies for the alternative to quarterly rotation of the warnings on packaging based on its fiscal year 2007 sales and 2008 projected figures set out in the following chart:

Volume in Sticks				
Year	Bailey's	Tahoe	Riverside	Valu Time
2007	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2008	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

As to advertising, as in previous years, S&M Brands, Inc. remains in compliance with and would like to maintain its rotation plan and proposes to add the Valu Time brand to its rotation plan. We will rotate the warnings according to the schedule attached. We will use the warning formats submitted with the 1985 plans submitted by the five leading cigarette manufacturers and will place the warnings as specified in those plans. These formats are identical to those submitted by Bailey Tobacco Corporation on April 17, 2003. We will not advertise the Valu Time brand of cigarettes on the internet.

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

Yours very truly,



Everett W. Gee III

Vice President Legal Affairs
& General Counsel

cc: Mr. Malcolm L. Bailey

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

**ROTATION PLAN FOR
ADVERTISING AND PROMOTIONAL MATERIALS**

Bailey's Brand

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

Tahoe Brand

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

Riverside Brand

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

Valu Time Brand

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

The warnings are as follows:

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

Selected packaging samples from those
submitted with the plan.

PF
45534
UMCA

VALU TIME

Full Flavor

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

Full Flavor

100s

Made in U.S.A. | 20 Class A Cigarettes

TP-VA-33
20 CLASS A CIGARETTES
UNDERAGE SALE PROHIBITED
DISTRIBUTED BY TOPCO ASSOCIATES, LLC
7711 BRADSHAW POINT ROAD
SKOKIE, IL 60077 ©TOPCO-58R907

FSC



VALU TIME

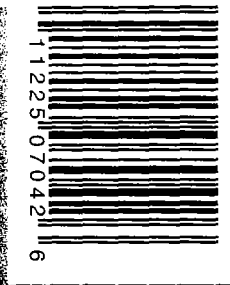
Full Flavor 100s

06

Ultra Lights

100S

Made in U.S.A. | 200 Class A Cigarettes



FSC



Ultra Lights 100S

Made in U.S.A. | 200 Class A Cigarettes

100S

Ultra Lights



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

PB
45560
11MCA





Division of Advertising Practices

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

February 6, 2008

Everett W. Gee, III, Esq.
S&M Brands, Inc.
3662 Ontario Rd., 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, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by S&M Brands, Inc. ("S&M Brands") on February 4, 2008, calling for quarterly rotation of the four health warnings in advertising for the Valu Time brand of cigarettes, and for the simultaneous display of the four health warnings on the packaging of certain varieties of that brand.

S&M Brands' plan for the rotation of the warnings in advertising for the Valu Time brand of cigarettes has been approved. Approval of the plan assumes that the plan is implemented in good faith.

S&M Brands' sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your January 15, 2008 letter appear to comply with the size and conspicuousness requirements of the Cigarette Act. S&M Brands' plan for the display of the four health warnings on packaging for the Valu Time brand of cigarettes is hereby approved for three king size hard pack varieties (Full Flavor, Lights, and Menthol), and for ten soft pack varieties (Full Flavor Kings, Light Kings, Ultra Light Kings, Menthol Kings, Menthol Light Kings, Full Flavor 100's, Light 100's, Ultra Light 100's, Menthol 100's, and Menthol Light 100's). This approval is effective on the date of this letter and ends on February 5, 2009. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹

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

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

Everett W. Gee, III, Esq.
February 6, 2008
Page 2

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

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

Very truly yours,

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

Mary K. Engle
Associate Director



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

February 11, 2008

VIA FEDERAL EXPRESS

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

Re: European Cigarette Imports, Inc. / Nova

Dear Ms. Engle:

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

I. Background

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

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

II. Packaging

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

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

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

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

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

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

The approximate annual sales volume for fiscal year 2006 (May 1, 2006-April 30, 2007) for the Nova brand styles is set forth in Schedule A. ECI also imports the Bracar, GR, Marathon, Mond International, Primo, and Rodeo brands of cigarettes. For the fiscal year 2006, ECI's sales of any one brand style of Nova, Bracar, GR, Marathon, Mond International, Primo and Rodeo cigarettes it imported did not exceed [REDACTED] cigarettes. Further, ECI does not anticipate that the sales volume for any one brand style of cigarettes it imports for the one year period beginning on the Effective Date shall exceed [REDACTED] cigarettes.

The label statements required by 15 U.S.C. § 1333(a)(1), shall be printed on the packaging in the country of origin prior to ECI's importation of the cigarettes into the United States. The warning labels will appear on the packs and cartons of the Nova brand cigarettes exactly as they appeared on the specimens submitted with the original Plan on January 29, 2004.

III. Advertising

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

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

Ms. Mary K. Engle

February 11, 2008

Page 3

IV. Miscellaneous

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

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

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

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

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

Sincerely,



Craig A. Koenigs

CAK/tk
Enclosure

SCHEDULE A

The following is a list of the Nova brand styles that ECI imports and the approximate annual sales volume for fiscal year 2006 (May 1, 2006 – April 30, 2007) for each brand style:

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



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

Division of Advertising Practices

February 12, 2008

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

Dear Mr. Koenigs:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of European Cigarette Imports, Inc. (“ECI”) on February 11, 2008, calling for the simultaneous display of the four health warnings on the packaging of twenty-one varieties of the Nova brand of cigarettes.

ECI’s sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons of the Nova brand submitted with your January 29, 2004 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. ECI’s plan for packaging is hereby approved for the following twenty-one varieties of the Nova brand: Non Filter King Soft Pack, Full Flavor King Box, Full Flavor King Soft Pack, Lights King Box, Lights King Soft Pack, Ultra Lights King Box, Ultra Lights King Soft Pack, Menthol King Box, Menthol King Soft Pack, Menthol Lights King Box, Menthol Lights King Soft Pack, Full Flavor 100’s Box, Full Flavor 100’s Soft Pack, Lights 100’s Box, Lights 100’s Soft Pack, Ultra Lights 100’s Box, Ultra Lights 100’s Soft Pack, Menthol 100’s Box, Menthol 100’s Soft Pack, Menthol Lights 100’s Box, and Menthol Lights 100’s Soft Pack.¹ This approval is effective on the date of this letter and ends on February 11, 2009. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

¹ This approval of ECI’s cigarette health warning display plan is an approval of its plan for displaying the four health warnings mandated by the Cigarette Act. Approval of the plan is not in any way an approval of ECI’s packaging, other than the display of the mandated health warnings. This approval expresses no opinion on whether or not ECI’s packaging complies with relevant trademark law or with other applicable laws.

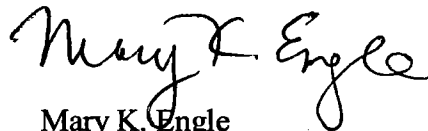
² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Craig A. Koenigs, Esq.
February 12, 2008
Page 2

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

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

Very truly yours,

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

Mary K. Engle
Associate Director

**Windy City Tobacco Company, LLC
4140 Clemmons Road, PMB 297
Clemmons, North Carolina 27012
336-940-2041**

February 12, 2008

Ms. Sallie S. Schools
Federal Trade Commission
Division of Advertising Practices, Room NJ-3212
601 New Jersey Avenue, N.W.
Washington, DC 20580

Dear Ms. Schools:

Please refer to the Dallas™ packaging provided to your office with Windy City Tobacco Company's letter of May 27, 2005, and to the Makro™ packaging provided by letter on January 3, 2006 under the company name Cutting Edge Enterprises, Inc. There have been no changes in any of the packaging for either Dallas™ or Makro™. The warnings will appear exactly as they do on the packaging previously provided.

Windy City Tobacco Company ("WCTC") is the sole owner of all Cutting Edge Enterprises stock. Cutting Edge Enterprises manufactures Windy City's tobacco products.

In fiscal year 2007 WCTC had total sales of approximately [REDACTED] sticks of the Dallas™ brand of cigarettes. In fiscal year 2008 we anticipate our total sales of Dallas™ will be approximately [REDACTED] sticks. In fiscal year 2007 WCTC had total sales of approximately [REDACTED] sticks of the Makro™ brand of cigarettes. In fiscal year 2008 we anticipate our total sales of Makro™ to be approximately [REDACTED] sticks. The four cigarette health warnings for the Dallas™ and Makro™ brands will appear an equal number of times on the cartons and packs of each brand style of the Dallas™ and Makro™ brands of cigarettes during the one-year period beginning with the date of approval of this plan. We do not currently manufacture any other brands of cigarettes. We will maintain records of compliance for both brands. If, for any reason, our records indicate that compliance was not maintained, we will take all necessary steps to regain compliance, including but not limited to, placing special orders with our packaging suppliers and initiating special production runs for those health warnings needed to be issued.

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

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

Windy City Tobacco Company does not advertise. Before engaging in advertising, we will submit a plan to the Federal Trade Commission for the appropriate approvals.

Dallas will be available in the following styles:

- Dallas Full Flavor soft pack – 84mm
- Dallas Full Flavor soft pack – 100mm
- Dallas Light soft pack – 84mm
- Dallas Light soft pack – 100mm
- Dallas Menthol soft pack – 84mm
- Dallas Menthol soft pack – 100mm
- Dallas Menthol Light soft pack – 84mm
- Dallas Menthol Light soft pack – 100mm
- Dallas Ultra Light soft pack – 84mm
- Dallas Ultra Light soft pack – 100 mm
- Dallas nonfiltered soft pack – 84mm

Makro will be available in the following styles:

- Makro Full Flavor soft pack – 84mm
- Makro Full Flavor soft pack – 100mm
- Makro Light soft pack – 84mm
- Makro Light soft pack – 100mm
- Makro Menthol soft pack – 84mm
- Makro Menthol soft pack – 100mm
- Makro Menthol Light soft pack – 84mm
- Makro Menthol Light soft pack – 100mm
- Makro Ultra Light soft pack – 84mm
- Makro Ultra Light soft pack – 100 mm
- Makro nonfiltered soft pack – 84mm

If you require additional information, please contact Carole Folmar at 336-940-4818.

Sincerely,

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

Calvin A. Phelps
President



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

Division of Advertising Practices

February 12, 2008

Mr. Calvin A. Phelps
President
Windy City Tobacco Company, LLC
4140 Clemmons Road, PMB 297
Clemmons, NC 27012

Dear Mr. Phelps:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Windy City Tobacco Company, LLC on February 12, 2008, calling for the simultaneous display of the four health warnings on the packaging of certain soft pack varieties of the Dallas and Makro brands of cigarettes.

Windy City’s sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with letters dated May 27, 2005 and January 3, 2006 appear to meet the requirements of the Cigarette Act for size and conspicuousness. Windy City’s plan for packaging for the Dallas and Makro brands are hereby approved for the following eleven soft pack varieties of each brand: Full Flavor King, Full Flavor 100’s, Light King, Light 100’s, Menthol King, Menthol 100’s, Menthol Light King, Menthol Light 100’s, Ultra Light King, Ultra Light 100’s, and Non-Filter King. This approval is effective on the date of this letter and ends on February 11, 2009. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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

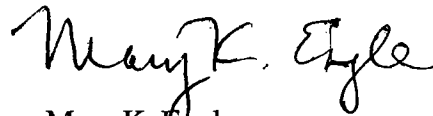
¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Mr. Calvin A. Phelps
February 12, 2008
Page 2

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

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

Very truly yours,

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

Mary K. Engle
Associate Director

VIRGINIA CAROLINA CORPORATION

www.virginiacarolinacorp.com

Mailing address: 12441 SW 130 St, Miami, FL 33186

Factory address: 5321 US Hwy 76, Pendleton, SC 29670

Tel: 305-259-7000 Fax: 305-259-7030

TP-SC15001 EIN: 58-237-3661

February 12, 2008

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

Cc: Sallie Schools

Ref: Virginia Carolina Corporation Packaging Plan, BOSS brand of cigarettes and internet advertising plan for BOSS brand.

Dear Ms. Engle:

This letter is being submitted for the approval of Virginia Carolina Corporation's plan for the display of the four Surgeon General's Health Warnings for packaging of the brand styles of the BOSS brand of cigarettes listed in Exhibit A manufactured in the USA by Virginia Carolina Corporation, Inc, and for the display of the warnings in internet advertising for the BOSS brand.

Upon approval of this plan, the manufacturer intends to sell BOSS brand cigarettes under the authority of the Alcohol & Tobacco Tax and Trade Bureau, formerly the Bureau of Alcohol, Tobacco & Firearms (License TP-SC15001).

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 for the BOSS brand will appear exactly as shown on the actual packs and cartons submitted with my letter dated February 6, 2008.

The four (4) warnings 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.

Pursuant to Section 1333(c) (2) of the Federal Cigarette Labeling and Advertising Act, Virginia Carolina Corporation proposes to use the alternative to quarterly rotation of the warnings on packaging.

As a small tobacco manufacturer, Virginia Carolina Corporation qualifies for this alternative as no brand style manufactured by Virginia Carolina Corporation has sales in excess of one-fourth of one percent of all cigarettes sold in the United States in the previous fiscal year.

The only other brand of cigarettes Virginia Carolina Corporation presently manufactures is MENTIROSA. FTC approved our plan for display of the health warnings on MENTIROSA brand of cigarettes on March 26, 2007; and production did not begin until November 9, 2007. FTC also approved our plan for display of the health warnings on DIVA brand of cigarettes on February 4th, 2008; and production did not begin as of yet.

In our last fiscal year ending December 2007, we produced a total of [REDACTED] cigarettes. We anticipate sales for the MENTIROSA brand for fiscal year ending December 2008 to be a total of [REDACTED] cigarettes. We anticipate sales for the DIVA brand for fiscal year ending December 2008 to be a total of [REDACTED] cigarettes and for the BOSS brand for fiscal year ending 2008 to be a total of [REDACTED] cigarettes.

Virginia Carolina Corporation will display the four required Surgeon General's warnings an equal number of times on the packs and cartons of each BOSS brand style listed in Exhibit A during the one year period beginning on the date of this plan's approval and will maintain records to demonstrate compliance with this plan.

Virginia Carolina Corporation plans to advertise the BOSS brand of cigarettes only in the new website: www.virginiacarolinacorp.com.

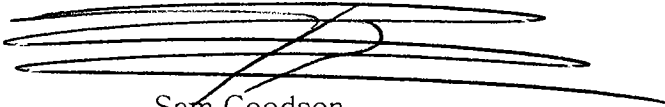
We do not intend to advertise in any form other than our internet website.

In Internet advertising, the warnings will be displayed in an unavoidable manner on every web page, where it may be viewed without scrolling, and shall not be accessed through hyperlinks, popups, interstitials, or other similar means. We will use the warning formats that were submitted with the 1985 plans of the five leading U.S. cigarette manufacturers, and the size of the warning shall be proportionate to those warning formats. The warnings will be rotated quarterly according to the schedule set out in Exhibit B.

In the case of multiple brand advertising, or non-specific brand advertising, we will follow the rotation schedule for the MENTIROSA brand, our first approved brand.

Attached to this letter as Exhibit C are sample web pages showing the placement of the warnings on our website.

Sincerely,

A handwritten signature in black ink, appearing to be 'Sam Goodson', written over a horizontal line.

Sam Goodson
President
For Virginia Carolina Corporation

Virginia Carolina Corporation

EXHIBIT "A"

BOSS BRAND OF CIGARETTES

Boss Ultra Lights King Size Box

Boss Menthol King Size Box

Boss Lights King Size Box

Boss Full Flavor King Size Box

Boss Ultra Lights 100's Box

Boss Menthol 100's Box

Boss Lights 100's Box

Boss Full Flavor 100's Box

Virginia Carolina Corporation

EXHIBIT "B"

Schedule or Quarterly Rotation For Advertising

	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter
Mentirosa	A	B	C	D
Diva	B	C	D	A
Boss	C	D	A	B

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.

BOSS

BOSS

BOSS



BOSS



TP-SC-15001
MADE IN U.S.A.
PENDINGTON, SC 29570
VirginiaCarolinaCorp.com

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



MADE IN USA

100'S BOX



BOSS

200 FILTER CIGARETTES

Lights

Lights

TP-SC-15001



UNDERAGE
SALE
PROHIBITED

BOSS

Lights

100'S BOX

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

200 FILTER CIGARETTES

BOSS



Lights

Lights



Division of Advertising Practices

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

February 19, 2008

Mr. Sam Goodson
President
Virginia Carolina Corporation, Inc.
12441 SW 130 Street
Miami, FL 33186

Dear Mr. Goodson:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Virginia Carolina Corporation, Inc. ("Virginia Carolina") on February 12, 2008, calling for quarterly rotation of the four health warnings in Internet advertising for the Boss brand of cigarettes, and for simultaneous display of the four health warnings on the packaging of eight hard pack varieties of that brand.

Virginia Carolina's plan for the rotation of the warnings in Internet advertising for the Boss brand of cigarettes has been approved. Approval of the plan assumes that the plan is implemented in good faith. With respect to the question of whether it is legal to advertise cigarettes on the Internet, Section 1335 of the Cigarette Act prohibits advertising cigarettes on any medium of electronic communication subject to the jurisdiction of the Federal Communications Commission. The enforcement of that provision is the responsibility of the Department of Justice and you should contact them directly (Kenneth Maddox at 202-307-0092) to determine whether such advertising on the Internet is permissible.

Virginia Carolina's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your February 6, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. Virginia Carolina's plan for packaging is hereby approved for the following eight hard pack varieties of the Boss brand: Full Flavor King, Lights King, Ultra Lights King, Menthol King, Full Flavor 100's, Light 100's, Ultra Lights 100's, and Menthol 100's. This approval is effective on the date of this letter and ends on February 18, 2009. Approval of the plan is contingent on its good faith implementation. We may ask for

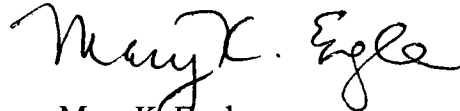
Mr. Sam Goodson
February 19, 2008
Page 2

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

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

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

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.

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

February 13, 2008
*Sent Via Federal Express, Tracking No. 7983-7392-4390
and facsimile No. (202) 326-2790*

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

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

Dear Mrs. Engle:

On March 1st, 2007, Poker Tobacco Corp., received approval for its plan for the display of the four health warning on packaging and advertising for the "Poker" and "Trooper" brands of cigarettes. This letter shall serve as formal notice regarding our client, Poker Tobacco Corp., to the Federal Trade Commission regarding Poker Tobacco's "plan" to import the additional brand styles of the "Trooper" brand of cigarettes described below, manufactured by Processadora Nacional Cigarrillera S.A./ Pronalci S.A. in Colombia. Mr. Uriel Acevedo is the President of Poker Tobacco Corp. The address of Poker Tobacco Corp., 8249 NW 36 Street, Suite 213, Miami, Florida 33166, telephone (305) 639-9651.

The additional brand styles of "Trooper" Brand cigarettes are as follows:

1. Trooper King Soft Pack: Lights, Menthol Lights, Ultra Lights, Full Flavor, Medium, and Menthol.
2. Trooper 100's Soft Pack: Lights, Menthol Lights, Ultra Lights, Full Flavor, Medium, and Menthol.

In compliance with Section 1333 (c) (1), Poker Tobacco Corp. will continue to rotate the four Surgeon General Warnings on packs and cartons of the "Trooper"

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

February 13, 2008

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

Schedule for Quarterly Rotation

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

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

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

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

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

Poker Tobacco does currently import the "Poker" and "Trooper" brands 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 letters of January 10th, 2008, February 5th, 2008 and February 11th, 2008. In addition, Poker Tobacco Corp., will keep records demonstrating compliance with this plan.

Poker Tobacco Corp. will continue to be compliant with its February 23rd, 2007 plan for advertising.

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

Mary Engle, Associate Director

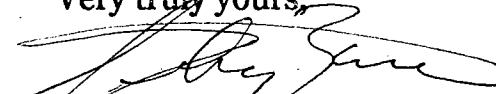
February 13, 2008

Federal Trade Commission

Re: Poker Tobacco Corp. - "Trooper" brand

Compliance of with the Federal Cigarette Labeling and Advertising Act

Very truly yours,



Lebny Zamora, for
RHONDA A. ANDERSON
(Signed in absence to avoid delay)

RAA/lz
Enclosures

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

Trooper

FULL FLAVOR

PREMIUM SELECTED TOBACCOS

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

20
CIGARETTES
PER PACK

Trooper

FULL FLAVOR

PREMIUM SELECTED TOBACCOS



Trooper
FULL FLAVOR
MADE UNDER THE AUTHORITY OF
THE TRADEMARK OWNER

UNDERAGE SALE
PROHIBITED

Poker 80' Adverencia D

Trooper
FULL FLAVOR

PROHIBITED

200
CLASS A
CIGARETTES

Trooper
MEDIUM

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

200 CLASS A CIGARETTES

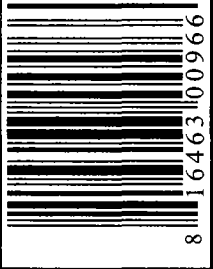
Trooper

PREMIUM

SELECTED

TOBACCOS

MEDIUM



Trooper
MEDIUM

Trooper
Made in Colombia
MADE UNDER THE AUTHORITY OF
THE TRADEMARK OWNER

200 CLASS A CIGARETTES

MEDIUM



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

Division of Advertising Practices

February 19, 2008

Rhonda A. Anderson, Esq.
2655 South LeJeune Road
Suite 540
Coral Gables, FL 33141

Dear Ms. Anderson:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, your February 23, 2007 plan filed on behalf of Poker Tobacco Corp. (“Poker”) calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Poker and Trooper brands of cigarettes was approved. You now propose in a letter dated February 13, 2008 to expand your plan to include certain additional varieties of the Trooper brand.

The health warnings on the sample packs and cartons submitted with your letters of January 10, February 5, and February 11, 2008 appear to meet the requirements of the Cigarette Act for size and conspicuousness. Poker’s expansion of its plan for packaging is hereby approved for the following twelve soft pack varieties of the Trooper brand: Full Flavor 100s, Full Flavor Kings, Lights 100s, Lights Kings, Menthol 100s, Menthol Kings, Menthol Lights 100s, Menthol Lights Kings, Ultra Lights 100s, Ultra Lights Kings, Medium 100s, and Medium Kings. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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

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, Esq.
February 19, 2008
Page 2

ingredients to HHS.

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

Very truly yours,

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

Mary K. Engle
Associate Director

February 19, 2008

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



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

RE: Cigarette Health Warning Rotation Plan

Dear Ms. Engle,

This letter is being submitted for approval of the alternative method to the quarterly Surgeon General Warning rotation plan for packaging of the Nightclub cigarette brand and the renewal of the alternative method to the quarterly Surgeon General Warning rotation plan for packaging of the four varieties of the Outdoor Freedom cigarette brand that expired on January 21, 2008, Smokin Joes Natural Light King Size Box that expired on December 3, 2007, and the following three King size box varieties of the Smokin Joes Premium cigarette brand that are set to expire on April 18, 2008: Canadian Light, Full Flavor, and Light. These cigarettes are manufactured by Joseph M. Anderson d/b/a Smokin Joes. Upon approval of this plan, the manufacturer will sell and continue to sell, these cigarettes under the authority of the Bureau of Alcohol, Tobacco & Firearms (Manufacturer of Tobacco Products License TP-NY-168).

At this time, two king size international style hard pack varieties of the Nightclub cigarette brand will be manufactured, Full Flavor and Light. These cigarettes will be packaged in 200 count cartons ("Outer Cartons"). Each Outer Carton will contain 10 packs of 20 cigarettes each ("Pack"); five (5) Nightclub Full Flavor king size international style hard packs and five (5) Nightclub Light king size international style hard packs. Note, this explains that two varieties will be packaged in one carton. The warnings will appear exactly as they do on the packs submitted with my January 31, 2008 letter and cartons submitted with our letter dated October 17, 2007.

On a letter from the FTC dated January 22, 2007, Smokin Joes received approval for the alternative method to the quarterly Surgeon General Warning rotation on the packaging of the four Outdoor Freedom cigarette brand varieties Full Flavor king size soft pack, Full Flavor king size box, Light king size soft pack and Light king size box. Smokin Joes will continue to equalize the four warnings on those brand styles.

800-274-8010

www.smokinjoe.com

On a letter from the FTC dated April 25, 2000, Smokin Joes received approval for the Surgeon General rotation plan for Smokin Joes Natural styles noted on a Smokin Joes submission letter dated February 16, 2000 (FTC approval on April 25, 2000, indicates that Smokin Joes Natural and Smokin Joes are the same brand, when they are in fact separate brands that use the same quarterly rotation schedule.). While Smokin Joes continues to rotate the warnings quarterly on the Smokin Joes Natural brand packaging that was approved by the FTC on April 25, 2000, we will continue to equalize the four warnings on the Smokin Joes Natural Light King size box style that was approved by the FTC on December 4, 2006.

On a letter from the FTC dated June 24, 2004, Smokin Joes received approval for the Surgeon General rotation plan for the Smokin Joes Premium styles noted on that letter. While Smokin Joes continues to rotate the warnings quarterly on the Smokin Joes Premium brand packaging that was approved by the FTC on June 24, 2004, we will continue to equalize the four warnings on the Smokin Joes Premium Canadian Light Kings Size Box, Smokin Joes Premium Full Flavor King Size Box, and Smokin Joes Premium Light King Size Box.

The four varieties of Outdoor Freedom and three varieties of Smokin Joes Premium listed above, and Smokin Joes Natural Light King Size Box are packaged in 200 count cartons ("Outer Cartons"). Each Outer Carton will contain 10 packs of 20 cigarettes each ("Pack"). The warnings will continue to appear exactly as they do on the actual pack labels and cartons of Outdoor Freedom submitted with our letter of December 13, 2006, of Smokin Joes Premium Canadian Light Kings Size Box, Smokin Joes Premium Full Flavor King Size Box, and Smokin Joes Premium Light King Size Box submitted with our letter of April 3, 2007, and of Smokin Joes Natural Light King Size Box submitted with our letter of November 3, 2006.

Smokin Joes believes that its low sales volume of cigarettes fits the criteria for the alternative to quarterly rotation of warnings on packaging, provided for in Section 1333 (c)(2) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331; sales figures for all Smokin Joes manufactured brands as well as anticipated sales figures for the Nightclub cigarette brand are provided on Exhibit A. Smokin Joes manufactures and imports a number of cigarette brand styles, of all Smokin Joes manufactured and imported cigarette brand styles, from November 14, 2006 through November 13, 2007, the biggest seller was SMOKIN JOE'S FF 100'S SOFT PACK, totaling [REDACTED] sticks.

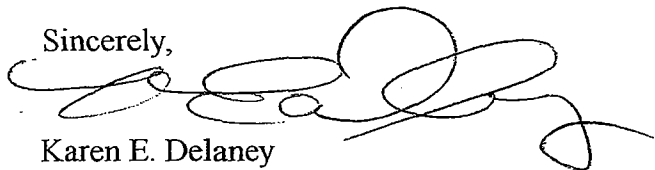
If this plan for the alternative to quarterly rotation of warnings on packaging is approved, the four cigarette health warnings will appear on the packs and cartons of each Nightclub cigarette brand style and continue to appear on the packs and cartons of the four varieties of Outdoor Freedom and three varieties of Smokin Joes Premium listed above, and Smokin Joes Natural Light King Size Box an equal number of times for the one year period beginning on the date this plan is approved. To ensure the cigarette health warnings appear on the cigarette brand styles an equal number of times throughout the

plan year, raw material packaging inventory will be stored and loaded into packaging machines alternating the four health warnings.

For advertising the Nightclub brand, Smokin Joes will use the warning formats that were submitted with the 1985 plans of the five leading US cigarette manufacturers and we will place the warnings as specified in those plans. Copies of the formats we will be using were submitted with our May 1, 2007 letter. Smokin Joes currently intends to advertise the Nightclub brand in print as well as on the Internet at www.nightclubsmoke.com. In relation to Internet advertising, the warnings will appear in a legible and conspicuous manner and will be of a size, format, and type as required by the FTC. The warnings on our website will be superimposed on the screen in an unavoidable manner on every page advertising the Nightclub brand where it may be viewed without scrolling, and will not be accessible or displayed through hyperlinks, pop-ups, interstitials, or other similar means. We will use the warning formats that were submitted with the 1985 plans of the five leading US cigarette manufacturers and the size of the warnings will be proportionate to those warning formats. The four cigarette health warnings will be rotated quarterly in accordance with the rotation schedule attached as Exhibit B. Enclosed with our letter dated February 7, 2008 were printouts from the website showing a sample of how the warning labels are displayed. Smokin Joes will continue to comply with its May 1, 2007 amended plan for advertising the Exact, Lewiston, Market, Outdoor Freedom, and Smokin Joes cigarette brands.

Smokin Joes, the manufacturer, is aware of the requirements set forth by the Federal Trade Commission in the Cigarette Labeling and Advertising Act and the company's efforts are always to be fully compliant with the regulations. Smokin Joes will maintain record of compliance with the approved plan. The submitted carton and pack label for each brand style bearing each Surgeon General warning satisfies the requirement of package submission. If there are any questions or concerns regarding this plan, please contact me at 716-754-4064 x225.

Sincerely,

A handwritten signature in black ink, appearing to read 'Karen E. Delaney', with a large, stylized flourish at the end.

Karen E. Delaney
Tax Compliance Specialist

EXHIBIT A

PRODUCT EXACT AND EXACT	STICKS (Actual Stick Sales Figures 11/14/2006 - 11/13/2007)
EXACT FULL FLAVOR 100 SOFT PACK*	
EXACT LIGHT 100 SOFT PACK*	
EXACT MENTHOL 100 SOFT PACK*	
EXACT MENTHOL LIGHT 100 SOFT PACK*	
EXACT ULTRA LIGHT 100 SOFT PACK*	
EXACT FULL FLAVOR KING BOX*	
EXACT FULL FLAVOR KING SOFT PACK*	
EXACT LIGHT KING BOX*	
EXACT LIGHT KING SOFT PACK*	
EXACT MENTHOL KING SOFT PACK*	
EXACT MENTHOL LIGHT KING SOFT PACK*	
EXACT NON-FILTER KING BOX *	
EXACT FULL FLAVOR 100 SOFT PACK**	
EXACT LIGHT 100 SOFT PACK**	
EXACT MENTHOL 100 SOFT PACK**	
EXACT MENTHOL LIGHT 100 SOFT PACK**	
EXACT ULTRA LIGHT 100 SOFT PACK**	
EXACT FULL FLAVOR KING BOX**	
EXACT FULL FLAVOR KING SOFT PACK**	
EXACT LIGHT KING BOX**	
EXACT LIGHT KING SOFT PACK**	
EXACT MENTHOL KING SOFT PACK**	
EXACT MENTHOL LIGHT KING SOFT PACK**	
PRODUCT MARKET	STICKS (Actual Stick Sales Figures 11/14/2006 - 11/13/2007)
MARKET FULL FLAVOR KING SOFT PACK	
MARKET LIGHT KING SOFT PACK	
MARKET MENTHOL KING SOFT PACK	
MARKET MENTHOL LIGHT KING SOFT PACK	
MARKET NON-FILTER KING SIZE BOX	
MARKET FULL FLAVOR KING BOX	
MARKET LIGHT KING BOX	
MARKET FULL FLAVOR 100 SOFT PACK	
MARKET LIGHT 100 SOFT PACK	
MARKET MENTHOL 100 SOFT PACK	
MARKET MENTHOL LIGHT 100 SOFT PACK	
MARKET ULTRA LIGHT 100 SIZE SOFT PACK	
MARKET MENTHOL 100 BOX	
MARKET MENTHOL LIGHT 100 BOX	
MARKET ULTRA LIGHT 100 BOX	

PRODUCT LEWISTON	STICKS (Actual Stick Sales Figures 11/14/2006 - 11/13/2007)
LEWISTON FULL FLAVOR KING SIZE SOFT PACK	
LEWISTON LIGHT KING SIZE SOFT PACK	
LEWISTON MENTHOL KING SIZE SOFT PACK	
LEWISTON MENTHOL LIGHT KING SIZE SOFT PACK	
LEWISTON NON-FILTER KING SIZE SOFT PACK	
LEWISTON FULL FLAVOR KING SIZE BOX	
LEWISTON LIGHT KING SIZE BOX	
LEWISTON FULL FLAVOR 100 SIZE SOFT PACK	
LEWISTON LIGHT 100 SIZE SOFT PACK	
LEWISTON MENTHOL 100 SIZE SOFT PACK	
LEWISTON MENTHOL LIGHT 100 SIZE SOFT PACK	
LEWISTON ULTRA LIGHT 100 SIZE SOFT PACK	
PRODUCT NIGHTCLUB	STICKS (Estimated Stick Sales Figures 11/14/2006 - 11/13/2007)
NIGHTCLUB FULL FLAVOR KING SIZE INTERNATIONAL STLYE BOX	
NIGHTCLUB LIGHT KING SIZE INTERNATIONAL STLYE BOX	
PRODUCT SMOKIN JOES	STICKS (Actual Stick Sales Figures 11/14/2006 - 11/13/2007)
SMOKIN JOES FULL FLAVOR KING SIZE SOFT PACK	
SMOKIN JOES LIGHT KING SIZE SOFT PACK	
SMOKIN JOES MENTHOL KING SIZE SOFT PACK	
SMOKIN JOES MENTHOL LIGHT KING SIZE SOFT PACK	
SMOKIN JOES ULTRA LIGHT KING SIZE SOFT PACK	
SMOKIN JOES NON FILTER KING SIZE SOFT PACK	
SMOKIN JOES FULL FLAVOR KING SIZE BOX	
SMOKIN JOES LIGHT KING SIZE BOX	
SMOKIN JOES FULL FLAVOR 100 SOFT PACK	
SMOKIN JOES LIGHT 100 SOFT PACK	
SMOKIN JOES MENTHOL 100 SOFT PACK	
SMOKIN JOES MENTHOL LIGHT 100 SOFT PACK	
SMOKIN JOES ULTRA LIGHT 100 SOFT PACK	
SMOKIN JOES FULL FLAVOR 100 BOX	
SMOKIN JOES LIGHT 100 BOX	
SMOKIN JOES ULTRA LIGHT 100 SIZE BOX	
SMOKIN JOES MENTHOL 100 BOX	
SMOKIN JOES MENTHOL LIGHT 100 BOX	
PRODUCT OUTDOOR FREEDOM	STICKS (Actual Stick Sales Figures 11/14/2006 - 11/13/2007)
OUTDOOR FREEDOM FULL FLAVOR KING SOFT PACK	
OUTDOOR FREEDOM FULL FLAVOR KING SIZE BOX	
OUTDOOR FREEDOM LIGHT KING SOFT PACK	
OUTDOOR FREEDOM LIGHT KING SIZE BOX	

PRODUCT (SMOKIN JOES PREMIUM)	STICKS (Actual Stick Sales Figures 11/14/2006 - 11/13/2007)
SMOKIN JOE PREMIUM FULL FLAVOR KING SOFT PACK	
SMOKIN JOE PREMIUM LIGHT KING SOFT PACK	
SMOKIN JOE PREMIUM MENTHOL KING SOFT PACK	
SMOKIN JOE PREMIUM MENTHOL LIGHT KING SOFT PACK	
SMOKIN JOE PREMIUM ULTRA LIGHT KING SOFT PACK	
SMOKIN JOE PREMIUM NON FILTER KING SOFT PACK	
SMOKIN JOE PREMIUM FULL FLAVOR KING SIZE BOX	
SMOKIN JOE PREMIUM LIGHT KING SIZE BOX	
SMOKIN JOE PREMIUM FULL FLAVOR 100 SIZE SOFT PACK	
SMOKIN JOE PREMIUM LIGHT 100 SIZE SOFT PACK	
SMOKIN JOE PREMIUM MENTHOL 100 SIZE SOFT PACK	
SMOKIN JOE PREMIUM MENTHOL LIGHT 100 SIZE SOFT PACK	
SMOKIN JOE PREMIUM ULTRA LIGHT 100 SIZE SOFT PACK	
SMOKIN JOE PREMIUM CANADIAN LIGHT KING SIZE BOX	

PRODUCT (TOP SELLING SKU)	STICKS (Actual Stick Sales Figures 11/14/2006 - 11/13/2007)
SMOKIN JOES FULL FLAVOR 100 SOFT PACK	

* Indian Head Logo Packaging

**EXACT Packaging Approved Ap 25, 2000

¹Smokin Joes Premium Medium King Size Soft Pack and Smokin Joes Premium Medium 100 Size Soft Pack are no longer manufactured.

Exhibit B

Rotation Plan for Advertising

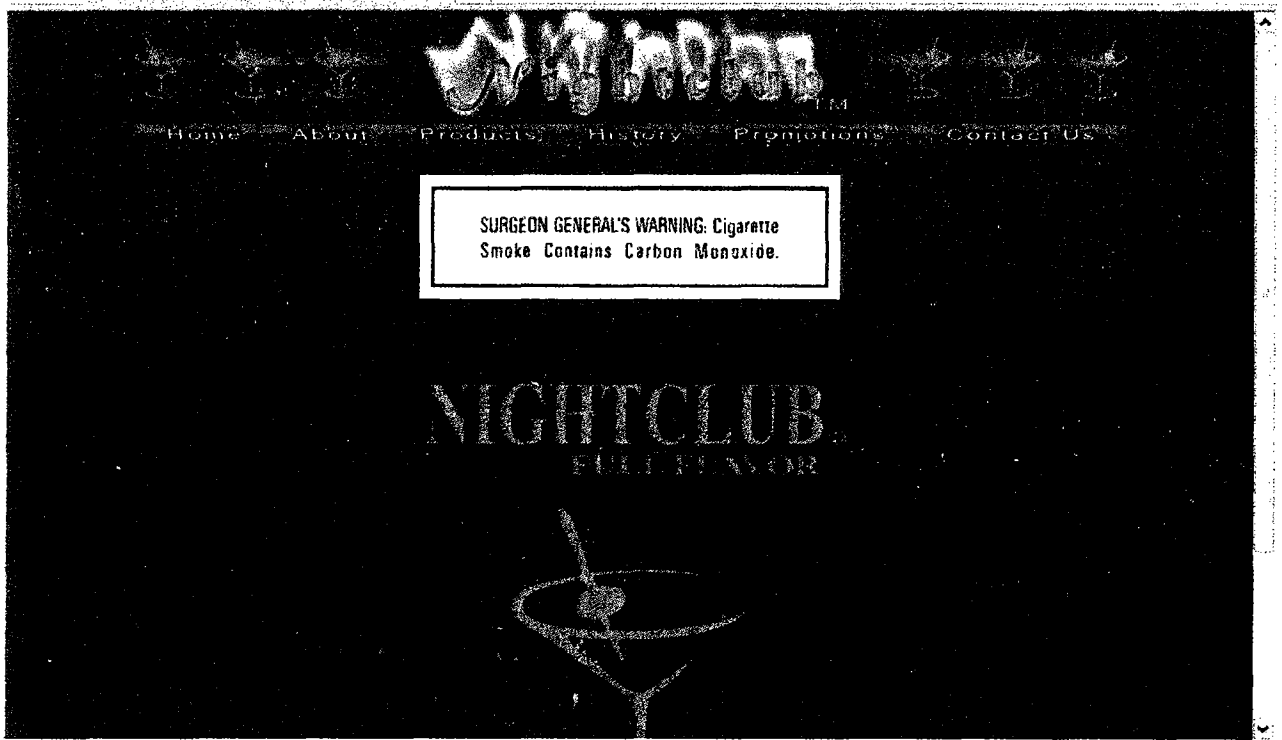
Quarter	Exact and Exact Elite	Lewiston	Market	Smokin Joes	Smokin Joes Natural	Smokin Joes Premium	Outdoor Freedom	Nightclub	Multi-brand
Q1 Jan, Feb, March	B	D	A	C	C	C	A	D	C
Q2 April, May, June	D	C	B	A	A	A	B	C	A
Q3 July, Aug, Sept	C	A	D	B	B	B	D	A	B
Q4 Oct, Nov, Dec	A	B	C	D	D	D	C	B	D

“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.

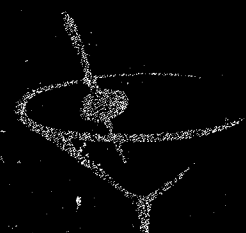
“D” SURGEON GENERAL’S WARNING: Cigarette Smoke Contains Carbon Monoxide.



Home About Products History Promotions Contact Us

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

NIGHTCLUB
FULL FLAVOR



Selected packaging samples from those
submitted with the plan.

NIGHT CLUB
MILK FLAVOR



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



NIGHTCLUB™



20 CLASS A FILTERED CIGARETTES

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



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

Division of Advertising Practices

February 19, 2008

Ms. Karen E. Delaney
Smokin Joes
4900 Indian Hill Road
Lewiston, NY 14092

Dear Ms. Delaney:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Joseph M. Anderson d/b/a Smokin Joes ("Smokin Joes") on February 19, 2008, calling for quarterly rotation of the four health warnings in advertising for the Nightclub brand of cigarettes, and for simultaneous display of the four health warnings on the packaging of certain varieties of the Nightclub, Outdoor Freedom, Smokin Joes Natural and Smokin Joes Premium brands of cigarettes.

Smokin Joes' plan for the rotation of the warnings in advertising for the Nightclub brand of cigarettes has been approved. Approval of the plan assumes that the plan is implemented in good faith. Smokin Joes' advertising plan provides for Internet advertising. With respect to the question of whether it is legal to advertise cigarettes on the Internet, Section 1335 of the Cigarette Act prohibits advertising cigarettes on any medium of electronic communication subject to the jurisdiction of the Federal Communications Commission. The enforcement of that provision is the responsibility of the Department of Justice and you should contact DOJ directly (Kenneth Maddox at 202-307-0092) to determine whether such advertising on the Internet is permissible.

Smokin Joes' sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with letters dated November 3, 2006, December 13, 2006, April 3, 2007, October 17, 2007, and the revised sample packs submitted with your January 31, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness.¹ Smokin Joes' plan for the simultaneous display of the four health warnings on packaging is hereby approved for the following varieties:

¹ Although the warnings on the packs of the Nightclub brand initially submitted were not sufficiently conspicuous, corrected samples were submitted. This approval only pertains to packaging that meets the requirements of the Cigarette Act.

Ms. Karen E. Delaney
February 19, 2008
Page 2

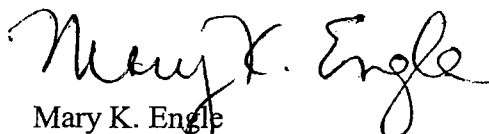
- two king size international hard pack varieties of the Nightclub brand (Full Flavor and Light),
- four king size varieties of the Outdoor Freedom brand (Full Flavor soft pack, Full Flavor hard pack, Light soft pack, and Light hard pack),
- Smokin Joes Natural Light king size hard pack, and
- three king size hard pack varieties of the Smokin Joes Premium brand (Full Flavor, Light, and Canadian Light).

This approval is effective on the date of this letter and ends on February 18, 2009. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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

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

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.



Commonwealth

B R A N D S, I N C.

February 13, 2008

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 AND
INTERNET ADVERTISING PLANS**

Dear Ms. Engle:

The following provides the 2008 Cigarette Labeling and Rotation plan for the following brands of Commonwealth Brands, Inc., 900 Church Street, Bowling Green, Kentucky, 42101:

- Malibu
- Montclair
- Riviera
- Sonoma
- Tuscany
- USA Gold

Commonwealth Brands also manufactures the Davidoff brand whose plan was approved January 8, 2008.

Based on the sales volume for the one-year period ending September 30, 2007, it appears that one USA Gold brand style (Full Flavor Filter King Size Box) and one Sonoma style (Full Flavor Filter King Size Box) will exceed one-fourth of one percent of cigarettes sold in the United States. The USA Gold brand style (Full Flavor Filter King Size Box) will continue to follow the quarterly rotation schedule approved on January 3, 2005. The Sonoma brand style (Full Flavor King Size Box) will be rotated quarterly according to the schedule attached at Exhibit D. The quarterly warning rotation is based on the date the product is packaged.

For the remaining brand styles of the Malibu, Montclair, Riviera, Sonoma, Tuscany and USA Gold brands, this requests approval of a plan to conduct its manufacturing operations so that the four health warnings specified in 15 U.S.C. 1331, Section 4 (a) (1), Federal Cigarette Labeling and Advertising Act, shall appear on the packs and cartons of each brand style of cigarettes, listed at attached Exhibit A, except USA Gold Full Flavor Filter King Size Box and Sonoma Full Flavor Filter King Size Box, an equal number of times during the twelve-month period starting from the date this plan is approved by the FTC. During 2008, Commonwealth Brands will manufacture sixty-nine brand styles including six varieties of the Davidoff brand. All but two of Commonwealth's brand styles, including the Davidoff brand styles, will qualify for this exemption. Commonwealth Brands will maintain records that documents compliance with this rotation plan.

The sales figures for each of Commonwealth Brands' styles that qualified for the exemption for the one-year period ending September 30, 2007 are reported in the attached Exhibit B. Industry sales for the corresponding one-year

900 Church Street, Bowling Green, KY 42102 Ph. (270) 781-9100 Fax (270) 781-7651

www.commonwealthbrands.com
An IMPERIAL TOBACCO GROUP company

period ending September 30, 2007 are projected to be 372.5 billion units. The source of industry sales is "The Maxwell Report." Fourth Quarter, 2006 and First, Second, and Third Quarters, 2007, (November 7, 2007).

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

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

Commonwealth Brands' total sales volume for 2007 was [REDACTED] Commonwealth Brands' estimated total sales volume for 2008 is [REDACTED] Commonwealth sales volume is measured on a calendar year.

The statutory requirement that more than half of the cigarettes sold by Commonwealth in the United States are packaged into brand styles that fall below the maximum volume is satisfied as well. The two brand styles (USA Gold Full Flavor Filter King Size Box and Sonoma Full Flavor Filter King Size Box) which exceed the one-fourth of one percent market share in 2007 accounted for [REDACTED] of the company's total sales volume. The remaining [REDACTED] of the company's total sales volume for 2007 is distributed among the other sixty-seven styles.

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

The four health warnings will appear exactly as shown on packs and cartons submitted with my letters of December 11, 2006 for Malibu, Montclair, Riviera, Sonoma and USA Gold and April 6, 2007 for Tuscany. The warnings read precisely as required by the Cigarette Act.

Commonwealth Brands will continue to utilize the previously approved warning rotation schedule, attached at Exhibit C, for advertising. Commonwealth Brands plans to advertise on the internet. The warnings will be displayed in an unavoidable manner on every web page where it may be viewed without scrolling and shall be not accessed through hyperlinks, pop ups, interstitials or other similar means. We will use the warning formats that were submitted with the 1985 plans of the five leading cigarette manufacturers and the size of the warnings shall be proportionate to those warning formats. The warnings will be rotated quarterly according to the schedule set out in the attached Exhibit C. In advertising for multiple brands of cigarettes or for no specific brand, the warnings shall be rotated quarterly according to the schedule set out for the USA Gold brand, the company's largest selling brand.

Attached to this letter as Exhibit E are sample web pages showing placement of the warnings on our web site.

If you require any additional information, please contact me.

Sincerely,



William H. Melton
Vice President, Compliance and Regulations

Attachments: Exhibit A
Exhibit B
Exhibit C
Exhibit D
Exhibit E

EXHIBIT A

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

BRAND STYLES AS OF JANUARY 1, 2008

BRAND STYLE

MALIBU	LIGHT FILTER SLIMS BOX 100'S
MALIBU	LIGHT FILTER 100'S SOFT PACK
MALIBU	ULTRA LIGHT FILTER SLIMS BOX 100'S
MALIBU	ULTRA LIGHT FILTER 100'S SOFT PACK
MALIBU	MENTHOL LIGHT FILTER SLIMS BOX 100'S
MALIBU	MENTHOL LIGHT FILTER 100'S SOFT PACK
MALIBU	LIGHT FILTER 120'S SOFT PACK
MALIBU	MENTHOL LIGHT FILTER 120'S SOFT PACK
MONTCLAIR	FULL FLAVOR FILTER KING SIZE SOFT PACK
MONTCLAIR	FULL FLAVOR FILTER BOX KING SIZE
MONTCLAIR	FULL FLAVOR FILTER 100'S SOFT PACK
MONTCLAIR	LIGHT FILTER KING SIZE SOFT PACK
MONTCLAIR	LIGHT FILTER BOX KING SIZE
MONTCLAIR	LIGHT FILTER 100'S SOFT PACK
MONTCLAIR	ULTRA LIGHT FILTER KING SIZE SOFT PACK
MONTCLAIR	ULTRA LIGHT FILTER 100'S SOFT PACK
MONTCLAIR	MENTHOL LIGHT FILTER KING SIZE SOFT PACK
MONTCLAIR	MENTHOL LIGHT FILTER 100'S SOFT PACK
MONTCLAIR	MENTHOL FILTER 100'S SOFT PACK
RIVIERA	MENTHOL FILTER BOX KING SIZE
RIVIERA	MENTHOL FILTER KING SIZE SOFT PACK
RIVIERA	MENTHOL FILTER BOX 100'S
RIVIERA	MENTHOL FILTER 100'S SOFT PACK
SONOMA	FULL FLAVOR FILTER 100'S SOFT PACK
SONOMA	FULL FLAVOR FILTER 100'S BOX
SONOMA	LIGHT FILTER KING SIZE BOX
SONOMA	LIGHT FILTER 100'S SOFT PACK
SONOMA	LIGHT FILTER 100'S BOX
SONOMA	ULTRA LIGHT FILTER 100'S SOFT PACK
SONOMA	MENTHOL LIGHT FILTER 100'S SOFT PACK
SONOMA	MENTHOL LIGHT FILTER KING SIZE BOX
SONOMA	MENTHOL FILTER KING SIZE BOX
SONOMA	MENTHOL FILTER 100'S SOFT PACK
SONOMA	MENTHOL FILTER 100'S BOX
SONOMA	NON FILTER KING SIZE SOFT PACK
TUSCANY	FULL FLAVOR FILTER KING BOX
TUSCANY	FULL FLAVOR FILTER 100'S BOX
TUSCANY	LIGHT FILTER KING BOX
TUSCANY	LIGHT FILTER 100'S BOX
TUSCANY	ULTRA LIGHT 100'S BOX
TUSCANY	MENTHOL FILTER KING BOX

TUSCANY
TUSCANY

MENTHOL LIGHT FILTER KING BOX
MENTHOL LIGHT FILTER 100'S BOX

USA GOLD
USA GOLD
USA GOLD
USA GOLD
USA GOLD
USA GOLD
USA GOLD
USA GOLD
USA GOLD
USA GOLD
USA GOLD
USA GOLD
USA GOLD
USA GOLD
USA GOLD
USA GOLD
USA GOLD
USA GOLD
USA GOLD
USA GOLD

FULL FLAVOR FILTER KING SIZE SOFT PACK
FULL FLAVOR FILTER 100'S BOX
FULL FLAVOR FILTER 100'S SOFT PACK
LIGHT FILTER KING SIZE SOFT PACK
LIGHT FILTER KING SIZE BOX
LIGHT FILTER 100'S BOX
LIGHT FILTER 100'S SOFT PACK
ULTRA LIGHT FILTER KING SIZE SOFT PACK
ULTRA LIGHT FILTER 100'S SOFT PACK
ULTRA LIGHT FILTER 100'S BOX
MENTHOL LIGHT FILTER KING SIZE SOFT PACK
MENTHOL LIGHT FILTER 100'S BOX
MENTHOL LIGHT 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

BRAND STYLES UTILIZING THE QUARTERLY WARNING STATEMENT ROTATION:

USA GOLD
SONOMA




FULL FLAVOR FILTER KING SIZE BOX
FULL FLAVOR FILTER KING SIZE BOX

EXHIBIT B

12/17/07 13:33:26

Commonwealth Brands, Inc.
Cigarette Volume (000's)
October 1, 2006 - September 30, 2007

PAGE 1

Brand	Style Number	Description	TOTAL STICKS (000)	
Malibu	00200	MALIBU LIGHT 120		
	00201	MALIBU LT 100'S		
	00202	MALIBU ULLT 100'S		
	00203	MALIBU MT LT 100'S		
	00204	Malibu Lt Sl		
	00205	MALIBU UT LT SL		
	00206	MALIBU MN LT SL		
	00207	MALIBU MENTHOL LIGHT 120		
		Malibu TOTAL		
Montclair	03220	Montclair Full Flavor Kin		
	03221	Montclair Light King 6M		
	03222	Montclair Full Flavor 100		
	03223	Montclair Light 100 6M		
	03224	Montclair Menthol Light 1		
	03225	Montclair Ultra Light 100		
	03729	Montclair FF Kg Box		
	03730	Montclair Lights Kings Bo		
	03734	Montclair Mnt Lt Kings		
	03738	Montclair FF Menthol 100'		
	03739	Montclair Ultra Lights Ki		
	33220	LIP Montclair FF King 6M		
	33221	LIP Montclair Light King		
	33222	LIP Montclair FF 100 6M		
	33223	LIP Montclair Light 100 6		
	33224	LIP Montclair Ment Lt 100		
	33225	LIP Montclair Ul Lt 100 6		
	33729	LIP Montclair FF Kg Box		
	33730	LIP Montclair Lights Kg B		
	33734	LIP Montclair Mnt Lt King		
	33738	LIP Montclair FF Menthol		
	33739	LIP Montclair Ultra Lts K		
		Montclair TOTAL		
Riviera	03851	Riviera Menthol Kings		
	03853	Riviera Menthol 100's		
	03854	Riviera Kings Box		
	03855	Riviera Menthol 100's Box		
		Riviera TOTAL		
Sonoma	04269	Sonoma FF Ment 100 Box		

Brand	Style Number	Description	TOTAL STICKS (000)	
Sonoma	04274	Sonoma FF Menthol King Bo		
	04275	Sonoma Light Menthol King		
	04276	Sonoma FF King Box 6M		
	04277	Sonoma FF 100 Box		
	04278	Sonoma Menthol Lt 100 6M		
	04279	SONOMA FF MENTHOL 100		
	04280	Sonoma Ultra Lt 100 6M		
	04281	Sonoma Light 100 6M		
	04282	Sonoma FF 100 6M		
	04283	Sonoma Non-Filter King		
	04284	Sonoma Light King Box 6M		
	04285	Sonoma Light 100 Box 6M		
	34269	LIP Sonoma FFM 100 Box		
	34274	LIP Sonoma FF Ment Kg Box		
	34275	LIP Sonoma Lt Ment Kg Box		
	34276	LIP Sonoma FF King Box 6M		
	34277	LIP Sonoma FF 100 Box		
	34278	LIP Sonoma Ment Lt 100 6M		
	34279	LIP SONOMA FF MENT 100		
	34280	LIP Sonoma Ultra Lt 100 6		
	34281	LIP Sonoma Light 100 6M		
	34282	LIP Sonoma FF 100 6M		
	34283	LIP Sonoma Non-Filter Kin		
	34284	LIP Sonoma Lt King Box 6M		
	34285	LIP Sonoma Lt 100 Box 6M		
		Sonoma TOTAL		
TUSCANY	05240	Tuscany Full Flavor King		
	05241	Tuscany Full Flavor 100 B		
	05242	Tuscany Light King Box		
	05244	Tuscany Light 100 Box		
	05245	Tuscany Ult Lt 100 Box		
	05264	Tuscany FF Menthol KG Box		
	05265	Tuscany Light Menthol Kin		
	05266	Tuscany Lt Men 100 Box		
	35240	LIP Tuscany FF King Box		
	35241	LIP Tuscany FF 100 Box		
	35242	LIP Tuscany Light King Bo		
	35244	LIP Tuscany Light 100 Box		
	35245	LIP Tuscany Ult Lt 100 Bo		
	35264	LIP Tuscany FF Menthol KG		
	35265	LIP Tuscany Lt Ment King		
	35266	LIP Tuscany Lt Men 100 Bo		

Brand	Style Number	Description	TOTAL STICKS (000)
-------	--------------	-------------	--------------------

TUSCANY
TOTAL

USA Gold	01208	USA Gold FF Menthol King	
	01209	USA Gold Full Flavor 100	
	01210	USA Gold Light 100 Box	
	01211	USA Gold FF 100 Box	
	01212	USA Gold FF Menthol KG Bo	
	01213	USA Gold Ultra Lt 100 Box	
	01214	USA Gold FF Menthol 100 B	
	01215	USA Gold Non-Filter King	
	01216	USA Gold FF King Box 6M	
	01217	USA Gold Lights Kings Box	
	01218	USA Gold Ultra Light King	
	01219	USA Gold Ultra Lt 100 6M	
	01228	USA Gold Light 100 6M	
	01232	USA Gold Lt Men 100 Box	
	01233	USA Gold Light King 6M	
	01234	USA Gold Full Flavor Kg 6	
	01235	USA Gold Menthol Light Ki	
	01236	USA Gold Menthol Lt 100 6	
	01237	USA Gold FF Menthol 100's	
	31208	LIP USA Gold FF Ment Kg 6	
	31209	LIP USA Gold FF 100 6M	
	31210	LIP USA Gold Light 100 Bo	
	31211	LIP USA Gold FF 100 Box	
	31212	LIP USA Gold FF Ment KG B	
	31213	LIP USA Gold Ult Lt 100 B	
	31214	LIP USA Gold FF Ment 100	
	31215	LIP USA Gold Non-Filter 6	
	31216	LIP USA Gold FF Kg Box 6M	
	31217	LIP USA Gold Lt Kg Box 6M	
	31218	LIP USA Gold Ul Lt King	
	31219	LIP USA Gold Ul Lt 100 6M	
	31228	LIP USA Gold Light 100 6M	
	31232	LIP USA Gold Lt Men 100 B	
	31233	LIP USA Gold Light King 6	
	31234	LIP USA Gold FF Kg 6M	
	31235	LIP USA Gold Ment Lt Kg	
	31236	LIP USA Gold Ment Lt 100	
	31237	LIP USA Gold FF Ment 100	

USA Gold
TOTAL

FINAL
TOTAL

EXHIBIT C

**COMMONWEALTH BRANDS
ROTATION PLAN
FOR ADVERTISEMENTS**

**QUARTER IN WHICH
MATERIALS ARE PRODUCED**

WARNING NOTICE UTILIZED

	BRAND			
	USA GOLD	RIVIERA	SONOMA	TUSCANY
FIRST	A	B	C	B
SECOND	B	C	D	C
THIRD	C	D	A	D
FOURTH	D	A	B	A
	MONTCLAIR	MALIBU	MULTIPLE BRANDS/ NON BRAND SPECIFIC	
FIRST	D	D	A	
SECOND	A	A	B	
THIRD	B	B	C	
FOURTH	C	C	D	

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

EXHIBIT D

**SONOMA BRAND
QUARTERLY WARNING ROTATION PLAN
PACKAGING**

**QUARTER IN WHICH
PRODUCT IS PACKAGED** **WARNING NOTICE UTILIZED**

FIRST (JANUARY 1—MARCH 31)	C
SECOND (APRIL 1—JUNE 30)	D
THIRD (JULY 1—SEPTEMBER 30)	A
FOURTH (OCTOBER 1—DECEMBER 31)	B

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



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

Division of Advertising Practices

February 21, 2008

Mr. William H. Melton
Vice President, Compliance and Regulations
Commonwealth Brands, Inc.
900 Church Street
Bowling Green, KY 42102

Dear Mr. Melton:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Commonwealth Brands, Inc. ("Commonwealth") on February 13, 2008 calling for quarterly rotation of the four health warnings in Internet advertising for the Davidoff, Malibu, Montclair, Riviera, Sonoma, Tuscany and USA Gold brands of cigarettes, and for the simultaneous display of the four health warnings on the packaging of certain varieties of the Malibu, Montclair, Riviera, Sonoma, Tuscany, and USA Gold brands. The plan also calls for quarterly rotation of the health warnings on the packs and cartons of the Full Flavor king size hard pack variety of the Sonoma brand.

Commonwealth's plan for the rotation of the warnings in Internet advertising for the Davidoff, Malibu, Montclair, Riviera, Sonoma, Tuscany and USA Gold brands of cigarettes has been approved. Approval of the plan assumes that the plan is implemented in good faith. With respect to the question of whether it is legal to advertise cigarettes on the Internet, Section 1335 of the Cigarette Act prohibits advertising cigarettes on any medium of electronic communication subject to the jurisdiction of the Federal Communications Commission. The enforcement of that provision is the responsibility of the Department of Justice and you should contact DOJ directly (Kenneth Maddox at 202-307-0092) to determine whether such advertising on the Internet is permissible.

Commonwealth's sales of the brand styles for which its plan calls for the simultaneous display of the warnings on packaging appear to qualify for this alternative to quarterly rotation of the warnings. The warnings on the sample packs and cartons submitted with your December 11, 2006 and April 6, 2007 letters appear to meet the requirements of the Cigarette Act for size and conspicuousness. Commonwealth's plan for the simultaneous display of the four health warnings on packaging for the Malibu, Montclair, Riviera, Sonoma, Tuscany, and USA Gold brands of cigarettes is hereby approved for the varieties listed in its plan. This approval is

Mr. William H. Melton
February 21, 2008
Page 2

effective on the date of this letter and ends on February 20, 2009. Commonwealth's plan for quarterly rotation of the four health warnings on packaging for the king size hard pack variety of the Sonoma brand is also approved. Approval of Commonwealth's plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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

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

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.

RENEGADE TOBACCO COMPANY

February 20, 2008

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

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

Dear Ms. Engle:

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

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

Renegade Tobacco Company will manufacture Barton® cigarettes under tobacco manufacturing license number NC-TP-631. Renegade Tobacco Company currently manufactures the Tucson® and Tracker® brands of cigarettes.

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

- (i) the number of cigarettes of such brand style sold in the fiscal year of the manufacturer or importer preceding the submission of

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

the application is less than one-fourth of 1 percent of all the cigarettes sold in the United States in such year, and

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

Renegade Tobacco Company's sales for Tucson® and Tracker® brands for fiscal year 2007 are as follows:

- ██████████ sticks of Tucson® brand cigarettes; and
- ██████████ sticks of Tracker® brand cigarettes.

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

During 2008, Renegade Tobacco Company plans to manufacture nine brand styles of Barton®:

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

The actual packs and cartons for each brand style of the Barton® brand with each of the four warnings were submitted with our letter of February 12, 2008. The warnings will appear exactly as shown on these samples.

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

Please let me know if you need any additional information.

Very truly yours,

Calvin A. Phelps ^{CA}

Calvin A. Phelps
President

Selected packaging samples from those
submitted with the plan.

Renegade
Tobacco Co.
Winston-Salem
NC USA
1-888-335-4326

PREMIUM AMERICAN BLEND

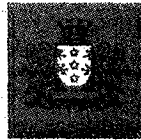
PREMIUM AMERICAN BLEND

BARTON
ULTRA LIGHTS

BARTON
ULTRA
LIGHTS
100's

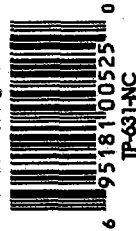
BARTON
ULTRA LIGHTS

100's

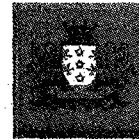


Made in USA

20 Class A Cigarettes



100's



Made in USA

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

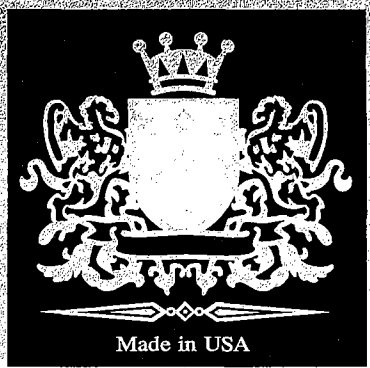
BARTON
ULTRA LIGHTS 100's





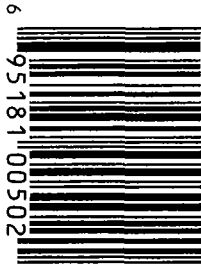
BARTON

FULL FLAVOR



100's

PREMIUM AMERICAN BLEND



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

PREMIUM AMERICAN BLEND

100's

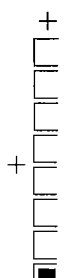


BARTON

FULL FLAVOR



11





Division of Advertising Practices

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

February 21, 2008

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

Dear Mr. Phelps:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Renegade Tobacco Company (“Renegade”) on February 20, 2008, calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Barton brand of cigarettes.

Renegade’s sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your February 12, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. Renegade’s plan for packaging for the Barton brand is hereby approved for the following nine soft pack varieties: Full Flavor Kings, Full Flavor 100’s, Light Kings, Light 100’s, Menthol Kings, Menthol 100’s, Menthol Light 100’s, Ultra Light 100’s, and Non-Filter Kings. This approval is effective on the date of this letter and ends on February 20, 2009. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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

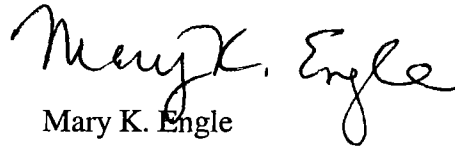
¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Mr. Calvin A. Phelps
February 21, 2008
Page 2

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

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

Very truly yours,

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

Mary K. Engle
Associate Director

**D Cube LLC dba
Sovereign Tobacco Company**

34 Sunburst Circle, E. Amherst, NY 14051
Tel (716) 228-9052, Fax (716) 639-1214

February 25, 2008

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

Renewal of Cigarette Health Warning Rotation Plan

Dear Ms. Finegold:

On January 23, 2007 and on May 30, 2007, the Federal Trade Commission ("the Commission") approved cigarette health warning rotation plans submitted by D Cube LLC dba Sovereign Tobacco Company (the Manufacturer) for the Niagara's and Bishop cigarette brands, respectively. The plans (submitted on January 10, 2007 for Niagara's and May 30, 2007 for Bishop, and effective through January 22, 2008 for Niagara's and through May 29, 2008 for Bishop) related to Sovereign Tobacco Company's plan for the display of the four health warnings on the following ten soft pack varieties of the Niagara's and Bishop brands of cigarettes: full flavor (king and 100's), light (king and 100's), menthol (king and 100's), menthol light (king and 100's) and ultra light (king and 100's). Samples of packs and outer cartons of Niagara's showing each of the four surgeon general's health warnings for each brand style listed above were submitted on October 16, 2002, October 7, 2003 and November 29, 2003. Samples of packs and outer cartons of Bishop showing each of the four surgeon general's health warnings for each brand style listed above were submitted on April 19, 2005. The warnings on the actual packs and cartons to be manufactured and sold will be identical to these samples.

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

Upon approval, the Manufacturer intends to continue to manufacture and sell these "Niagara's" and "Bishop" cigarette soft pack brand styles (king full flavor, king light, menthol king, menthol king light, ultra light king, full flavor 100's, light 100's, menthol

100's, menthol light 100's, and ultra light 100's) at its factory located in Angola, New York in the United States (for a one-year period commencing upon FTC approval).

The Manufacturer expects that from the date that the previous plans were approved through the date of the new consolidated plan, an equal number of each of the four health warnings will have appeared on packs and cartons of each of the brand styles of the Niagara's and Bishop brands of cigarettes. This is achieved because all of the related packs and cartons are printed with equal quantities of the four cigarette health warnings and because the Manufacturer's production personnel use equal numbers of the four different packs and cartons when manufacturing each of the cigarette brand styles.

The total number of cigarettes manufactured and sold in 2007 did not exceed [REDACTED] cigarettes for any one, brand style of Niagara's or Bishop (the only brands manufactured by the manufacturer). I anticipate that in 2008, the total number of cigarettes manufactured and sold will not exceed [REDACTED] cigarettes for any one, brand style of Niagara's or Bishop.

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

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

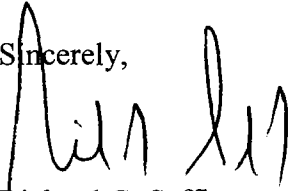
The Manufacturer's Rotation Plan includes procedures to maintain a Surgeon General Warning Rotation Log (the "Log") at the manufacturing facility that will be used to quantify the number of the four approved health-warning labels that are sold. The Log will be reviewed periodically throughout the year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

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

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

Should this request conform to your requirements, I would appreciate that a letter evidencing the approval be sent (or faxed to 716-639-1214) to my attention at the above addresses. If you have any questions concerning the Plan I have described, or need additional information, please call. Your prompt attention to this matter is greatly appreciated.

Sincerely,

A handwritten signature in black ink, appearing to read 'Richard G. Saffire', written in a cursive style.

Richard G. Saffire
Member



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

Division of Advertising Practices

February 26, 2008

Mr. Richard G. Saffire
D Cube LLC d/b/a Sovereign Tobacco Company
34 Sunburst Circle
E. Amherst, NY 14051

Dear Mr. Saffire:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed the revised proposed plan filed by D Cube LLC d/b/a Sovereign Tobacco Company ("Sovereign Tobacco") dated February 25, 2008, calling for the simultaneous display of the four health warnings on packaging of certain varieties of the Bishop and Niagara's brands of cigarettes.

Sovereign Tobacco's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your letters dated October 16, 2002, October 7, 2003, November 29, 2003, and April 19, 2005 appear to meet the requirements of the Cigarette Act for size and conspicuousness. Sovereign Tobacco's plan for packaging is hereby approved for the following ten soft pack varieties of the Bishop brand (Full Flavor King, Lights King, Ultra Lights King, Menthol King, Menthol Lights King, Full Flavor 100's, Lights 100's, Ultra Lights 100's, Menthol 100's, and Menthol Lights 100's), and ten soft pack varieties of the Niagara's brand (Full Flavor King, Lights King, Ultra Lights King, Menthol King, Menthol Lights King, Full Flavor 100's, Lights 100's, Ultra Lights 100's, Menthol 100's, and Menthol Lights 100's). This approval is effective on the date of this letter and ends on February 25, 2009. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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

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

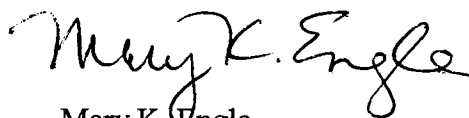
¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Mr. Richard Saffire
February 26, 2008
Page 2

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

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

Very truly yours,

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

Mary K. Engle
Associate Director



Commonwealth

B R A N D S, I N C.

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

March 3, 2008

RE: COMMONWEALTH BRANDS INC. CIGARETTE LABELING ROTATION AND ADVERTISING PLANS

Dear Ms. Engle:

The following provides a supplement to Commonwealth Brands' 2008 Cigarette Labeling and Advertising Rotation plan, which was approved on February 21, 2008 to add the West brand which is planned for introduction in 2008.

West will be available in eight styles:

- Full Flavor Filter King Size Box
- Light Filter King Size Box
- Menthol Filter King Size Box
- Menthol Light Filter King Size Box
- Full Flavor Filter 100 Box
- Light Filter 100 Box
- Menthol Filter 100 Box
- Menthol Light Filter 100 Box

Based on the sales volume for the one-year period ending September 30, 2007, it appears that one USA Gold brand style (Full Flavor Filter King Size Box) and one Sonoma brand style (Full Flavor Filter King Size Box) will exceed one fourth of one percent of cigarettes sold in the United States. The USA Gold brand style (Full Flavor Filter King Size Box) and the Sonoma brand style (Full Flavor King Size Box) will continue to follow the quarterly rotation schedules previously approved for these styles. A listing of all Commonwealth Brands' styles is attached at Exhibit A. The sales figures for each of Commonwealth Brands' styles that qualified for the exemption for the one-year period ending December 31, 2007, are reported in the attached Exhibit B.

Sample packs and cartons for each brand style of West Full Flavor Filter King Size Box, Light Filter King Size Box, Menthol Filter King Size Box, Menthol Light King Size Filter Box, Full Flavor Filter 100 Box, Light Filter 100 Box, Menthol Filter 100 Box and Menthol Light Filter 100 Box were enclosed with my letter of February 22, 2008. The four health warnings will appear exactly as shown on those samples. The warnings read precisely as required by the Cigarette Act.

900 Church Street, Bowling Green, KY 42102 Ph. (270) 781-9100 Fax (270) 781-7651

www.commonwealthbrands.com
An IMPERIAL TOBACCO GROUP company

For all West brand styles, each of the four statutory warning labels will be displayed an equal number of times on all packages and cartons in a process during manufacturing that will insure an equal number of each warning notice being used for packages and cartons for each brand style for the one-year period beginning on the date of approval of this plan. To insure this, Commonwealth will require one-fourth of each package and carton material order to be printed with each of the four warnings. Commonwealth will maintain records documenting compliance with the rotation plan.

Commonwealth also proposes to expand its plan for advertising its' brands as approved to include the West brand. We will use the warning formats that were submitted with the 1985 plans of the five leading U.S. cigarette manufacturers and we will place the warnings as specified in those plans. The warnings will be rotated quarterly according to the schedule set out in Exhibit C.

Commonwealth Brands plans to advertise the West brand on the Internet. The warnings will be displayed in an unavoidable manner on every web page where it may be viewed without scrolling and shall not be accessed through hyperlinks, pop ups, interstitials or other similar means. We will use the warning formats that were submitted with the 1985 plans of the five leading cigarette manufacturers and the size of the warnings shall be proportionate to those warning formats. The warnings will be rotated quarterly according to the schedule, which includes the West brand, set out in the attached Exhibit C. In advertising for multiple brands of cigarettes or for no specific brand, the warnings shall be rotated quarterly according to the schedule set out for the USA Gold brand, the company's largest selling brand.

If you require any additional information, please contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "W H Melton", written in a cursive style.

William H. Melton
Vice President, Compliance and Regulations

EXHIBIT A

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

BRAND STYLES AS OF MARCH 3, 2008

BRAND STYLE

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

TUSCANY	FULL FLAVOR FILTER KING BOX
TUSCANY	FULL FLAVOR FILTER 100'S BOX
TUSCANY	LIGHT FILTER KING BOX
TUSCANY	LIGHT FILTER 100'S BOX
TUSCANY	ULTRA LIGHT 100'S BOX
TUSCANY	MENTHOL FILTER KING BOX
TUSCANY	MENTHOL LIGHT FILTER KING BOX
TUSCANY	MENTHOL LIGHT FILTER 100'S BOX

USA GOLD	FULL FLAVOR FILTER KING SIZE SOFT PACK
USA GOLD	FULL FLAVOR FILTER 100'S BOX
USA GOLD	FULL FLAVOR FILTER 100'S SOFT PACK
USA GOLD	LIGHT FILTER KING SIZE SOFT PACK
USA GOLD	LIGHT FILTER KING SIZE BOX
USA GOLD	LIGHT FILTER 100'S BOX
USA GOLD	LIGHT FILTER 100'S SOFT PACK
USA GOLD	ULTRA LIGHT FILTER KING SIZE SOFT PACK
USA GOLD	ULTRA LIGHT FILTER 100'S SOFT PACK
USA GOLD	ULTRA LIGHT FILTER 100'S BOX
USA GOLD	MENTHOL LIGHT FILTER KING SIZE SOFT PACK
USA GOLD	MENTHOL LIGHT FILTER 100'S BOX
USA GOLD	MENTHOL LIGHT FILTER 100'S SOFT PACK
USA GOLD	MENTHOL FILTER KING SIZE SOFT PACK
USA GOLD	MENTHOL FILTER KING SIZE BOX
USA GOLD	MENTHOL FILTER 100'S SOFT PACK
USA GOLD	MENTHOL FILTER 100'S BOX
USA GOLD	NON FILTER KING SIZE SOFT PACK

WEST	FULL FLAVOR FILTER KING SIZE BOX
WEST	LIGHT FILTER KING SIZE BOX
WEST	MENTHOL FILTER KING SIZE BOX
WEST	MENTHOL LIGHT FILTER KING BOX
WEST	FULL FLAVOR FILTER 100'S BOX
WEST	LIGHT FILTER 100'S BOX
WEST	MENTHOL FILTER 100'S BOX
WEST	MENTHOL LIGHT FILTER 100'S BOX

BRAND STYLES UTILIZING THE QUARTERLY WARNING STATEMENT ROTATION:

USA GOLD	FULL FLAVOR FILTER KING SIZE BOX
SONOMA	FULL FLAVOR FILTER KING SIZE BOX

Exhibit B

Commonwealth Brands, Inc.
 Sales Volume by Style
 January 1, 2007 - December 31, 2007

Brand	Item Number	Description		Quantity Ordered	STICKS
MA10	00200	MALIBU LIGHT 120	TOTAL	[REDACTED]	[REDACTED]
MA10	00201	MALIBU LT 100'S	TOTAL	[REDACTED]	[REDACTED]
MA10	00202	MALIBU ULT 100'S	TOTAL	[REDACTED]	[REDACTED]
MA10	00203	MALIBU MT LT 100'S	TOTAL	[REDACTED]	[REDACTED]
MA10	00204	Malibu Lt SL	TOTAL	[REDACTED]	[REDACTED]
MA10	00205	MALIBU UT LT SL	TOTAL	[REDACTED]	[REDACTED]
MA10	00206	MALIBU MN LT SL	TOTAL	[REDACTED]	[REDACTED]
MA10	00207	MALIBU MENTHOL LIGHT 120	TOTAL	[REDACTED]	[REDACTED]
MA10			TOTAL	[REDACTED]	[REDACTED]
RV10	03851	Riviera Menthol Kings	TOTAL	[REDACTED]	[REDACTED]
RV10	03853	Riviera Menthol 100's	TOTAL	[REDACTED]	[REDACTED]
RV10	03854	Riviera Kings Box	TOTAL	[REDACTED]	[REDACTED]
RV10	03855	Riviera Menthol 100's Box	TOTAL	[REDACTED]	[REDACTED]
RV10			TOTAL	[REDACTED]	[REDACTED]
SN10	04269	Sonoma FF Ment 100 Box	TOTAL	[REDACTED]	[REDACTED]
SN10	04274	Sonoma FF Menthol King Box	TOTAL	[REDACTED]	[REDACTED]

Commonwealth Brands, Inc.
 Sales Volume by Style
 January 1, 2007 - December 31, 2007

Brand	Item Number	Description	Quantity Ordered	STICKS
SN10	04275	Sonoma Light Menthol King Box TOTAL	[REDACTED]	[REDACTED]
SN10	04276	Sonoma FF King Box GM TOTAL	[REDACTED]	[REDACTED]
SN10	04277	Sonoma FF 100 Box TOTAL	[REDACTED]	[REDACTED]
SN10	04278	Sonoma Menthol Lt 100 GM TOTAL	[REDACTED]	[REDACTED]
SN10	04279	SONOMA FF MENTHOL 100 TOTAL	[REDACTED]	[REDACTED]
SN10	04280	Sonoma Ultra Lt 100 GM TOTAL	[REDACTED]	[REDACTED]
SN10	04281	Sonoma Light 100 GM TOTAL	[REDACTED]	[REDACTED]
SN10	04282	Sonoma FF 100 GM TOTAL	[REDACTED]	[REDACTED]
SN10	04283	Sonoma Non-Filter King TOTAL	[REDACTED]	[REDACTED]
SN10	04284	Sonoma Light King Box GM TOTAL	[REDACTED]	[REDACTED]
SN10	04285	Sonoma Light 100 Box GM TOTAL	[REDACTED]	[REDACTED]
SN10	34269	LIP Sonoma FEM 100 Box TOTAL	[REDACTED]	[REDACTED]
SN10	34274	LIP Sonoma FF Ment Kg Box TOTAL	[REDACTED]	[REDACTED]
SN10	34275	LIP Sonoma Lt Ment Kg Box TOTAL	[REDACTED]	[REDACTED]
SN10	34276	LIP Sonoma FF King Box GM TOTAL	[REDACTED]	[REDACTED]
SN10	34277	LIP Sonoma FF 100 Box TOTAL	[REDACTED]	[REDACTED]

Commonwealth Brands, Inc.
 Sales Volume by Style
 January 1, 2007 - December 31, 2007

Brand	Item Number	Description	Quantity Ordered	STICKS
SN10	34278	LIP Sonoma Ment Lt 100 GM TOTAL	[REDACTED]	[REDACTED]
SN10	34279	LIP SONOMA FF MENT 100 TOTAL	[REDACTED]	[REDACTED]
SN10	34280	LIP Sonoma Ultra Lt 100 GM TOTAL	[REDACTED]	[REDACTED]
SN10	34281	LIP Sonoma Light 100 GM TOTAL	[REDACTED]	[REDACTED]
SN10	34282	LIP Sonoma FF 100 GM TOTAL	[REDACTED]	[REDACTED]
SN10	34283	LIP Sonoma Non-Filter King TOTAL	[REDACTED]	[REDACTED]
SN10	34284	LIP Sonoma Lt King Box GM TOTAL	[REDACTED]	[REDACTED]
SN10	34285	LIP Sonoma Lt 100 Box GM TOTAL	[REDACTED]	[REDACTED]
SN10		TOTAL	[REDACTED]	[REDACTED]
TU10	05240	Tuscany Full Flavor King Box TOTAL	[REDACTED]	[REDACTED]
TU10	05241	Tuscany Full Flavor 100 Box TOTAL	[REDACTED]	[REDACTED]
TU10	05242	Tuscany Light King Box TOTAL	[REDACTED]	[REDACTED]
TU10	05244	Tuscany Light 100 Box TOTAL	[REDACTED]	[REDACTED]
TU10	05245	Tuscany Ult Lt 100 Box TOTAL	[REDACTED]	[REDACTED]
TU10	05264	Tuscany FF Menthol KG Box TOTAL	[REDACTED]	[REDACTED]
TU10	05265	Tuscany Light Menthol King Box TOTAL	[REDACTED]	[REDACTED]

Commonwealth Brands, Inc.
 Sales Volume by Style
 January 1, 2007 - December 31, 2007

Brand	Item Number	Description	Quantity Ordered	STICKS
TU10	05266	Tuscany Lt Men 100 Box TOTAL	[REDACTED]	[REDACTED]
TU10	35240	LIP Tuscany FF King Box TOTAL	[REDACTED]	[REDACTED]
TU10	35241	LIP Tuscany FF 100 Box TOTAL	[REDACTED]	[REDACTED]
TU10	35242	LIP Tuscany Light King Box TOTAL	[REDACTED]	[REDACTED]
TU10	35244	LIP Tuscany Light 100 Box TOTAL	[REDACTED]	[REDACTED]
TU10	35245	LIP Tuscany Ult Lt 100 Box TOTAL	[REDACTED]	[REDACTED]
TU10	35264	LIP Tuscany FF Menthol KG Box TOTAL	[REDACTED]	[REDACTED]
TU10	35265	LIP Tuscany Lt Ment King Box TOTAL	[REDACTED]	[REDACTED]
TU10	35266	LIP Tuscany Lt Men 100 Box TOTAL	[REDACTED]	[REDACTED]
TU10		TOTAL	[REDACTED]	[REDACTED]
UG10	01208	USA Gold FF Menthol King 6M TOTAL	[REDACTED]	[REDACTED]
UG10	01209	USA Gold Full Flavor 100 6M TOTAL	[REDACTED]	[REDACTED]
UG10	01210	USA Gold Light 100 Box TOTAL	[REDACTED]	[REDACTED]
UG10	01211	USA Gold FF 100 Box TOTAL	[REDACTED]	[REDACTED]
UG10	01212	USA Gold FF Menthol KG Box 6M TOTAL	[REDACTED]	[REDACTED]
UG10	01213	USA Gold Ultra Lt 100 Box TOTAL	[REDACTED]	[REDACTED]

Commonwealth Brands, Inc.
 Sales Volume by Style
 January 1, 2007 - December 31, 2007

Brand	Item Number	Description	Quantity Ordered	STICKS
UG10	01214	USA Gold FF Menthol 100 Box TOTAL	[REDACTED]	[REDACTED]
UG10	01215	USA Gold Non-Filter King TOTAL	[REDACTED]	[REDACTED]
UG10	01216	USA Gold FF King Box 6M TOTAL	[REDACTED]	[REDACTED]
UG10	01217	USA Gold Lights Kings Box 6M TOTAL	[REDACTED]	[REDACTED]
UG10	01218	USA Gold Ultra Light King TOTAL	[REDACTED]	[REDACTED]
UG10	01219	USA Gold Ultra Lt 100 6M TOTAL	[REDACTED]	[REDACTED]
UG10	01228	USA Gold Light 100 6M TOTAL	[REDACTED]	[REDACTED]
UG10	01232	USA Gold Lt Men 100 Box TOTAL	[REDACTED]	[REDACTED]
UG10	01233	USA Gold Light King 6M TOTAL	[REDACTED]	[REDACTED]
UG10	01234	USA Gold Full Flavor Kg 6M TOTAL	[REDACTED]	[REDACTED]
UG10	01235	USA Gold Menthol Light Kings TOTAL	[REDACTED]	[REDACTED]
UG10	01236	USA Gold Menthol Lt 100 6M TOTAL	[REDACTED]	[REDACTED]
UG10	01237	USA Gold FF Menthol 100's 6M TOTAL	[REDACTED]	[REDACTED]
UG10	05245	Tuscany Ult Lt 100 Box TOTAL	[REDACTED]	[REDACTED]
UG10	31208	LIP USA Gold FF Ment Kg 6M TOTAL	[REDACTED]	[REDACTED]
UG10	31209	LIP USA Gold FF 100 6M TOTAL	[REDACTED]	[REDACTED]

Commonwealth Brands, Inc.
 Sales Volume by Style
 January 1, 2007 - December 31, 2007

Brand	Item Number	Description	Quantity Ordered	STICKS
UG10	31210	LIP USA Gold Light 100 Box TOTAL	[REDACTED]	[REDACTED]
UG10	31211	LIP USA Gold FF 100 Box TOTAL	[REDACTED]	[REDACTED]
UG10	31212	LIP USA Gold FF Ment KG Box 6M TOTAL	[REDACTED]	[REDACTED]
UG10	31213	LIP USA Gold Ult Lt 100 Box TOTAL	[REDACTED]	[REDACTED]
UG10	31214	LIP USA Gold FF Ment 100 Box TOTAL	[REDACTED]	[REDACTED]
UG10	31215	LIP USA Gold Non-Filter 6M TOTAL	[REDACTED]	[REDACTED]
UG10	31216	LIP USA Gold FF Kg Box 6M TOTAL	[REDACTED]	[REDACTED]
UG10	31217	LIP USA Gold Lt Kg Box 6M TOTAL	[REDACTED]	[REDACTED]
UG10	31218	LIP USA Gold Ul Lt King TOTAL	[REDACTED]	[REDACTED]
UG10	31219	LIP USA Gold Ul Lt 100 6M TOTAL	[REDACTED]	[REDACTED]
UG10	31228	LIP USA Gold Light 100 6M TOTAL	[REDACTED]	[REDACTED]
UG10	31232	LIP USA Gold Lt Men 100 Box TOTAL	[REDACTED]	[REDACTED]
UG10	31233	LIP USA Gold Light King 6M TOTAL	[REDACTED]	[REDACTED]
UG10	31234	LIP USA Gold FF Kg 6M TOTAL	[REDACTED]	[REDACTED]
UG10	31235	LIP USA Gold Ment Lt Kg TOTAL	[REDACTED]	[REDACTED]
UG10	31236	LIP USA Gold Ment Lt 100 6M TOTAL	[REDACTED]	[REDACTED]

Commonwealth Brands, Inc.
Sales Volume by Style
January 1, 2007 - December 31, 2007

Brand	Item Number	Description	Quantity Ordered	STICKS
UG10	31237	LIP USA Gold FF Ment 100 GM		
		TOTAL	[REDACTED]	[REDACTED]
UG10				
		TOTAL	[REDACTED]	[REDACTED]
		FINAL TOTALS		
		TOTAL	[REDACTED]	[REDACTED]

*** END OF REPORT ***

EXHIBIT C

COMMONWEALTH BRANDS
ADVERTISING ROTATION PLAN

QUARTER IN WHICH
MATERIALS ARE PRODUCED

WARNING NOTICE UTILIZED

BRAND

	USA GOLD	RIVIERA	SONOMA	DAVIDOFF
FIRST	A	B	C	A
SECOND	B	C	D	B
THIRD	C	D	A	C
FOURTH	D	A	B	D
	MONTCLAIR	MALIBU	TUSCANY	MULTIBRAND/ NON SPECIFIC
FIRST	D	D	B	A
SECOND	A	A	C	B
THIRD	B	B	D	C
FOURTH	C	C	A	D
	WEST			
FIRST	C			
SECOND	D			
THIRD	A			
FOURTH	B			

- 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.**



UNREPAIRED
SALE
PROHIBITED

West®

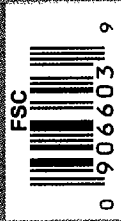
ORIGINAL
LIGHTS

West®

20 CLASS A CIGARETTES

West®

20 CLASS A CIGARETTES



COMMONWEALTH
FRANKS INC.
REDFORD, MA
02115

West®

ORIGINAL
LIGHTS

West®

SMOKING CIGARETTES CAUSES LUNG CANCER AND HEART DISEASE.
PREGNANT WOMEN MAY SUFFER FROM FETAL INJURY,
PREMATURE BIRTH, AND LOW BIRTH WEIGHT.

West[®]

ORIGINAL
FULL FLAVOR 100S

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

ORIGINAL
FULL FLAVOR 100S

West[®]

ORIGINAL
FULL FLAVOR 100S

West



Division of Advertising Practices

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

March 5, 2008

Mr. William H. Melton
Vice President, Compliance and Regulations
Commonwealth Brands, Inc.
900 Church St.
Bowling Green, KY 42101

Dear Mr. Melton:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, et seq. ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Commonwealth Brands, Inc. ("Commonwealth") on March 3, 2008, calling for quarterly rotation of the four health warnings in advertising for the West brand of cigarettes, and for the simultaneous display of the four health warnings on the packaging of certain hard pack varieties of that brand.

Commonwealth's plan for the rotation of the warnings in advertising for the West brand of cigarettes has been approved. Approval of the plan assumes that the plan is implemented in good faith. Commonwealth's advertising plan provides for Internet advertising. With respect to the question of whether it is legal to advertise cigarettes on the Internet, Section 1335 of the Cigarette Act prohibits advertising cigarettes on any medium of electronic communication subject to the jurisdiction of the Federal Communications Commission. The enforcement of that provision is the responsibility of the Department of Justice and you should contact DOJ directly (Kenneth Maddox at 202-307-0092) to determine whether such advertising on the Internet is permissible.

Commonwealth's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your February 22, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. Commonwealth's plan for the display of the four health warnings on packaging for the West brand is hereby approved for the following eight hard pack varieties: Full Flavor Kings, Full Flavor 100's, Light Kings, Light 100's, Menthol Kings, Menthol 100's, Menthol Light Kings, and Menthol Light 100's. This approval is effective on the date of this letter and ends on March 4, 2009. Approval of the plan is contingent on its good faith

Mr. William H. Melton
March 5, 2008
Page 2

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

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

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

Very truly yours,

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

Mary K. Engle
Associate Director

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

LAW OFFICES OF
BARRY M. BOREN

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

borenlaw@bellsouth.net

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

March 3, 2008

**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 Alpha Tobacco International, Inc. for Mega Cigarettes

Dear Ms. Engle:

Please be advised that we are the attorneys for an importer of tobacco products, Alpha Tobacco International, Inc. ("Alpha"), a Florida corporation, with offices located at 4730 S. National Ave., Suite B-6, Springfield, Missouri 65810. Alpha 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 "Mega." The contact person for the company will be its Vice President, Ralph Brown, who can be reached at the above address. His telephone number is (417) 886-2758. The plan we are proposing for the Mega cigarettes is an equalization plan.

The brand styles of Mega cigarettes Alpha intends to import are listed on Exhibit "A." Enclosed with our submissions of February 6, 2008 were the actual production cartons and enclosed with our submission of February 26, 2008 were the actual production hard packs (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 Alpha will be importing.¹

Alpha is a new company and, to date, has never imported or manufactured cigarettes anywhere. Alpha anticipates importing approximately [REDACTED] cigarettes of all its brand styles in fiscal year 2008. No Mega cigarettes have been imported to date.

No one brand style of cigarettes sold by Alpha 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 Alpha for sale in the United States will be packaged into brand styles which meet the requirements of 15 U.S.C. §1333(c)(2)(A)(I).

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

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

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

Alpha 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, Alpha will place special orders for packaging with the specific health warnings needed to ensure that the rotation is equalized for each brand style by the plan's anniversary date.

¹ It was determined by the FTC that the health warnings on the cartons submitted on February 6, 2008 were acceptable; however, the health warnings on the hard packs submitted on February 6, 2008 were too small and the "underage" warning was too close to the health warnings. Alpha has corrected these problems and the new sample hard packs were enclosed with the February 26, 2008 submission.

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

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

Alpha does not have an advertising plan on file for its Mega brand cigarettes at the present time. It does not plan to advertise these cigarettes and, therefore, is not filing an advertising plan for these brands, and will not need to comply with the Act's requirements requiring the rotation of warning labels on advertising. If this should change, we will notify the FTC and modify our plan accordingly.

The packaging Alpha has submitted to the FTC for approval references an internet website, www.alphatobaccointernational.com. Please be advised that this site is not operational at this time and there are no current plans to make this site operational in the near future. Before Alpha makes this site operational, it will file an advertising plan with the FTC and make the site available to the FTC for review (password protected) before making the site accessible to the general public.

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.

ALPHA TOBACCO INTERNATIONAL, INC.
MEGA CIGARETTES
EXHIBIT "A"

Brand Styles

Red - Full Flavor King Size Box

Blue - Lights King Size Box

Green - Menthol King Size Box

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

UNDEBAG E
SALE
PROHIBITED

CLASS A
20
CIGARETTES

Mega

Mega

20
LIGHTS

A RICH AND SATISFYING
BLEND OF QUALITY
TOBACCOS

Mega

20
LIGHTS



Manufactured under license
Campana, USA
© 1997, USA



Mega

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

Mega

GREEN

BOX

MENTHOL

A RICH AND SATISFYING BLEND
OF QUALITY TOBACCOS

Mega

GREEN

www.alphatobaccointernational.com

MANUFACTURED UNDER LICENSE
OF PIEDMONT LEAF TOBACCO
COMPANY, USA
MADE IN SOUTH AFRICA



UNDERAGE
SALE
PROHIBITED

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



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

Division of Advertising Practices

March 5, 2008

Mr. Barry M. Boren
One Datran
9100 South Dadeland Boulevard
Miami, FL 33156

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of Alpha Tobacco International, Inc. (“Alpha”) on March 3, 2008, calling for the simultaneous display of the four health warnings on the packaging of three hard pack varieties of the Mega brand of cigarettes.

Alpha’s sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample cartons submitted with your February 6, 2008 letter, and on the revised sample packs submitted with your February 26, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness.¹ Alpha’s plan for the display of the four health warnings on packaging is hereby approved for the following three king size hard pack varieties of the Mega brand: Full Flavor, Lights, and Menthol. This approval is effective on the date of this letter and ends on March 4, 2009. 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 Alpha does decide to advertise in the future, it must submit a plan detailing how it will comply with the requirements of the Cigarette Act with respect to display of the health warning statements in advertisements.

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

¹ Although the warnings on the packs initially submitted were not sufficiently conspicuous, revised samples were submitted. This approval only pertains to packaging that meets the requirements of the Cigarette Act.

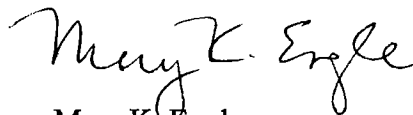
² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Mr. Barry M. Boren
March 5, 2008
Page 2

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

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

Very truly yours,

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

Mary K. Engle
Associate Director



CONTINENTAL TOBACCO USA, LLC.

February 13, 2008

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

Dear Ms. Engle:

Continental Tobacco USA respectfully requests a withdrawal of the Federal Trade Commission's (FTC) approval of our plan for display of the health warnings on the packaging of and in advertising for the cigarette brand *Quick 40*. We now respectfully submit to the FTC the following plan for the display of the health warnings on the packaging of and in advertising for the cigarette brand DOVER in accordance with the Federal Cigarette Labeling and Advertising Act.

1) Packaging

- A) *Warning Label Size and Location:* Continental Tobacco Corporation Hungary will manufacture the brand DOVER for import and sale via Continental Tobacco USA in the United States market. The DOVER brand will be manufactured in two styles only: full-flavor and full-flavor menthol. The warnings will appear exactly as shown on the samples submitted with our letter of January 7, 2008.
- B) *Warning Label Rotation:* Continental Tobacco USA respectfully requests permission to display the four warnings an equal number of times during the year on the packs and cartons of each brand style. (In accordance to Section 1333(c)(2) – as the company's annual sales of both brand styles are less than one-fourth of one percent of all of the cigarettes sold in the United States in the previous fiscal year and more than half the cigarettes to be imported by Continental Tobacco USA are packaged into brand styles that meet this low sales threshold.) We've not yet imported or sold any cigarettes. Our expectations for the year covered by the plan are a total sales volume of [REDACTED] sticks per month beginning April 1, 2008 (following all necessary Federal approvals). Of the total sales, expectations are for sales of [REDACTED] full-flavor DOVER sticks and [REDACTED] menthol. All four warnings will be displayed on the packs and cartons of each brand style an equal number of times for a one year period beginning on the date this plan is approved.
- C) Continental Tobacco USA will maintain sufficient records to demonstrate compliance with the plan filed.

- 2) Advertising:** In its advertising, Continental Tobacco USA will utilize the warning formats that were submitted with the 1985 plans of the five leading US cigarette manufacturers and Continental Tobacco USA will place the warnings as specified in those plans. We attached a copy of the formats that we will be using with our letter of January 7, 2008. The size of our advertising will not exceed 470 square inches.

CONTINENTAL TOBACCO USA, LLC.

1221 Brickell Avenue, Suite 922 • Miami, FL 33131 USA • Tel: +1/305-347-5136 • Fax: +1/305-374-6146
www.continentaltobacco.com • anne.kovach@continentaltobacco.com

- A) *Warning Label Rotation*: We will rotate the warnings quarterly according to the following schedule:

DOVER

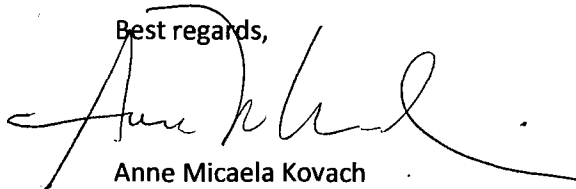
1 st Quarter (January-March)	Warning A
2 nd Quarter (April-June)	Warning B
3 rd Quarter (July – September)	Warning C
4 th Quarter (October – December)	Warning D

- 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.
- B) Continental Tobacco USA will NOT engage in advertising in a language other than English nor advertise in a foreign language publication.
- C) Although Continental Tobacco Group maintains a website, Continental Tobacco USA will NOT engage in web-based advertising.

Continental Tobacco USA as importer and Continental Tobacco Corporation as manufacturer of the DOVER brand respectfully submit the above plan and all enclosures in full compliance with the Cigarette Act, and look most forward to notification of FTC approval.

Please do not hesitate to contact us directly with any questions or concerns you may have following your review of these materials. Thank you for your time and attention.

Best regards,



Anne Micaela Kovach
Chief Executive Officer

Selected packaging samples from those
submitted with the plan.

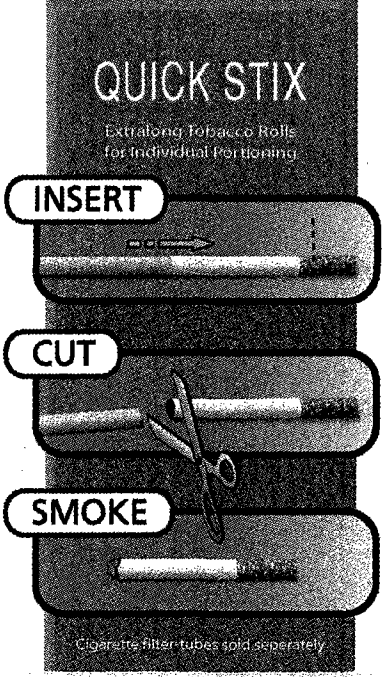
NEXT 
GENERATION
MAKE YOUR OWN
CIGARETTES

UNDERAGE
SALE
PROHIBITED

NEXT 
GENERATION
MAKE YOUR OWN
CIGARETTES

Dover

Dover



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

Made in Hungary/ European Union
by Continental Tobacco Corporation
5 1988900 507378

20 Extralong Tobacco Rolls for Individual Portioning
20 Class A Cigarettes
Continental Tobacco USA
Miami, FL 33131

MAKE YOUR OWN CIGARETTES

Dover

QUICK STIX

NEXT GENERATION
MAKE YOUR OWN CIGARETTES

Dover

QUICK STIX



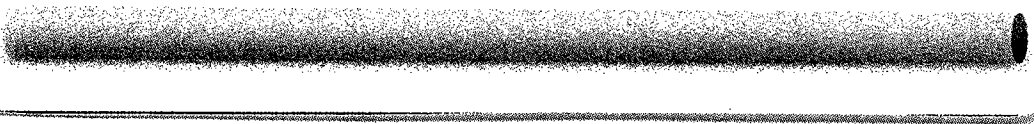
Extending Tobacco Folks for Individual Portioning

UNDERAGE
SALE
PROHIBITED

Dover

QUICK STIX

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



MAKE YOUR OWN
CIGARETTES

Dover

QUICK STIX

AMERICAN TOBACCO COMPANY
CINCINNATI, OHIO
© 1997 AMERICAN TOBACCO COMPANY
MADE IN THE U.S.A.



21607



Division of Advertising Practices

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

March 6, 2008

Ms. Anne Micaela Kovach
Chief Executive Officer
Continental Tobacco USA, LLC
1221 Brickell Ave., Suite 922
Miami, FL 33131

Dear Ms. Kovach:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Continental Tobacco USA, LLC ("Continental") on February 13, 2008 calling for quarterly rotation of the four health warnings in advertising of the Dover brand of cigarettes, and for the simultaneous display of the four health warnings on the packaging of two varieties of that brand.

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

Continental's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The health warnings on the sample packs and cartons submitted with your January 7, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. Continental's plan for packaging is hereby approved for the Full Flavor and Menthol varieties of the Dover brand. This approval is effective on the date of this letter and ends on March 5, 2009. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

Your February 13, 2008 letter also requests that the Commission withdraw its August 15, 2007 approval of Continental's health warning plan for the Quick 40 brand of cigarettes. That request is hereby approved.

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

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

Ms. Anne Micaela Kovach
March 6, 2008
Page 2

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

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

Very truly yours,

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

Mary K. Engle
Associate Director

VIRGINIA CAROLINA CORPORATION

www.virginiacarolinacorp.com

Mailing address: 12441 SW 130 St, Miami, Fl 33186

Factory address: 5321 US Hwy 76, Pendleton, SC 29670

Tel: 305-259-7000 Fax: 305-259-7030

TP-SC15001 EIN: 58-237-3661

March 3, 2008

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

Cc: Sallie Schools

Ref: Virginia Carolina Corporation supplement to original approved plan for Diva brand of cigarettes.

Dear Ms. Engle:

This letter is being submitted for the approval of Virginia Carolina Corporation's plan for the display of the four Surgeon General's Health Warnings for packaging of the additional brand styles of the DIVA brand of cigarettes listed in Exhibit A manufactured in the USA by Virginia Carolina Corporation, Inc.

The original plan was approved by FTC on February 4, 2008, the manufacturer intends to sell the new brand styles of the DIVA brand cigarettes under the authority of the Alcohol & Tobacco Tax and Trade Bureau, formerly the Bureau of Alcohol, Tobacco & Firearms (License TP-SC15001).

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 for the DIVA brand will appear exactly as shown on the actual packs and cartons submitted our letter dated February 25, 2008.

The four (4) warnings 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.

Pursuant to Section 1333(c) (2) of the Federal Cigarette Labeling and Advertising Act, Virginia Carolina Corporation proposes to use the alternative to quarterly rotation of the warnings on packaging.

As a small tobacco manufacturer, Virginia Carolina Corporation qualifies for this alternative as no brand style manufactured by Virginia Carolina Corporation has sales in excess of one-fourth of one percent of all cigarettes sold in the United States in the previous fiscal year.

The only other brands of cigarettes Virginia Carolina Corporation presently manufactures is MENTIROSA and BOSS. FTC approved our plan for display of the health warnings on MENTIROSA brand of cigarettes on March 26, 2007; and BOSS brand of cigarettes on February 19, 2008. Production for the MENTIROSA brand of cigarettes did not begin until November 9, 2007. Production for the BOSS brand of cigarettes has not begun at the time of this letter.

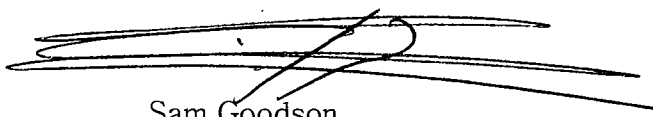
In our last fiscal year ending December 2007, we produced a total of [REDACTED] cigarettes. We anticipate sales for the MENTIROSA brand for fiscal year ending December 2008 to be a total of [REDACTED] cigarettes. We anticipate sales for the DIVA brand for fiscal year ending December 2008 to be a total of [REDACTED] cigarettes. We anticipate sales for the BOSS brand of cigarettes for fiscal year ending 2008 to be a total of [REDACTED] cigarettes.

Virginia Carolina Corporation will display the four required Surgeon General's warnings an equal number of times on the packs and cartons of each DIVA brand style listed in Exhibit A during the one year period beginning on the date of this plan's approval and will maintain records to demonstrate compliance with this plan.

Virginia Carolina Corporation remains in compliance with its internet advertising plan for the DIVA brand of cigarettes that was approved on February 4, 2008.

We do not intend to advertise in any other way than our internet website.

Sincerely,

A handwritten signature in black ink, consisting of several overlapping horizontal strokes and a vertical stroke that crosses them, forming a stylized name.

Sam Goodson
President
For Virginia Carolina Corporation

EXHIBIT "A"

DIVA BRAND OF CIGARETTES

Diva Full Flavor King Size Box

Diva Menthol Flavor King Size Box

Diva Light Flavor King Size Box

Selected packaging samples from those
submitted with the plan.

Div
LIGHTS

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

Div Div Div Div Div

Div
KINGS BOX



20 CLASS A CIGARETTES

Div
LIGHTS



VIRGINIA CAROLINA CORP. CO
PENDLETON, S.C. 29670
MADE IN U.S.A.

TF-SC-15001



1313710013217

Div
LIGHTS
KINGS BOX

20 CLASS A CIGARETTES

Lights



KINGS BOX

Div

LIGHTS
KINGS BOX

Div

Div Div Div Div Div



PLEASE
DON'T
LITTER

Div Div

UNDERAGE
SALE
PROHIBITED

Diva
KINGS BOX

200 FILTER CIGARETTES

PREMIUM KINGS

VIRGINIA CAROLINA CORP.COM
PENDLETON, S.C. 29670
MADE IN U.S.A.

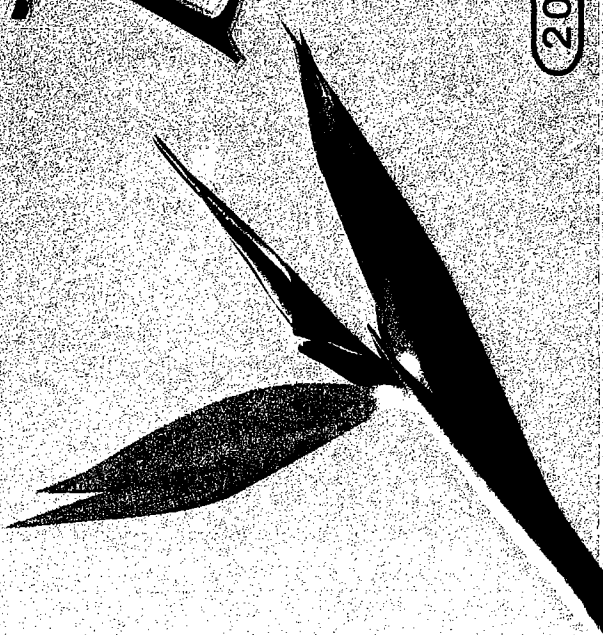
Diva

KINGS BOX

Full Flavor

200 FILTER CIGARETTES

PREMIUM KINGS



200 FILTER CIGARETTES

KINGS BOX

Diva



TP-SC-15001

1313700133

UNDERAGE
SALE
PROHIBITED

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

200 FILTER CIGARETTES

Full Flavor

PREMIUM KINGS



Division of Advertising Practices

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

March 6, 2008

Mr. Sam Goodson
President
Virginia Carolina Corporation, Inc.
12441 SW 130 Street
Miami, FL 33186

Dear Mr. Goodson:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, on February 4, 2008, I approved a plan filed by Virginia Carolina Corporation ("Virginia Carolina") calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Diva brand of cigarettes. You now propose in a letter dated March 3, 2008 to expand your plan to include three additional varieties of that brand.

Virginia Carolina's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your February 25, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. Virginia Carolina's expansion of its plan for the Diva brand is hereby approved for the following three king size hard pack varieties: Full Flavor, Light, and Menthol. This approval is effective on the date of this letter and ends on March 5, 2009. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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

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.

RENEGADE TOBACCO COMPANY

March 5, 2008

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

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

Dear Ms. Engle:

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

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

Renegade Tobacco Company will manufacture Cut Your Own® cigarettes under tobacco manufacturing license number NC-TP-631. Renegade Tobacco Company currently manufactures the Tucson®, Barton® and Tracker® brands of cigarettes.

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

- (i) the number of cigarettes of such brand style sold in the fiscal year of the manufacturer or importer preceding the submission of

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

the application is less than one-fourth of 1 percent of all the cigarettes sold in the United States in such year, and

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

Renegade Tobacco Company's sales for Tucson® and Tracker® brands for fiscal year 2007 are as follows:

- ██████████ sticks of Tucson® brand cigarettes; and
- ██████████ sticks of Tracker® brand cigarettes.

Renegade received approval and began production of Barton® in February 2008. Renegade Tobacco Company's projected sales for Tucson®, Tracker®, Barton®, and Cut Your Own® Brands for fiscal year 2008 are as follows:

- ██████████ sticks of Tucson® brand cigarettes;
- ██████████ sticks of Tracker® brand cigarettes;
- ██████████ sticks of Barton® brand cigarettes; and
- ██████████ sticks of Cut Your Own® brand cigarettes.

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

During 2008, Renegade Tobacco Company plans to manufacture ten brand styles of Cut Your Own®:

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

(10) Non Filter Menthol Light – 100mm - Soft Pack Cigarettes.

The actual packs and cartons for each brand style of the Cut Your Own® brand with each of the four warnings were submitted with our letters of February 28, 2008 and March 5, 2008. The warnings will appear exactly as shown on these samples.

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

Please let me know if you need any additional information.

Very truly yours,

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

Calvin A. Phelps
President

Selected packaging samples from those
submitted with the plan.

CLASS A
20
CIGARETTES

Renegade Tobacco Co.
Winston-Salem, NC
1-888-335-4326
TP-631-NC



Made in USA



CUT YOUR OWN

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

Made in USA



CUT YOUR OWN

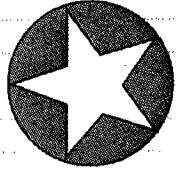
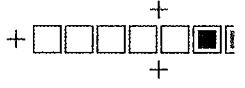
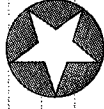
NON-FILTER
MENTHOL
100's

Cut Your Own

NON-FILTER
MENTHOL
100's

NON-FILTER
MENTHOL
100's

CUT YOUR OWN®



CUT YOUR OWN®

Made in USA

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

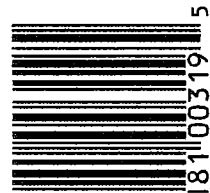
**NON FILTER
FULL FLAVOR KINGS**

**NON FILTER
FULL FLAVOR KINGS**

CUT YOUR OWN®

**NON FILTER
FULL FLAVOR KINGS**

Made in USA



810031915

CUT YOUR OWN





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

Division of Advertising Practices

March 7, 2008

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

Dear Mr. Phelps:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Renegade Tobacco Company ("Renegade") on March 5, 2008, calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Cut Your Own brand of cigarettes.

Renegade's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your letters of February 12, 2008 and March 5, 2008 appear to meet the requirements of the Cigarette Act for size and conspicuousness. Renegade's plan for packaging for the Cut Your Own brand is hereby approved for the following ten non-filter soft pack varieties: Full Flavor Kings, Full Flavor 100's, Light Kings, Light 100's, Menthol Kings, Menthol 100's, Menthol Light Kings, Menthol Light 100's, Ultra Light Kings, and Ultra Light 100's. This approval is effective on the date of this letter and ends on March 6, 2009. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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

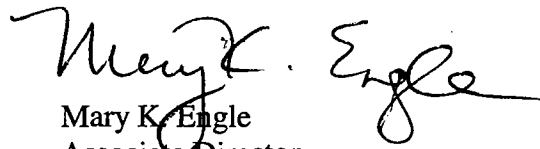
¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Mr. Calvin A. Phelps
March 7, 2008
Page 2

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

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

Very truly yours,



Mary K. Engle
Associate Director

March 3, 2008

Stuart M. Pape
(202) 457-5240
smpape@pattonboggs.com

VIA FACSIMILE

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

Re: DFS Guam L.P. Submission of Plan for Compliance with the Federal
Cigarette Labeling and Advertising Act

Dear Ms. Engle:

On behalf of DFS Guam L.P. ("DFS") and its Assistant Secretary, David Suzuki,¹ we submit this plan for compliance with the warning label display requirements under the Federal Cigarette Labeling and Advertising Act ("FCLAA"), 15 U.S.C. § 1331 *et seq.*, with respect to cigarette brands imported into, and sold exclusively on, the island of Guam.

DFS currently imports and markets the following Federal Trade Commission ("FTC")-approved brand style of cigarettes in Guam:

- Sunsets of Guam and Saipan - Super Lights, Hardpack, Kings

¹ DFS is located at 643 Chalan San Antonio, Tamuning, Guam 96911. DFS can be reached at (671) 646-6761.

Ms. Mary K. Engle
March 03, 2008
Page 2

DFS plans to import and market the following additional brand styles of cigarettes in Guam:

- * Collectors Edition - Super Lights, Hardpack, Kings
- * Pacific Paradise Collection - Super Lights, Hardpack, Kings
- * USA - Super Lights, Hardpack, Kings

As required under Section 4(a)(1) of the FCLAA, each cigarette carton and package will bear one of the four required warning labels.² The warnings on the cartons and packages of the Sunsets of Guam and Saipan brand style have been previously reviewed by the FTC and were approved on February 26, 2007. The warnings on the Sunsets of Guam and Saipan brand style will appear exactly as shown on the samples provided with our letter dated February 5, 2007.³

Sample cigarette cartons and packages for the Collectors Edition, Pacific Paradise, and USA brand styles were submitted to the FTC for review on February 22, 2008. The warnings on the Collectors Edition, Pacific Paradise, and USA brand styles will appear exactly as shown on the packaging submitted with our February 22, 2008 letter.

Rather than rotate the warning labels on these packages and cartons on a quarterly basis, DFS requests permission to exercise the option provided

² 15 USC § 1333(a)(1). The required warnings are as follows:

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

³ Please note that the February 5, 2007 letter and the sample Sunsets of Guam and Saipan cartons and packages were submitted by DFS Group L.P. DFS Group L.P. used to operate in Guam, but the Guam operations were recently split off into DFS Guam L.P.

Ms. Mary K. Engle
March 03, 2008
Page 3

by Section 4(c)(2) of the FCLAA,⁴ and display each of the four warnings on the packages and cartons an equal number of times during the year. DFS meets the requirements of Sections 4(c)(2)(A)(i)-(ii) and projects that the total number of cigarettes that it will import in the next fiscal year will not exceed one-fourth of one percent of the total number of cigarettes sold in the United States in that year.⁵ DFS sales for fiscal year 2007 did not exceed [REDACTED] sticks for any one brand style it imports. An affidavit from the Vice President of Global Communications and Government Relations of DFS attesting to these facts is attached for your review.

DFS will ensure through its labeling process that each of the four required warnings will appear an equal number of times on the packages and cartons of each brand style for the one year period beginning on the date of approval of this plan. To ensure equal dispersal of the warnings, DFS will import an equal number of packages and cartons of each brand style bearing each of the four warnings. DFS will keep records demonstrating compliance with this plan.

Please note that DFS does not intend to advertise these cigarettes in any manner. If DFS decides to advertise in the future, it will submit a new plan to the FTC.

Thank you for your help in this matter. If you have any questions, please do not hesitate to call my colleague Smitha Stansbury at (202) 457-5694.

Respectfully submitted,


Stuart M. Pape
Counsel to DFS Guam L.P.

SMP:S

⁴ 15 USC § 1333(c)(2).

⁵ 15 USC § 1333(c)(2)(A)(i), (ii).

AFFIDAVIT

I, Sharon R. Weiner, hereby declare:

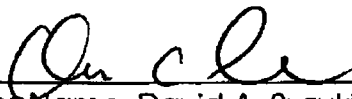
1. I currently serve as the Vice President, Global Communications & Government Relations of DFS Group Limited, sole General Partner of DFS Guam L.P. ("DFS").
2. In my capacity as Vice President, Global Communications & Government Relations of DFS Group Limited, I am fully familiar with DFS' sale of cigarettes on the Territory of Guam during the fiscal year beginning January 1, 2007 through December 31, 2007.
3. During the 2007 fiscal year DFS sold approximately [REDACTED] cartons of cigarettes ([REDACTED] sticks), which constitutes less than one-fourth of one percent of the total number of cigarettes sold in the United States that year.
4. Sales of the Collectors Edition, Pacific Paradise, Sunsets of Guam and Saipan, and USA brand styles over the next year are anticipated to constitute less than one-fourth of one percent of the total number of cigarettes sold in the United States for the year.

I declare under penalty of perjury that this Affidavit is true and correct this February 21, 2008.

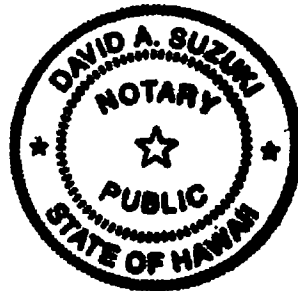


Sharon R. Weiner

Subscribed and sworn to before me
this 21st day of February 2008.



Print Name: David A. Suzuki
Notary Public, First Judicial Circuit
State of Hawaii
My Commission Expires: September 24, 2010



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



COLLECTORS EDITION



COLLECTORS EDITION



COLLECTORS EDITION



CIGARETTES



5
gpp
4984
11/07



CIGARETTES



5.0 MG TAR, 0.40 MG NICOTINE
MADE IN LUXEMBOURG
EXCLUSIVELY FOR DFS GROUP L.P. © 2007

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

COLLECTORS EDITION

200 CIGARETTES

EE61519467B



COLLECTORS EDITION

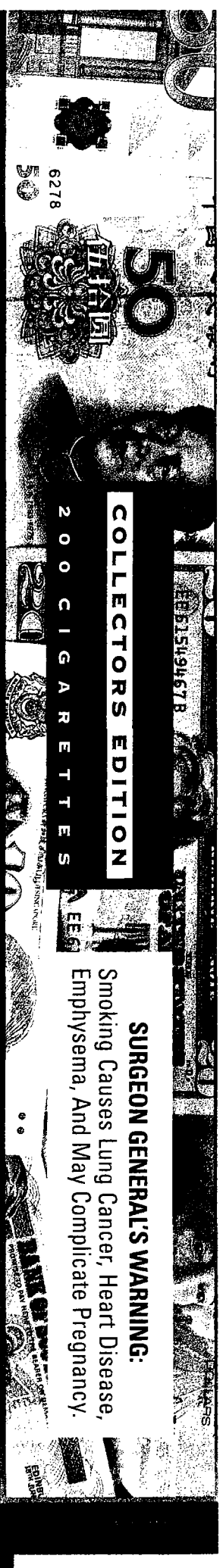
200 CIGARETTES



COLLECTORS EDITION

200 CIGARETTES

6278



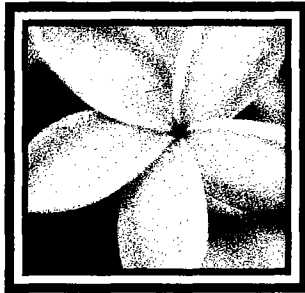
SURGEON GENERAL'S WARNING:

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

PACIFIC PARADISE
COLLECTION

PACIFIC PARADISE
COLLECTION

PACIFIC PARADISE
COLLECTION



20 Class A Superlight
CIGARETTES



1
991
4981
1101

C

5.0 MG TAR, 0.40 MG NICOTINE
MADE IN LUXEMBOURG EXCLUSIVELY FOR
DFS GROUP L.P. ©2007

20 Class A Superlight
CIGARETTES



SURGEON GENERAL'S WARNING:

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

↔ **PACIFIC PARADISE COLLECTION** ↔

200 Class A Superlight
CIGARETTES

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

200 Class A Superlight
CIGARETTES



↔ **PACIFIC PARADISE COLLECTION** ↔

200 Class A Superlight
CIGARETTES

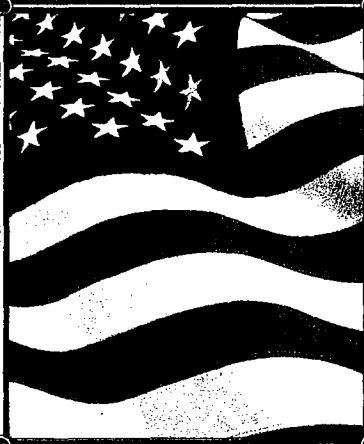
↔ **PACIFIC PARADISE COLLECTION** ↔

↔ **PACIFIC PARADISE COLLECTION** ↔

20 SUPERLIGHT CIGARETTES



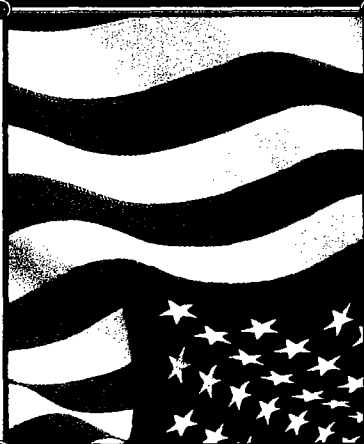
20 SUPERLIGHT CIGARETTES



14
SPR
1902

A

5.0 MG TAR, 0.40 MG NICOTINE
MADE IN LUXEMBOURG EXCLUSIVELY FOR
DFS GROUP L.P. ©2007

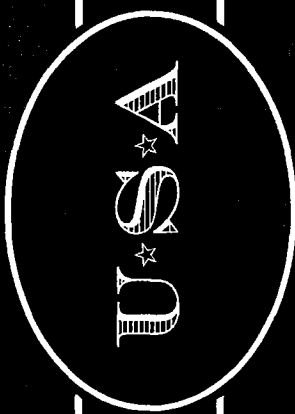


20 SUPERLIGHT CIGARETTES

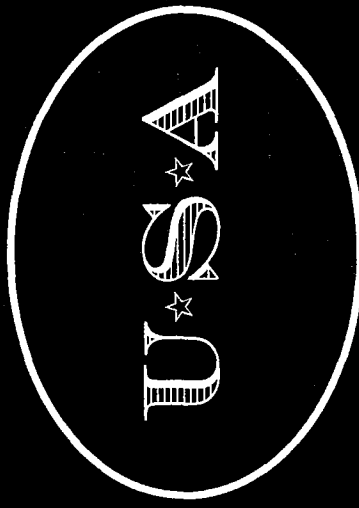
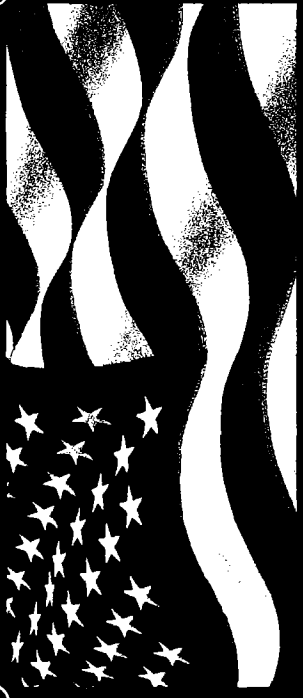
SURGEON GENERAL'S WARNING:
Quitting Smoking Now Greatly Reduces
Serious Risks to Your Health.



200 CLASS A QUALITY



SUPERLIGHT CIGARETTE

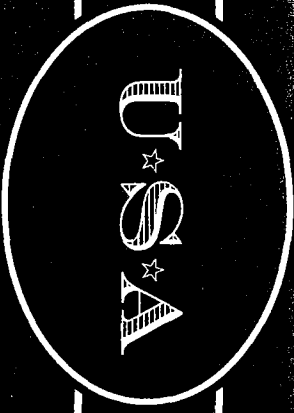


CLASS A
200 SUPERLIGHT
CIGARETTES



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

CIGARETTES



ER LIGHT



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

Division of Advertising Practices

March 10, 2008

Stuart M. Pape, Esq.
Patton Boggs LLP
2550 M Street, NW
Washington, DC 20037

Dear Mr. Pape:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of DFS Guam L.P. ("DFS"), on March 3, 2008, calling for the simultaneous display of the four health warnings on packaging for the Super Lights king size hard pack variety of the Collectors Edition, Pacific Paradise Collection, Sunsets of Guam and Saipan, and USA brands of cigarettes.

DFS's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your February 5, 2007 and February 22, 2008 letters appear to meet the requirements of the Cigarette Act for size and conspicuousness. DFS's plan for packaging is hereby approved for the Super Lights king size hard pack variety of each of the following four brands: Collectors Edition, Pacific Paradise, Sunsets of Guam and Saipan, and USA. This approval is effective on the date of this letter and ends on March 9, 2009. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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

You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services ("HHS"). Furthermore, Section 802 of the Tariff Suspension and Trade Act of 2000 prohibits the importation of cigarettes unless at the time of entry the importer presents a sworn statement signed by the original cigarette

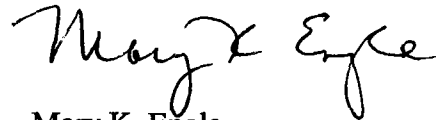
¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Stuart M. Pape, Esq.
March 10, 2008
Page 2

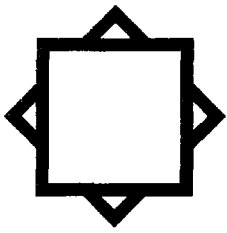
manufacturer stating that the manufacturer has submitted and will continue to submit the list of ingredients to HHS.

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

Very truly yours,

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

Mary K. Engle
Associate Director



DHANRAJ IMPORTS, INC.

The Tobacco Co.

Date: March 10, 2008

VIA UPS Overnight

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

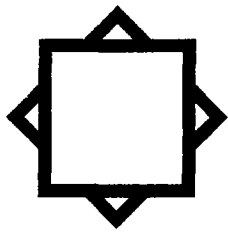
RE: Dhanraj Imports, Inc. –
Zanzibar® Cigarettes ZanziAzul Cigarette Labeling Rotation Pursuant to 15 U.S.C. §
1333 (c) (2)

Dear Ms. Aine Farrell:

This is an application pursuant to 15 U.S.C. § 1333 (c) (2) for approval to expand Dhanraj Imports, Inc.'s ("Dhanraj") current Health Warning Rotation plan for the Zanzibar® brand to include the Zanzibar® ZanziAzul International Hard Pack brand style of cigarettes in packaging style of ten packs per carton each to contain 200 Class A Cigarettes. Dhanraj's address is 11731 Sterling Avenue, Suite F, Riverside, CA, 92503.

Dhanraj will maintain records demonstrating its compliance with this plan. The rotation plan for Zanzibar® Cigarettes ZanziAzul brand style will be identical to the rotation plan for the other Zanzibar® Cigarettes brand styles submitted and approved by your office as evidenced by its letter dated November 25, 2002 for Zanzibar® Classic Clove and Lights Clove brand style. Dhanraj added to Zanzibar® Cigarettes brand style Xtreme Clove brand style as evidenced by your office letter dated May 31, 2006. Dhanraj added to Zanzibar® Cigarettes brand style Ultimate, Crossfire and Lights style evidenced by your office letter dated January 10, 2007. Dhanraj added to Zanzibar® Cigarettes brand style Cherry, Vanilla, Chardonnay, Zanzilatté-Café Latté and Zanzitwist- Citrus style evidenced by your office letter dated May 09, 2007. Dhanraj further added to Zanzibar® Cigarettes brand style Princess and Princess- 24 Carat style evidenced by your office letter dated July 09, 2007. Following is a chart showing the current rotation plans for the Zanzibar® brand and all other brands of cigarettes sold by Dhanraj. The four health warnings will be rotated based upon the date of order of packs and cartons. The warnings will appear exactly as shown on the samples provided with our letter dated March 4, 2008.

Continued Page-2



DHANRAJ IMPORTS, INC.

The Tobacco Co.

Page-2

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

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

The HEALTH WARNINGS are as follow,

A.

SURGEON GENERAL'S WARNING:

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

B.

SURGEON GENERAL'S WARNING:

Quitting Smoking Now Greatly Reduces Serious Risks to Your Health.

C.

SURGEON GENERAL'S WARNING:

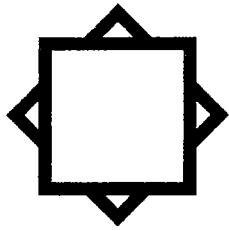
Smoking By Pregnant Women May Result in Fetal Injury, Premature Birth, And Low Birth Weight.

D.

SURGEON GENERAL'S WARNING:

Cigarette Smoke Contains Carbon Monoxide.

Continued Page-3



DHANRAJ IMPORTS, INC.

The Tobacco Co.

Page 3

Please note that FTC has approved a quarterly rotation plan for health warnings on advertising materials for Zanzibar brand as evidenced by its letter dated September 15, 2004.

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

With Regards,

S.B.Patel
President



Division of Advertising Practices

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

November 25, 2002

Mr. Sanjay Patel
President
Dhanraj Imports, Inc.
12043 Barclay Drive
Moreno Valley, CA 92557

Dear Mr. Patel:

The Federal Trade Commission ("the Commission") has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed the revised proposed plan filed by Dhanraj Imports, Inc. on November 25, 2002 calling for quarterly rotation of the four health warnings on packaging of certain varieties of the Zanzibar brand of clove cigarettes.

The warnings on the sample packs and cartons of the Zanzibar brand submitted with your November 14, 2002 letter appear to comply with the requirements of the Cigarette Act for size and conspicuousness. Dhanraj Imports, Inc.'s plan has been approved for the following filter hard pack varieties of the Zanzibar brand of cigarettes: classic and lights. 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 Dhanraj Imports, Inc. does decide to advertise in the future, it must submit a plan detailing how it will comply with the requirements of the Cigarette Act with respect to display of the health warning statements in advertisements.

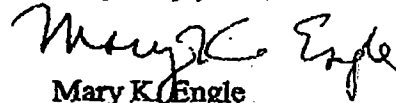
You should be aware that Section 1335a of the Cigarette Act requires that a list of the

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

Mr. Sanjay Patel
November 25, 2002
Page 2

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

Very truly yours,



Mary K. Engle
Associate Director



Division of Advertising Practices

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

May 31, 2006

William J. Hunter, Jr., Esq.
Stoll, Keenon, Ogden PLLC
2650 AEGON Center
400 West Market Street
Louisville, KY 40202

Dear Mr. Hunter:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, on November 25, 2002, I approved a plan filed on behalf of Dhanraj Imports, Inc. ("Dhanraj") calling for quarterly rotation of the four health warnings in advertising and on the packaging of certain varieties of the Zanzibar brand of cigarettes. In a letter dated May 17, 2006, you propose to expand Dhanraj's plan for the display of the warnings on packaging to include the Xtreme Clove international hard pack variety of the Zanzibar brand.

The warnings on the sample cartons submitted with your March 16, 2006 letter, and on the sample packs submitted with your May 10, 2006 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. Dhanraj's expansion of its plan is hereby approved for the Xtreme Clove international hard pack variety of the Zanzibar brand. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services ("HHS"). Furthermore, Section 802 of the Tariff Suspension and Trade Act of 2000 prohibits the importation of cigarettes unless at the time of entry the importer presents a sworn statement signed by the original cigarette manufacturer

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.

William J. Hunter, Jr., Esq.
May 31, 2006
Page 2

stating that the manufacturer has submitted and will continue to submit the list of ingredients to HHS.

If you have any questions regarding this approval, please contact Todd Dickey at (202) 326-3648.

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



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

Division of Advertising Practices

January 10, 2007

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

Dear Mr. Patel:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, on November 25, 2002, I approved a plan filed on behalf of Dhanraj Imports, Inc. ("Dhanraj") calling for quarterly rotation of the four health warnings on the packaging of certain varieties of the Zanzibar brand of clove cigarettes. In a letter dated January 3, 2007, you propose to expand Dhanraj's plan for the display of the warnings on packaging to include three additional international hard pack varieties of the Zanzibar brand.

The warnings on the sample packs and cartons submitted with your December 18, 2006 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. Dhanraj's expansion of its plan for the Zanzibar brand is hereby approved for the Ultimate, Crossfire, and Lights international hard pack varieties. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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

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. S.B. Patel
January 10, 2007
Page 2

HHS.

If you have any questions regarding this approval, please contact Todd Dickey at (202) 326-3648.

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, sweeping initial "M".

Mary K. Engle
Associate Director



Division of Advertising Practices

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

May 9, 2007

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

Dear Mr. Patel:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, on November 25, 2002, I approved a plan filed on behalf of Dhanraj Imports, Inc. (“Dhanraj”) calling for quarterly rotation of the four health warnings in advertising and on the packaging of certain varieties of the Zanzibar brand of clove cigarettes. In a letter dated May 4, 2007, you propose to expand Dhanraj’s plan for the display of the warnings on packaging to include five additional international hard pack varieties of the Zanzibar brand.

The warnings on the sample packs and cartons submitted with your letters dated April 9 and May 4, 2007 appear to meet the requirements of the Cigarette Act for size and conspicuousness.¹ Dhanraj’s expansion of its plan for the Zanzibar brand is hereby approved for the following five international hard pack varieties: Cherry, Vanilla, Chardonnay, Zanzilatte-Café Latte, and Zanzitwist-Citrus. 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 Although one of the warnings on the packaging submitted contained an error, corrected samples were submitted. This approval pertains only to packaging that meets the requirements of the Cigarette Act.

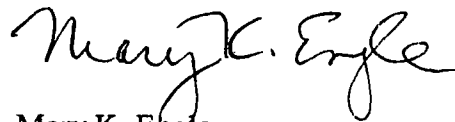
² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Mr. S.B. Patel
May 9, 2007
Page 2

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

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

Very truly yours,



Mary K. Engle
Associate Director



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

Division of Advertising Practices

July 9, 2007

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

Dear Mr. Patel:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, on November 25, 2002, I approved a plan filed on behalf of Dhanraj Imports, Inc. ("Dhanraj") calling for quarterly rotation of the four health warnings in advertising and on the packaging of certain varieties of the Zanzibar brand of cigarettes. In a letter dated July 5, 2007, you propose to expand Dhanraj's plan for the display of the warnings on packaging to include two additional international hard pack varieties of the Zanzibar brand.

The warnings on the sample cartons submitted with your June 19, 2007 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. Dhanraj's expansion of its plan for the Zanzibar brand is hereby approved for the "Princess" and "Princess 24 Carat" international hard pack varieties. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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

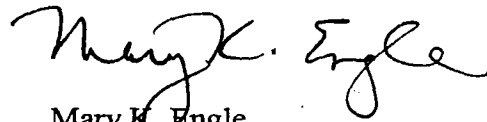
¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Mr. Sanjay B. Patel
July 9, 2007
Page 2

HHS.

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

Very truly yours,

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

Mary K. Engle
Associate Director



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

Division of Advertising Practices

September 15, 2004

Mr. Sanjay Patel
President
Dhanraj Imports, Inc.
11731 Sterling Avenue, Suite F
Riverside, CA 92503-4958

Dear Mr. Patel:

The Federal Trade Commission ("the Commission") has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed the revised proposed plan filed by Dhanraj Imports, Inc. on September 13, 2004 calling for quarterly rotation of the four health warnings in advertising of the "10/20's," "Connect," and "Zanzibar" brands of cigarettes.

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

Very truly yours,


Mary K. Engle
Associate Director

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

20 Class A Cigarettes
Imported by
Dharmajaya Inc. CA-USA
MADE IN INDONESIA



20
Clove Cigarettes

ZANZIBAR
Azul

Experience the distinctive taste of
Zanzibar Azul and specially selected tobacco
in exceptional enjoyment.
A premium blend for special moments.



ZANZIBAR
Azul



Underage
Sale
Prohibited

20

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

200
Clove Cigarette

MANUFACTURED
EXCLUSIVELY FOR
DHANRAJ IMPORTS, INC.
RIVERSIDE - CA - USA
MADE IN INDONESIA

200 CLASS A FILTER CLOVE CIGARETTES
UNDERAGE SALE PROHIBITED

8 79529 00420 9
FSC

AZUL
CANZIBAR

Zanzi Azul

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

 **CANZIBAR**
The Best Choice



Division of Advertising Practices

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

March 13, 2008

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

Dear Mr. Patel:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, on November 25, 2002, I approved a plan filed on behalf of Dhanraj Imports, Inc. ("Dhanraj") calling for quarterly rotation of the four health warnings in advertising and on the packaging of certain varieties of the Zanzibar brand of cigarettes. In a letter dated March 10, 2008, you propose to expand Dhanraj's plan for the display of the warnings on packaging to include the ZanziAzul international hard pack variety of the Zanzibar brand.

The warnings on the sample packs and revised sample cartons submitted with your March 4, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness.¹ Dhanraj's expansion of its plan for the Zanzibar brand is hereby approved for the ZanziAzul international hard pack variety. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

You should be aware that Section 1335a of the Cigarette Act requires that a list of the ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services ("HHS"). Furthermore, Section 802 of the

¹ Although the warnings on the cartons initially submitted were not sufficiently conspicuous, revised samples were submitted. This approval only pertains to packaging that meets the requirements of the Cigarette Act.

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

Mr. Sanjay B. Patel
March 13, 2008
Page 2

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

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

Very truly yours,



Mary K. Engle
Associate Director



March 13, 2008

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

Re: Premier Manufacturing, Inc. – Wildhorse Brand Packaging Change &
Yearly compliance approval request

Dear Ms. Zernich:

The purpose of this letter is two fold, first Premier Manufacturing, Inc. hereby applies for approval of the new packaging design on Wildhorse Brand Cigarettes. Premier has changed the picture on the front and back of the pack from a horse to the American Flag and made some other very minor changes. With the only exception being the Light Menthol 100 soft pack, the Surgeon General's Warning background colors and print colors remain exactly the same as on the previously approved Wildhorse packaging. The Light Menthol's Surgeon General's Warning background color changed but the print remains black. Both black and white print was tried on the press and the black print provided for the best contrast and visibility. Premier will stop shipping the old Wildhorse packaging on March 21, 2008.

Also, since April 24th is our expiration date, we would like to request renewal for 1st Class Brand, Ultra Buy Brand, Shield Brand and ICE The Ultimate Menthol Brand. There are no changes in packaging for these Brands and warnings will appear exactly as previously submitted in 2007. Premier also manufactures the Always Save Brand of which that plan was approved on October 16, 2007.

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

The four warnings that will be displayed are:

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

www.GoPremier.com



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

Premier will continue to comply with the advertising rotation plans previously filed on October 9, 2007 and approved for the 1st Class, Ultra Buy, Shield, Wildhorse, ICE The Ultimate Menthol and Always Save brands on your letter of approval dated October 16, 2007.

Our sales for the last fiscal year (calendar year 2007) did not exceed [REDACTED] sticks for any one brand style. We do not anticipate sales to exceed [REDACTED] sticks for any one brand style of cigarettes that we manufacture during the one-year period covered by this plan.

Premier is requesting approval for 2008 on the same Brands and styles that have been previously approved in 2007. Premier does not manufacture or import any additional brands of cigarettes. The following brands and styles are manufactured in the United States:

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

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

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

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

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

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

www.GoPremier.com



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

Sincerely,

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

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

www.GoPremier.com

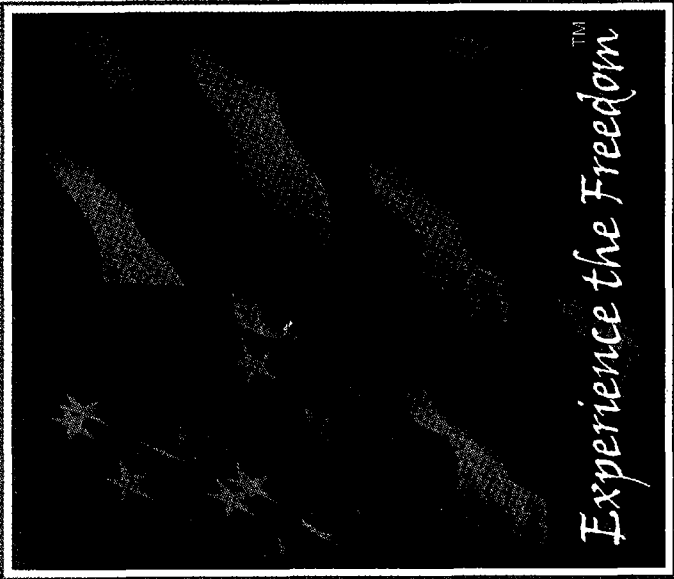
17998 Chesterfield Airport Road. • Chesterfield, Missouri 63005 • (636) 537-5348 • Fax (636) 537-3359 • email: info@gopremier.com

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

WildhorseTM

MENTHOL 100'S BOX

200 CLASS A CIGARETTES

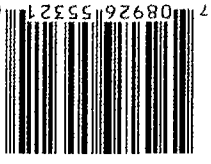


TM

WildhorseTM

MENTHOL 100'S BOX

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

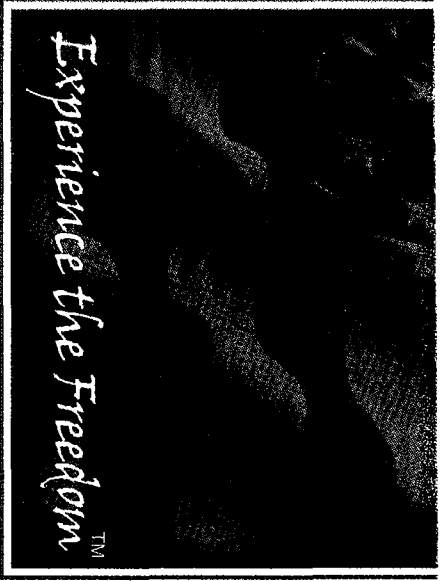


TP-NC-15000

200 CLASS A CIGARETTES

MENTHOL 100'S BOX

WILDHORSE



TM



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

Division of Advertising Practices

March 13, 2008

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

Dear Ms. Albright:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Premier Manufacturing, Inc. ("Premier") on March 13, 2008, calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the "1st Class," "Ultra Buy," "Shield," "Wildhorse," and "Ice The Ultimate Menthol" brands of cigarettes.

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

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

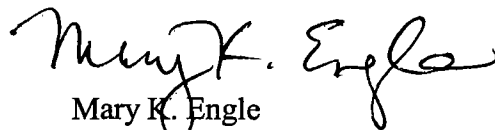
- eighteen varieties of the “**Shield**” brand of cigarettes: Full Flavor King (soft pack and box), Full Flavor 100 (soft pack and box), Light King (soft pack and box), Light 100 (soft pack and box), Menthol King (soft pack and box), Menthol 100 (soft pack and box), Light Menthol King soft pack, Light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

This approval is effective on the date of this letter and ends on March 12, 2009. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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

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

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.



Cheyenne
INTERNATIONAL, LLC

March 10, 2008

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

Re: Rotation Plan: Cheyenne, Decade, Cayman and 901'Z brands

Dear Ms. Engle,

Cheyenne International, LLC is a tobacco products manufacturer (ATF permit # TP-NC-645). The Company's fiscal year is the calendar year. We manufacture four brands of cigarettes: Cheyenne, Decade, 901'Z and Cayman. The 901'Z and Cayman brands are on separately approved rotation plans with effective dates of March 14, 2007 and June 11, 2007, respectively. The Cheyenne and Decade brands are on an additional approved rotation plan with an effective date of August 14, 2007. With this letter we are seeking to consolidate all four brands under a single rotation plan.

We have 11 styles of Cheyenne, all in hard box:

Cheyenne Full Flavor King's
Cheyenne Light Flavor King's
Cheyenne Ultra Light Flavor King's
Cheyenne Menthol Flavor King's
Cheyenne Menthol Light Flavor King's
Cheyenne Non Filter King's
Cheyenne Full Flavor 100's
Cheyenne Light Flavor 100's
Cheyenne Ultra Light Flavor 100's
Cheyenne Menthol Flavor 100's
Cheyenne Menthol Light Flavor 100's

701 S. Battleground Avenue
Grover, North Carolina 28073

We have 10 styles of Decade, all in hard box:

Decade Full Flavor King's
Decade Light Flavor King's
Decade Ultra Light Flavor King's
Decade Menthol Flavor King's
Decade Menthol Light Flavor King's
Decade Full Flavor 100's
Decade Light Flavor 100's
Decade Ultra Light Flavor 100's
Decade Menthol Flavor 100's
Decade Menthol Light Flavor 100's

In our submission of August 7, 2006 for the Cheyenne and Decade brands were samples of actual cartons and packs displaying the four different required warnings. The warnings will appear exactly as shown on those samples. Our packaging has not changed since our prior submission.

We have 4 styles of Cayman, all in hard box:

Cayman Light Flavor King Box
Cayman Ultra Light Flavor King Box
Cayman Menthol Light Flavor King Box
Cayman Full Flavor King box

In our submissions of June 2, 2006 and December 20, 2006 for the Cayman brand were samples of actual cartons and packs displaying the four different required warnings. The warnings will appear exactly as shown on those samples. Our packaging has not changed since our prior submissions.

We have 2 styles of 901'Z (all in hard pack) with each style packaged in three different packages, the only difference being the primary package color:

901'Z Menthol King's (red box)
901'Z Menthol King's (green box)
901'Z Menthol King's (blue box)
901'Z Menthol 100's (red box)
901'Z Menthol 100's (green box)
901'Z Menthol 100's (blue box)

In our submission of December 16, 2004 for the 901'Z brand were samples of each carton style and each pack style with the four different required warnings.

The warnings will appear exactly as shown on those samples. Our packaging has not changed since our prior submission.

The Company wishes to continue to use the option provided by Section 1333(c)(2) of the Cigarette Act. The four warnings will be displayed an equal number of times on the packs and cartons of each brand style during the one year period beginning on the date of the approval of this plan.

Included with this letter is Exhibit 1 that is a tabular statement of sales volume by brand style for the previous fiscal year, as well as the anticipated sales for the one year period covered by the respective rotation plan for the brands.

The way that we will ensure that all four warnings will be equally displayed on the packs and cartons of each brand style throughout the year will be through our printing process. Our printer will print cartons 4 to a sheet – each carton on the sheet will have a different warning. Similarly, the printer will print 16 packs to a sheet with the 4 different warnings repeated 4 times. Every print run of cartons and packs will therefore have an equal distribution of warnings and accordingly our manufacturing runs will have an equal distribution of warnings. The result should be an equal distribution of warnings on cigarettes sold throughout the year. We will maintain sufficient records to demonstrate compliance with the plan. If by the end of the year equalization of warnings on packs and cartons has not been achieved, the Company will take steps, such as placing special orders of packaging, to ensure warning label equalization.

We do not intend to advertise our brand to consumers. If we decide to advertise to consumers, we will submit a plan to the FTC for review and approval before engaging in any consumer advertising.

If you have any questions, please do not hesitate to call me at (704) 937-7200. We appreciate your attention to our plan submission.

Sincerely,



David A. Scott
Chief Financial Officer

CHEYENNE INTERNATIONAL, LLC
 (all styles are hard pack, called "box")

			Actual	Anticipated
			Previous	Current
			Fiscal	Rotation
			Year (2007)	Plan Year
Brand	Cheyenne			
Highest Selling Style	Full Flavor 100's			
Highest Selling Style %				
Brand	Decade			
Highest Selling Style	Full Flavor 100's			
Highest Selling Style %				
Brand	901'Z			
Highest Selling Style	Menthol 100's			
Highest Selling Style %				
Brand	Cayman			
Highest Selling Style	Light Flavor King			
Highest Selling Style %				
Brand Totals				

Approximately [redacted] of all cigarettes sold in the US in 2007



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

Division of Advertising Practices

March 17, 2008

David Scott
Chief Financial Officer
Cheyenne International, LLC
701 S. Battleground Avenue
Grover, North Carolina 28073

Dear Mr. Scott:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed the proposed plan filed by Cheyenne International, LLC ("Cheyenne") on March 10, 2008, calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the "Cheyenne," Decade, Cayman and 901'Z brands of cigarettes.

Cheyenne's sales appear to qualify for the aforementioned alternative to the quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your letters of December 16, 2004, June 2, August 7, and December 20, 2006 appear to comply with the requirements of the Cigarette Act for size and conspicuousness. Cheyenne's plan for packaging is hereby approved for eleven box varieties of the "Cheyenne" brand of cigarettes (Full Flavor kings, Light kings, Ultra Light kings, Menthol kings, Menthol Light kings, Non-Filter kings, Full Flavor 100s, Light 100s, Ultra Light 100s, Menthol 100s, and Menthol Light 100s), ten box varieties of the Decade brand (Full Flavor kings, Light kings, Ultra Light kings, Menthol kings, Menthol Light kings, Full Flavor 100s, Light 100s, Ultra Light 100s, Menthol 100s, and Menthol Light 100s), four box varieties of the Cayman brand (Full Flavor kings, Light kings, Ultra Light kings, and Menthol Light kings), and six box varieties of the "901'Z" brand (Menthol kings red box, Menthol kings green box, Menthol kings blue box, Menthol 100s red box, Menthol 100s green box, and Menthol 100s blue box). This approval is effective on the date of this letter and ends on March 16, 2009. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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

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

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.

David Scott, Chief Financial Officer
March 17, 2008
Page 2

ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services.

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

Very truly yours,

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

Mary K. Engle
Associate Director

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
rnuckolls@mckennalong.com

March 19, 2008

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 2008

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 Richard M. Sanders. 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 an equal number of times on the packs and cartons of each SFNTC brand style over the next twelve months rather than utilizing a quarterly rotation plan.

For the fiscal year preceding this submission, SFNTC produced no brand style/extension in a number greater than [REDACTED] cigarettes, an amount well less than one-fourth of one percent of all cigarettes sold in the United States. SFNTC anticipates no brand style/extension in excess of [REDACTED] cigarettes for 2008.

SFNTC currently manufactures the following brand styles for domestic consumption:

- Natural American Spirit Regular Filtered Cigarettes (King Size /Soft Pack/Carton)
- Natural American Spirit Regular Filtered Cigarettes (King Size/Hard Pack/Carton)
- Natural American Spirit Medium Filtered Cigarettes (King Size/Hard Pack/Carton)
- Natural American Spirit Light Filtered Cigarettes (King Size/Soft Pack/Carton)
- Natural American Spirit Light Filtered Cigarettes (King Size/Hard Pack/Carton)
- Natural American Spirit Ultra Light Filtered Cigarettes (King Size/Hard Pack/Carton)
- Natural American Spirit Menthol Light Filtered Cigarettes (King Size/Hard Pack/Carton)
- Natural American Spirit Menthol Filtered Cigarettes (King Size/Hard Pack/Carton)
- Natural American Spirit Perique Filtered Cigarettes (King Size/Hard Pack/Carton)
- Natural American Spirit Non- Filtered Cigarettes (King Size/Soft Pack/Carton)
- Natural American Spirit Organic Blend Tobacco Regular Filtered Cigarettes (King Size/Hard Pack/Carton)
- Natural American Spirit Organic Blend Tobacco Light Filtered Cigarettes (King Size/Hard Pack/Carton)

Ms. Mary K. Engle
March 19, 2008
Page 2

The following brand styles were discontinued in 2007.

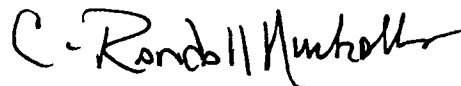
Natural American Spirit Medium Filtered Cigarettes (King Size/Soft Pack/Carton)
Natural American Spirit Ultra Light Filtered Cigarettes (King Size/Soft Pack/Carton)

In 2005, I submitted packaging for each brand style listed above. There have been no changes in the SFNTC packaging since that submission. The Surgeon General Warnings for each brand style will appear exactly as shown on the samples submitted in 2005. SFNTC will maintain records to demonstrate compliance with its plan.

SFNTC has previously submitted information on its advertising rotation plan to the FTC. There will be no change in this plan in 2008.

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,

A handwritten signature in black ink that reads "C. Randall Nuckolls". The signature is written in a cursive style with a large initial "C" and a long horizontal stroke at the end.

C. Randall Nuckolls



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

Division of Advertising Practices

March 19, 2008

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, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of Santa Fe Natural Tobacco Company, Inc. (“Santa Fe”) on March 19, 2008 calling for the simultaneous display of the four health warnings on the packaging of twelve varieties of the American Spirit brand of cigarettes.

Santa Fe’s sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The health warnings on the sample packs and cartons submitted with your January 21 and February 22, 2005 letters appear to comply with the requirements of the Cigarette Act for size and conspicuousness.¹ Santa Fe’s plan for packaging of the American Spirit brand is hereby approved for the following twelve king size varieties: Regular (soft pack and hard pack), Medium hard pack, Light (soft pack and hard pack), Ultra Light hard pack, Menthol hard pack, Menthol Light hard pack, Perique hard pack, Non Filter soft pack, Organic Regular hard pack, and Organic Light hard pack. This approval is effective on the date of this letter and ends on March 18, 2009. 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 The packaging you submitted refers consumers to the www.nascigs.com Web site. With respect to the question of whether it is legal to advertise cigarettes on the Internet, Section 1335 of the Cigarette Act prohibits advertising cigarettes on any medium of electronic communication subject to the jurisdiction of the Federal Communications Commission. The enforcement of that provision is the responsibility of the Department of Justice and you should contact DOJ directly (Alex Belser at 202-353-3881) to determine whether such advertising on the Internet is permissible.

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

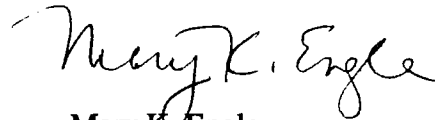
C. Randall Nuckolls, Esq.
March 19, 2008
Page 2

The approval of your cigarette health warning display plan is an approval only of your plan for displaying the four health warnings mandated by the Cigarette Act. It is not in any way an approval of any statements or representations, other than the mandated health warnings, made on the packaging or in the advertising of your cigarettes.

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

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

Very truly yours,

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

Mary K. Engle
Associate Director

ALTERNATIVE BRANDS, INC.

March 19, 2008

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

***RE: Alternative Brands, Inc.—Rampage™ Cigarette Labeling Rotation Pursuant to
15 U.S.C. §1333(c)(2)***

Dear Ms. Engle:

This is an application pursuant to 15 U.S.C. §1333(c)(2) for approval of the plan of Alternative Brands, Inc. for the display of the health warnings on its Rampage™ cigarette brand. Alternative Brands, Inc.'s address is 321 Farmington Road, Mocksville, NC 27028.

Calvin Phelps, President of Alternative Brands, Inc., confirms and warrants that he will cause Alternative Brands, Inc. to conduct its operations so that the four warnings specified in 15 U.S.C. §1333(a)(1) are properly rotated for Rampage™ cigarettes. Alternative Brands, Inc. will rotate the four warnings so that they will appear an equal number of times on the packs and cartons of each brand style of Rampage™ cigarettes it manufactures during the twelve month period following approval of this application. Alternative Brands, Inc. will maintain records demonstrating compliance with this plan.

Alternative Brands, Inc. will manufacture Rampage™ cigarettes under tobacco manufacturing license number NC-TP-631. Alternative Brands, Inc. currently does not manufacture any other brand of cigarettes.

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

- (i) the number of cigarettes of such brand style sold in the fiscal year of the manufacturer or importer preceding the

321 Farmington Road
Mocksville, North Carolina 27028
Phone (336) 940-4818 Fax (336) 940-3669

ALTERNATIVE BRANDS, INC.

submission of the application is less than one-fourth of 1 percent of all the cigarettes sold in the United States in such year; and

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

Alternative Brands, Inc.'s projected sales for Rampage™ for fiscal year 2008 are as follows:

- [REDACTED] sticks of Rampage™ brand cigarettes.

Based on its low sales volume, Alternative Brands, Inc. qualifies for the alternative to quarterly rotation of the four health warnings on packaging.

During 2008, Alternative Brands, Inc. plans to manufacture twelve brand styles of Rampage™:

- (1) Full Flavor Kings – 84mm – Soft Pack Cigarettes;
- (2) Light Kings – 84mm – Soft Pack Cigarettes;
- (3) Ultra Light Kings – 84 mm – Soft Pack Cigarettes;
- (4) Menthol Kings – 84mm – Soft Pack Cigarettes;
- (5) Menthol Light Kings – 84mm - Soft Pack Cigarettes;
- (6) Full Flavor – 100mm - Soft Pack Cigarettes;
- (7) Light – 100mm - Soft Pack Cigarettes;
- (8) Ultra Light – 100mm – Soft Cigarettes;
- (9) Menthol – 100mm - Soft Pack Cigarettes;
- (10) Menthol Light – 100mm - Soft Pack Cigarettes;
- (11) Non Filter Full Flavor Kings – 84mm – Soft Pack Cigarettes; and
- (12) Non Filter Full Flavor 100's– 100mm – Soft Pack Cigarettes.

The actual packs and cartons for each brand style of the Rampage™ brand with each of the four warnings were submitted with our March 12, 2008 letter. The warnings will appear exactly as shown on these samples.

ALTERNATIVE BRANDS, INC.

Alternative Brands, Inc. does not advertise nor does it intend to advertise. Before engaging in advertising, we will submit a plan to the Federal Trade Commission for the appropriate approvals.

Please let me know if you need any additional information.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Calvin A. Phelps".

Calvin A. Phelps
President

321 Farmington Road
Mocksville, North Carolina 27028
Phone (336) 940-4818 Fax (336) 940-3669

Selected packaging samples from those
submitted with the plan.

Made in USA



RAMPAGE

FULL FLAVOR
100's

Made in USA



RAMPAGE

FULL FLAVOR
100's

RAMPAGE
FULL FLAVOR
100's

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

CLASS A
20
CIGARETTES

Alternative Brands
Winston-Salem, NC
1-888-335-4326
TP-631-NC



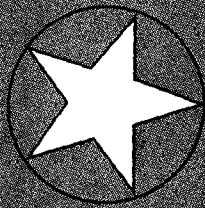
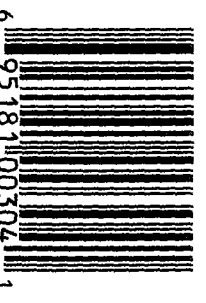
6 95181 00318 8



RAMPAGE

LIGHT 100's

Made in USA



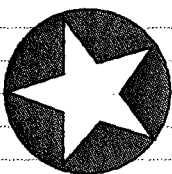
RAMPAGE

LIGHT 100's

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

Made in USA

11917 LIGHT 100's



RAMPAGE



Division of Advertising Practices

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

March 19, 2008

Mr. Calvin A. Phelps
President
Alternative Brands, Inc.
321 Farmington Road
Mocksville, NC 27028

Dear Mr. Phelps:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Alternative Brands, Inc. on March 19, 2008, calling for the simultaneous display of the four health warnings on packaging for certain varieties of the Rampage brand of cigarettes.

Alternative Brands' sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your March 12, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. Alternative Brands' plan for packaging for the Rampage brand is hereby approved for the following twelve soft pack varieties: Full Flavor Kings, Full Flavor 100's, Light Kings, Light 100's, Menthol Kings, Menthol 100's, Menthol Light Kings, Menthol Light 100's, Ultra Light Kings, Ultra Light 100's, Non Filter Kings, and Non Filter 100's. This approval is effective on the date of this letter and ends on March 18, 2009. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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

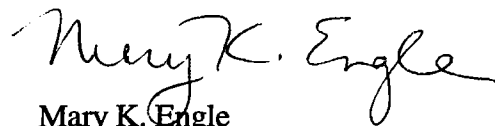
¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Mr. Calvin A. Phelps
March 19, 2008
Page 2

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

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

Very truly yours,

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

Mary K. Engle
Associate Director

GCORP, LLC

March 12, 2008

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

***RE: GCorp - Arrow and HIT brands Cigarette Labeling Rotation Renewal Pursuant to
15 U.S.C. §1333(c)(2)***

Dear Ms. Engle:

This is an application pursuant to 15 U.S.C. §1333(c)(2) for approval of the plan of GCorp for the display of the four surgeon general warnings on packaging for the Arrow and HIT cigarette brands. Please refer to the Arrow packaging received by you on February 23, 2008 and the HIT packaging received by you on March 6, 2008. The four warnings will appear exactly as they do on the packs and cartons in your possession.

Jerry Gammons, President of GCorp, confirms and warrants that he will cause GCorp to conduct its operations so that the four warnings specified in 15 U.S.C. §1333(a)(1) are properly rotated for Arrow and HIT cigarettes. GCorp will rotate the four warnings so that they will appear an equal number of times on the packs and cartons of each brand style of Arrow and HIT cigarettes it imports during the twelve month period following approval of this application. GCorp believes that total sales of Arrow and HIT brands will not exceed one-fourth of one percent of cigarettes manufactured in the United States during calendar year 2008. GCorp's fiscal year is the calendar year. GCorp did not manufacture or import any cigarettes during 2007.

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

- (i) the number of cigarettes of such brand style sold in the fiscal year of the manufacturer or importer preceding the submission of the application is less than one-fourth of 1

**1004 CR 833
Guntown, Mississippi 38849
662.348.3015
Fax 662.348.3069**

GCORP, LLC

percent of all the cigarettes sold in the United States in such year, and

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

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

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

15 U.S.C. §1332(8).

During 2008, GCorp plans to import the following brand styles of Arrow:

- Full Flavor King (hard and soft pack)
- Full Flavor 100's (hard and soft pack)
- Light Kings (hard and soft pack)
- Light 100's (hard and soft pack)
- Ultra Light Kings (hard and soft pack)
- Ultra Light 100's (hard and soft pack)
- Menthol King (hard and soft pack)
- Menthol 100's (hard and soft pack)
- Menthol Light King (hard and soft pack)
- Menthol Light 100's (hard and soft pack)
- Non Filtered (soft pack only)

During 2008 GCorp plans to import the following brand styles of HIT:

- Full Flavor King (hard pack)
- Full Flavor 100's (hard pack)
- Light Kings (hard pack)
- Light 100's (hard pack)
- Ultra Light Kings (hard pack)
- Ultra Light 100's (hard pack)
- Menthol King (hard pack)
- Menthol 100's (hard pack)
- Menthol Light King (hard pack)
- Menthol Light 100's (hard pack)

1004 CR 833
Guntown, Mississippi 38849
662.348.3015
Fax 662.348.3069

GCORP, LLC

Estimated 2008 sales of Arrow cigarettes are [REDACTED] sticks. Estimated 2008 sales of HIT cigarettes are [REDACTED] sticks. Both estimates are well under "less than one-fourth of 1 percent of all the cigarettes sold in the United States in" 2008, as required by 15 U.S.C. §1333(c)(2)(A)(i).

GCorp does not advertise tobacco products. Prior to beginning to advertise, GCorp warrants and represents that it will provide its advertising plan to the Federal Trade Commission for approval.

Please contact Chris Stanley at 336-293-4388 if you need any additional information.

Very truly yours,

A handwritten signature in black ink, appearing to read "Jerry Gammons", followed by a horizontal line extending to the right.

Jerry Gammons
President

**1004 CR 833
Guntown, Mississippi 38849
662.348.3015
Fax 662.348.3069**

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

CLASS A
20
CIGARETTES

UNDERAGE
SALE
PROHIBITED

ARROW
Menthol
Filter King Box

ARROW
Menthol

Filter King Box

ARROW
Menthol
Filter King Box

Filter King Box

ARROW
Menthol



Made in the Philippines
under authority of the
trademark owner.

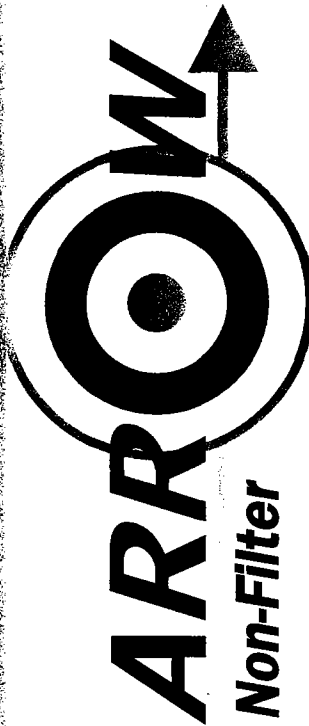
SURGEON GENERAL'S WARNING:
Smoking Causes Lung Cancer, Heart Disease,
Emphysema, And May Complicate Pregnancy.

200 CLASS A CIGARETTES

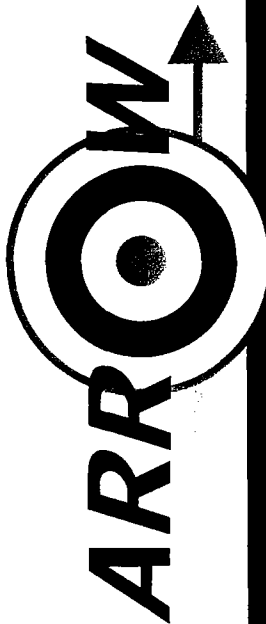
SURGEON GENERAL'S WARNING:
Cigarette Smoke Contains
Carbon Monoxide.



200 CLASS A CIGARETTES



King Size



UNDERAGE SALE PROHIBITED

Made in the Philippines
under authority of the
trademark owner.

Non-Filter
King Size

CLASS 20
CIGARETTES

UNDERAGE
SALE
PROHIBITED

Light
KING SIZE BOX

Light



King Size Box

FILTER

Light
KING SIZE BOX

FILTER

King Size Box



Light

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



Made in the Philippines
under authority of the
trademark owner.





Division of Advertising Practices

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

March 20, 2008

Mr. Jerry Gammons
GCorp, LLC
1004 CR 833
Guntown, MS 38849

Dear Mr. Gammons:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by GCorp, LLC on March 12, 2008, calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Arrow and Hit brands of cigarettes.

GCorp'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 for the Arrow brand on February 23, 2008 and for the Hit brand on March 6, 2008 appear to meet the requirements of the Cigarette Act for size and conspicuousness. GCorp's plan for the Arrow brand is hereby approved for the following twenty-one varieties: Full Flavor Kings (soft pack and hard pack), Full Flavor 100's (soft pack and hard pack), Light Kings (soft pack and hard pack), Light 100's (soft pack and hard pack), Ultra Light Kings (soft pack and hard pack), Ultra Light 100's (soft pack and hard pack), Menthol Kings (soft pack and hard pack), Menthol 100's (soft pack and hard pack), Menthol Light Kings (soft pack and hard pack), Menthol Lights 100's (soft pack and hard pack), and Non Filter Kings soft pack. GCorp's plan for the Hit brand is hereby approved for the following ten hard pack varieties: Full Flavor Kings, Full Flavor 100's, Light Kings, Light 100's, Ultra Light Kings, Ultra Light 100's, Menthol Kings, Menthol 100's, Menthol Light Kings, and Menthol Light 100's. This approval is effective on the date of this letter and ends on March 19, 2009. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

If GCorp does decide to advertise in the future, it must submit a plan detailing how it will

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.

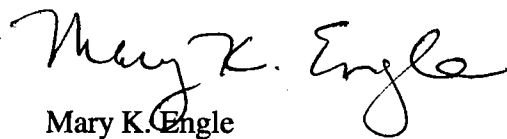
Mr. Jerry Gammons
March 20, 2008
Page 2

comply with the requirements of the Cigarette Act with respect to display of the health warning statements in advertisements.

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

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

Very truly yours,

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

Mary K. Engle
Associate Director

LORALI INC

March 19, 2008

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

Dear Ms. Schools,

The manufacturer *Compañía Tabacalera Internacional S.A* has authorized Lorali, Inc to be the importer of record for the Director Brand.

The following list specifies the different Director Brand's styles imported by our company:

- Full Flavor King Box
- Light King Box
- Menthol King Box
- Full Flavor 100 Box
- Light 100 Box
- Ultra Light 100 Box
- Menthol 100 Box
- Light Menthol 100 Box

A. *Warning Label Rotation:* The manufacturer will commence the rotation of the Warning Label according to the manufacturing date. The warning label will be quarterly rotated as followed:

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.

7965 NW 21 STREET
MIAMI, FL 33122

PHONE (305)970-3014
FAX (866)636-2130
E-MAIL: INFO@FIRENZE.COM
WEB SITE <http://www.firenze.com>

LORALI INC

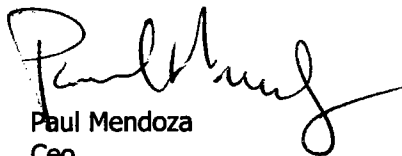
The warnings will appear exactly as shown on the packs and cartons provided with my March 8, 2008 letter, with the exception of those packs and cartons that contain errors which were corrected and resubmitted with the March 13, 2008 letter. Those warnings will appear exactly as shown on the corrected samples

We will maintain records demonstrating compliance with this plan.

We do not manufacture or import any other brands.

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



Paul Mendoza
Ceo
Lorali, INC

**7965 NW 21 STREET
MIAMI, FL 33122**

PHONE (305)970-3014
FAX (866)636-2130
E-MAIL: INFO@FIRENZE.COM
WEB SITE <http://www.firenze.com>

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



Director
MENTHOL

MADE IN
PARAGUAY



Director
MENTHOL



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

Director
MENTHOL

Director
MENTHOL



Director LIGHTS



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

200 FILTER CIGARETTE

BOX

OX

200 FILTER CIGARETTES



Director LIGHTS

SINCE 1907
INTERNATIONAL

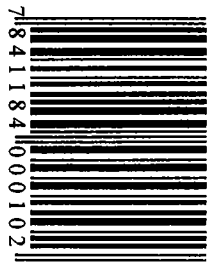
OX

200 FILTER CIGARETTES



Director LIGHTS

MADE IN
PARAGUAY



OX

200 FILTER CIGARETTES



D



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

Division of Advertising Practices

March 24, 2008

Mr. Paul Mendoza
Loral, Inc.
7965 NW 21 Street
Miami, 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, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Loral, Inc. ("Loral") on March 19, 2008, calling for quarterly rotation of the four health warnings on the packaging of eight varieties of the Director brand of cigarettes.

The warnings on the sample packs and cartons of the Director brand submitted with your letter dated March 8, 2008, and on the revised sample packs and cartons submitted with your March 13, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness.¹ Loral's plan for the Director brand is hereby approved for the following eight hard pack varieties (Full Flavor King, Full Flavor 100's, Light King, Light 100's, Ultra Light 100's, Menthol King, Menthol 100's, and Menthol Light 100's). Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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

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

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

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

Mr. Paul Mendoza
March 24, 2008
Page 2

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

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

Very truly yours,



Mary K. Engle
Associate Director



NATURAL FRESH CHOICE TOBACCO COMPANY

765 EUBANKS DRIVE, SUITE D VACAVILLE, CA 95688 · 1-800-243-2737 · WWW.FRESHCHOICETOBACCO.COM
March 26, 2008

CONTAINS TRADE SECRETS
AND CONFIDENTIAL INFORMATION
NOT FOR PUBLIC DISCLOSURE

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

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

Ladies and Gentlemen:

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

Fresh Choice sales for the "Revenge," "American Harvest" and "Fresh Choice" brands during the fiscal year January 2007 through December 2007 were [REDACTED] sticks of "Revenge," [REDACTED] sticks of "American Harvest" and [REDACTED] stocks of "Fresh Choice." Fresh Choice plans to manufacture [REDACTED] sticks of "Revenge" brand, [REDACTED] sticks of "American Harvest" and [REDACTED] sticks of "Fresh Choice" during the fiscal year of January 2008 through December 2008. The cigarettes that are covered by this plan are the following U.S. manufactured brand style cigarettes which include health warnings complying with the Surgeon General warning language set fourth in the statute:

1. Fresh Choice Full Flavor Kings, soft pack

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

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

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

The four (4) health warnings will appear exactly as they appear on the packaging samples that were submitted with letters dated January 11, 2007; December 12, 13, and 22, 2006.

Fresh Choice brand cigarettes is already approved for its plan for advertising as of February 1, 2007 and we will continue to comply with the plan that is in place. We do not intend to advertise American Harvest and Revenge cigarettes but if we decide to advertise in the future we will submit a plan in advance to the Federal Trade Commission.

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

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

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

Very truly yours,

A handwritten signature in black ink, appearing to read 'Sally Baldwin', with a horizontal line extending to the right.

Sally Baldwin
Sale Associate
Fresh Choice



Division of Advertising Practices

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

March 27, 2008

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

Dear Ms. Baldwin:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Cousins Distributing, Inc. d/b/a Fresh Choice Tobacco Company ("Fresh Choice") on March 26, 2008, calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the American Harvest, Fresh Choice, and Revenge brands of cigarettes.

Fresh Choice's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with letters dated December 12, 13, and 22, 2006, and January 11, 2007 appear to meet the requirements of the Cigarette Act for size and conspicuousness. Fresh Choice's plan for the display of the four health warnings on packaging is hereby approved for two soft pack varieties of the American Harvest brand (kings and 100's), twelve soft pack varieties of the Fresh Choice brand (Full Flavor kings, Light kings, Platinum kings, Menthol kings, Mint kings, Gold kings, Full Flavor 100's, Light 100's, Platinum 100's, Menthol 100's, Mint 100's, and Gold 100's), and the following ten soft pack varieties of the Revenge brand: red packaging (king size and 100's), yellow packaging (king size and 100's), dark green packaging (king size and 100's), light green packaging (king size and 100's), and blue packaging (king size and 100's). This approval is effective on the date of this letter and ends on March 26, 2009. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

This approval of Fresh Choice's cigarette health warning display plan is an approval only of its plan for displaying the four health warnings mandated by the Cigarette Act. It is not in any

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

Ms. Sally Baldwin

March 27, 2008

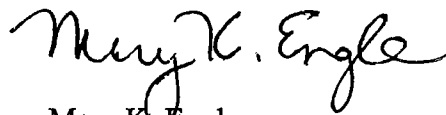
Page 2

way an approval of any other statements or representations made on the packaging or in the advertising of Fresh Choice's cigarettes.

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

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

Very truly yours,

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

Mary K. Engle
Associate Director



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

March 28, 2008

VIA FEDERAL EXPRESS

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

Re: European Cigarette Imports, Inc. / GR

Dear Ms. Engle:

On behalf of **European Cigarette Imports, Inc. ("ECI")**, 149 Center Grove Road, Randolph, New Jersey 07869, whose President is George E. Petrides, we hereby submit this label statement rotation plan (the "Plan") for renewal by the Federal Trade Commission ("FTC") for the **GR** brand of cigarettes imported by ECI. The original Plan was approved by the FTC on June 7, 2001.

I. Background

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

ECI intends to continue to import the GR brand of cigarettes into the United States in sixteen (16) brand styles. (See Schedule A, attached hereto). This Plan sets forth the manner in which ECI will comply with the warning label requirements of the Act.

II. Packaging

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

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

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

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

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

B. ECI intends to utilize the label statement rotation option provided by 15 U.S.C. § 1333(c)(2), to display the four warnings an equal number of times on the packs and cartons of each of the GR brand styles it imports. ECI will ensure equal use of the warning label statements by requiring that each page of labels printed is equally divided using the four (4) different warning labels. Therefore, the packs and cartons simultaneously will be printed and distributed using all four (4) warning labels. Accordingly, ECI shall maintain records accounting for the number of packs and cartons using each warning label for every production run. ECI will equalize the use of the four (4) warning labels on the packs and cartons of all sixteen (16) GR brand styles for the one year period beginning on the date of renewal of the Plan.

The approximate annual sales volume for the twelve month period (February 1, 2007 to January 31, 2008)² for the GR brand styles is set forth in Schedule A. ECI also imports the Bracar, Marathon, Mond International, Nova, Primo, and Rodeo brands of cigarettes. For fiscal year 2006, ECI's sales of any one brand style of GR, Bracar, Marathon, Mond International, Nova, Primo and Rodeo cigarettes it imported did not exceed [REDACTED] cigarettes. Further, ECI does not anticipate that the sales volume for any one brand style of cigarettes it imports for the one year period beginning on the Effective Date shall exceed [REDACTED] cigarettes.

The label statements required by 15 U.S.C. § 1333(a)(1), shall be printed on the packaging in the country of origin prior to ECI's importation of the cigarettes into the United

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

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

Ms. Mary K. Engle
March 28, 2008
Page 3

States. The warning labels will appear on the packs and cartons of the GR brand cigarettes exactly as they appeared on the specimens submitted with the original Plan on June 5, 2001.

III. Advertising

ECI currently has an approved advertising plan in place and continues to be in compliance with that plan. Any advertising of the GR brand shall continue to be conducted in accordance with the ECI's advertising plan approved by the FTC on June 7, 2001.

IV. Miscellaneous

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

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

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

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

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

Sincerely,


Craig A. Koenigs

CAK/tdd
Enclosure

SCHEDULE A

The following is a list of the **GR** brand styles that ECI imports and the approximate annual sales volume for the twelve month period (February 1, 2007 to January 31, 2008)¹ for each brand style:

<u>Brand</u>	<u>Size</u>	<u>Brand Style</u>	<u>Approximate Sales Volume</u>
<u>GR</u>	Kings Box	Full Flavor	[REDACTED]
		Lights	[REDACTED]
		Ultra Lights	[REDACTED]
		Menthol	[REDACTED]
		Menthol Lights	[REDACTED]
	Kings Soft	Full Flavor	[REDACTED]
		Lights	[REDACTED]
		Ultra Lights	[REDACTED]
		Menthol	[REDACTED]
		Menthol Lights	[REDACTED]
	100's Box	Full Flavor	[REDACTED]
		Lights	[REDACTED]
		Ultra Lights	[REDACTED]
		Menthol	[REDACTED]
		Menthol Lights	[REDACTED]

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



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SUITE 400 EAST
WASHINGTON, DC 20005
202.216.8317 DIRECT
202.625.0600 MAIN
202.338.6340 FAX
ckoenigs@ralaw.com

March 28, 2008

VIA FEDERAL EXPRESS

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

Re: European Cigarette Imports, Inc./Mond International

Dear Ms. Engle:

On behalf of **European Cigarette Imports, Inc. ("ECI")**, 149 Center Grove Road, Randolph, New Jersey 07869, whose President is George E. Petrides, we hereby submit this label statement rotation plan (the "Plan") for renewal by the Federal Trade Commission ("FTC") for the **Mond International** brand of cigarettes imported by ECI. The original plan was approved by the FTC on March 10, 2004, with supplements to the plan approved on March 15, 2005, June 23, 2005, and July 29, 2005, and a consolidated plan approved March 15, 2006.

I. Background

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

ECI intends to continue to import the Mond International brand of cigarettes into the United States in eleven (11) brand styles. (See Schedule A, attached hereto). This Plan sets forth the manner in which ECI will comply with the warning label requirements of the Act.

II. Packaging

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

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

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

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

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

B. ECI intends to utilize the label statement rotation option provided by 15 U.S.C. § 1333(c)(2), to display the four warnings an equal number of times on the packs and cartons of each of the Mond International brand styles it imports. ECI will ensure equal use of the warning label statements by requiring that each page of labels printed is equally divided using the four (4) different warning labels. Therefore, the packs and cartons simultaneously will be printed and distributed using all four (4) warning labels. Accordingly, ECI shall maintain records accounting for the number of packs and cartons using each warning label for every production run. ECI will equalize the use of the four (4) warning labels on the packs and cartons of all eleven (11) Mond International brand styles for the one year period beginning on the date of renewal of the Plan.

The approximate annual sales volume for the twelve month period (February 1, 2007 to January 31, 2008)² for the Mond International brand styles is set forth in Schedule A. ECI also imports the Bracar, GR, Marathon, Nova, Primo and Rodeo brands of cigarettes. For fiscal year 2006, ECI's sales of any one brand style of Mond International, Bracar, GR, Marathon, Nova, Primo and Rodeo cigarettes it imported did not exceed [REDACTED] cigarettes. Further, ECI does not anticipate that the sales volume for any one brand style of cigarettes it imports for the one year period beginning on the Effective Date shall exceed [REDACTED] cigarettes.

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

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

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

Ms. Mary K. Engle

March 28, 2008

Page 3

on March 10, 2004, and with the supplements approved on March 15, 2005, June 23, 2005 and July 29, 2005, respectively.

III. Advertising

ECI currently has an approved advertising plan in place and continues to be in compliance with that plan. Any advertising of the Mond International brand shall be conducted in accordance with ECI's advertising plan approved by the FTC on March 10, 2004.

IV. Miscellaneous

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


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

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

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

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

Sincerely,



Craig A. Koenigs

Enclosure

SCHEDULE A

The following is a list of **Mond International** brand styles that ECI imports and the approximate annual sales volume for the twelve month period (February 1, 2007 to January 31, 2008)¹ for each brand style:

<u>Brand</u>	<u>Size</u>	<u>Brand Style</u>	<u>Sales Volume</u>
<u>Mond International</u>	Kings Soft	Full Flavor Lights Menthol Non Filter	[REDACTED]
	100's Soft	Full Flavor Lights Ultra Lights Menthol Menthol Lights	[REDACTED]
	Kings Box	Full Flavor Lights	[REDACTED]

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



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

Division of Advertising Practices

March 31, 2008

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

Dear Mr. Koenigs:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed two letters, which constitute a plan, filed on behalf of European Cigarette Imports, Inc. (“ECI”) on March 28, 2008, calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the GR and Mond International brands of cigarettes.

ECI’s sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your June 7, 2001, December 3, 2003, March 3 and December 20, 2004, and May 13 and July 22, 2005 letters appear to meet the requirements of the Cigarette Act for size and conspicuousness.¹ ECI’s plan for packaging is hereby approved for the following sixteen varieties of the GR brand: Full Flavor King (soft pack and hard pack), Lights King (soft pack and hard pack), Ultra Lights King (soft pack and hard pack), Menthol King (soft pack and hard pack), Menthol Lights King (soft pack and hard pack), Non-Filter King soft pack, Full Flavor 100’s hard pack, Lights 100’s hard pack, Ultra Lights 100’s hard pack, Menthol 100’s hard pack, and Menthol Lights 100’s hard pack. ECI’s plan for packaging is hereby approved for the following eleven varieties of the Mond International brand: Full Flavor King (soft pack and hard pack), Lights King (soft pack and hard pack), Menthol King soft pack, Non-Filter King soft pack, Full Flavor 100’s soft pack, Lights 100’s soft pack, Ultra Lights 100’s soft pack, Menthol 100’s soft pack, and Menthol Lights 100’s soft pack. This approval is effective on the date of this letter and ends on March 30, 2009. Approval of the plan is contingent on its good faith implementation. We may ask for

¹ Although some of the warnings on the samples for the Mond International brand originally submitted contained punctuation errors, revised samples were submitted. This approval only pertains to packaging that meets the requirements of the Cigarette Act.

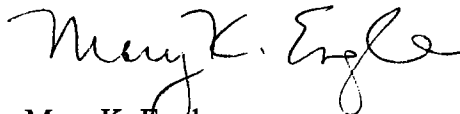
Craig A. Koenigs, Esq.
March 31, 2008
Page 2

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

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

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

Very truly yours,



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.

March 31, 2008

Cherokee Tobacco Company llc
P.O. Box 279
1201 Industrial Park Road
South Boston, VA 24592

Ms. Aine Farrell
Associate Director
Division of Advertising Practices
Federal Trade Commission
601 New Jersey Avenue, NW
Washington, DC 20001

RE: Cigarette Health Warning Plan

Dear Madam:

Cherokee Tobacco Company is the owner of the brands "CTC Select" and "Cherokee". We are submitting this plan to you explaining how we will comply with the health warning display requirements. This plan is for the "CTC Select" brand which is being contract manufactured for us by Farmers Tobacco Co. of Cynthiana, Inc. in Cynthiana, KY and for the "Cherokee" brand which is manufactured by Virginia Brands LLC in South Boston, VA. The brand styles for "CTC Select" are Full Flavor King, Light King, Ultra Light King, Menthol King, Menthol Light King, Non Filter King, Full Flavor 100, Light 100, Ultra Light 100, Menthol 100 and Menthol Light 100 all in a soft pack. This will bring the total brand styles to 11. We do not import or export any cigarettes of this brand. The brand styles for "Cherokee" being submitted for approval are Full Flavor King, Light King, Ultra Light King, Menthol King, Menthol Light King, Non Filter King, Full Flavor 100, Light 100, Ultra Light 100, Menthol 100 and Menthol Light 100 all in a soft pack and Full Flavor Kings, Menthol Kings and Light Kings in Box Styles. This will bring the total brand styles to 14. We do not import or export any cigarettes of this brand.

I. Packaging

According to Section 1333(c)(2), we would like permission to display the four warnings an equal number of times during the year (rather than rotating the warnings quarterly) since our company's annual sales for all brands (CTC Select and Cherokee) are less than one-fourth of one percent of all the cigarettes sold in the United States. We will equalize the four warnings on the packs and cartons of each brand style for the one-year period beginning on the date of approval of this plan. The warnings for the CTC Select brand will appear exactly as shown on the pack and carton samples submitted with the letter dated February 23, 2007 from Farmers Tobacco Co. of Cynthiana, Inc. The warnings for the Cherokee brand will appear exactly as shown on the hard pack samples submitted by our contract manufacturer, Virginia Brands LLC, on March 13, 2006 and the soft pack samples submitted by Cherokee Tobacco Company llc on April 18, 2006.

Cherokee Tobacco Company llc will ensure that all four warning labels are equally displayed on the packs and cartons for each brand style for the one year period beginning on the date of approval for this plan. Cherokee Tobacco Company will maintain sufficient records to demonstrate compliance with this plan.

Anticipated sales for 2008 for the CTC Select brand are expected to be [REDACTED] cigarettes (sticks) .

The sales volumes in cigarettes for each brand style for fiscal year 2007 for the CTC Select brand were as follows:

Full Flavor Kings Soft Packs	[REDACTED]
Light Kings Soft Packs	[REDACTED]
Ultra Light Kings Soft Packs	[REDACTED]
Menthol Kings Soft Packs	[REDACTED]
Menthol Light Kings Soft Packs	[REDACTED]
Non-Filter Kings Soft Packs	[REDACTED]
Full Flavor 100s Soft Packs	[REDACTED]
Light 100s Soft Packs	[REDACTED]
Ultra Light 100s Soft Packs	[REDACTED]
Menthol 100s Soft Packs	[REDACTED]
Menthol Light 100s Soft Packs	[REDACTED]
Total	[REDACTED]

The total sales volume in cigarettes for fiscal year 2007 for the Cherokee brand were as follows:

In 2007, our total sales were [REDACTED] (sticks) of the Cherokee Brand.

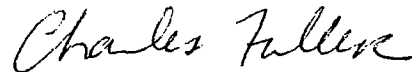
Anticipated total sales for 2008 for Cherokee brand are as follows:

Anticipated total sales for 2008 for the Cherokee brand are expected to be [REDACTED] cigarettes (sticks).

Cherokee Tobacco Company llc will continue to follow the specifications of its plan for advertising the "Cherokee" brand as set out in its letter of April 11, 2005. Cherokee Tobacco Company llc will continue to follow the specifications of its plan for advertising the "CTC Select" brand of cigarettes as set out in its letter of March 27, 2007

If any further information is required, please call us at 1-800-809-0704 between the hours of 8:00 AM and 5:00 PM EST. Thank you for your time.

Sincerely,

A handwritten signature in cursive script that reads "Charles Fuller".

Charles Fuller
President



Division of Advertising Practices

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

April 1, 2008

Mr. Charles F. Fuller
President
Cherokee Tobacco Company, LLC
Post Office Box 279
1201 Industrial Park Road
South Boston, VA 24592

Dear Mr. Fuller:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised renewal plan filed by Cherokee Tobacco Company, LLC ("Cherokee Tobacco") on March 31, 2008, calling for the simultaneous display of the four health warnings on packaging of certain varieties of the CTC Select and Cherokee brands of cigarettes.

Cherokee Tobacco's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The health warnings on the sample packs and cartons submitted with letters dated March 13 and April 18, 2006, and February 23, 2007 appear to comply with the requirements of the Cigarette Act for size and conspicuousness. Cherokee Tobacco's plan for packaging for the CTC Select brand is hereby approved for the following eleven soft pack varieties: Full Flavor Kings, Full Flavor 100's, Light Kings, Light 100's, Ultra Light Kings, Ultra Light 100's, Menthol Kings, Menthol 100's, Menthol Light Kings, Menthol Light 100's, and Non-Filter Kings. Cherokee Tobacco's plan for packaging for the Cherokee brand is approved for the following fourteen varieties: Full Flavor Kings (soft pack and hard pack), Full Flavor 100's (soft pack), Light Kings (soft pack and hard pack), Light 100's (soft pack), Ultra Light Kings (soft pack), Ultra Light 100's (soft pack), and Menthol Kings (soft pack and hard pack), Menthol 100's (soft pack), Menthol Light Kings (soft pack), Menthol Light 100's (soft pack), and Non Filter Kings (soft pack). This approval is effective on the date of this letter and ends on March 31, 2009. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

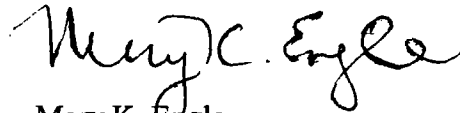
¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Mr. Charles F. Fuller
April 1, 2008
Page 2

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

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

Very truly yours,

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

Mary K. Engle
Associate Director

LAW OFFICES OF
BARRY M. BOREN

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

borenlaw@bellsouth.net

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

March 31, 2008

**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
Surgeon General's Health Warning Equalization Plan
For Tantus Tobacco, LLC For Berley Cigarettes

Dear Ms. Engle:

Please be advised that we are the attorneys for a manufacturer of tobacco products, Tantus Tobacco, LLC ("Tantus"), a Kentucky limited liability corporation, with offices located at 200 Progress Dr., Russell Springs, Kentucky 42642 and the mailing address is P.O. Box 1030, Jamestown, Kentucky 42629. Tantus' phone number is (270) 866-8888. Tantus wishes to expand its plan to equalize its health warning statements as required by 15 U.S.C. §1333(c) by adding five (5) new brand styles to its existing Surgeon General's Health Warning Plan for Berley cigarettes. 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.

Tantus wishes to amend Exhibit "A" (Berley's list of brand styles) attached to its equalization plan which was originally approved by the FTC on July 14, 2005 (see attached Exhibit "B"). A copy of the FTC's latest approval letter for Berley brand cigarettes dated August 16, 2007 is attached hereto as Exhibit "C."

The amendment we are requesting will add the following Berley brand styles to those previously submitted and approved by the FTC:

Berley Additional Brand Styles:

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

A new Exhibit "A" listing all the brand styles of the Berley Cigarettes Tantus will be manufacturing are attached hereto. Enclosed with our submission of March 19, 2008 were actual production packs and cartons for the new brand styles being submitted which show exactly where and how the four (4) Surgeon General's health warnings will appear on the individual packs and cartons Tantus will be manufacturing.

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

Tantus manufactured approximately [REDACTED] cigarettes (all were either Golden Blend, Sport, Main Street, GSmoke, Berkley or Berley brand cigarettes) in fiscal year 2007. In fiscal 2008 to date,¹ it has manufactured approximately [REDACTED] cigarettes (all were Golden Blend, Berkley, Berley, Main Street, Sport and GSmoke brand cigarettes). Tantus anticipates manufacturing approximately [REDACTED] cigarettes of all its brand styles (Dixon, Dillon, 24/7, Superior, Golden Blend, Berkley, GSmoke, Main Street, Sport and Berley) in fiscal year 2008.

No one brand style of cigarettes sold by Tantus has for the past fiscal year constituted more than 1/4 of 1% of all the cigarettes sold in the United States in such year. and no one brand style will constitute more than 1/4 of 1% of all the cigarettes sold in the United States in the next fiscal year. In addition, more than one-half of the cigarettes manufactured by Tantus for sale in the United States 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, Tantus wishes to submit a plan to equalize the four health warning statements required by 15 U.S.C. §1333(c) for its Berley brand. Each of the four warning statements will appear on the packs and cartons of each brand style of cigarettes manufactured by Tantus an equal number of times in the one year period beginning on the date this plan is approved and will continue to maintain records demonstrating compliance with this plan.

Tantus already has an advertising rotation plan in place for its Berley cigarettes. It

¹ Tantus' fiscal year coincides with the calendar year.

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

Page 3
March 31, 2008

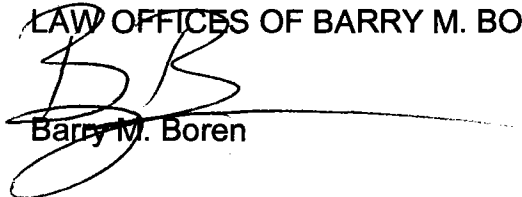
Tantus already has an advertising rotation plan in place for its Berley cigarettes. It is in compliance with this plan and wishes to make no changes to its advertising plan at this time.

The packaging Tantus has submitted to the FTC for approval references internet websites, www.tantustobacco.com. and www.berleycigarettes.com. Please be advised that these sites are not operational at this time. Before Tantus makes these sites operational, it will file an advertising plan with the FTC and make the sites available to the FTC for review (password protected) before making the sites accessible to the general public.

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.

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

BERLEY CIGARETTES

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

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

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

New Brand Styles To Be Added:

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



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

Division of Advertising Practices

July 14, 2005

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

Dear Mr. Boren:

The Federal Trade Commission ("the Commission") has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed the revised proposed plan on behalf of Tantus Tobacco, LLC ("Tantus") on July 7, 2005 calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Berley brand of cigarettes.

Tantus's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your letter of May 18, 2005 appear to comply with the requirements of the Cigarette Act for size and conspicuousness. Tantus's plan is hereby approved for eleven soft pack varieties of the Berkley brand of cigarettes (Full Flavor kings, Light kings, Ultra Light kings, Menthol kings, Menthol Light kings, Non-filter kings, Full Flavor 100s, Light 100s, Ultra Light 100s, Menthol 100s, and Menthol Light 100s) and two box varieties of the brand (Full Flavor kings and Light kings). This approval is effective on the date of this letter and ends on July 10, 2006. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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

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

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

Barry Boren, Esq.

July 14, 2005

Page 2

ingredients added to tobacco in the manufacture of cigarettes be annually filed with the Secretary of the Department of Health and Human Services.

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

Very truly yours,


Mary K. Engle
Associate Director



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

Division of Advertising Practices

August 16, 2007

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

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of Tantus Tobacco, LLC ("Tantus") on August 14, 2007, calling for the simultaneous display of the four health warnings on the packaging of sixteen varieties of the Berley brand of cigarettes.

Tantus's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your May 18, 2005 and November 6, 2006 letters appear to comply with the requirements of the Cigarette Act for size and conspicuousness. Tantus's plan for the display of the four health warnings on the packaging of the Berley brand is hereby approved for five King size box varieties (Full Flavor, Lights, Ultra Lights, Menthol, and Menthol Lights) and eleven soft pack varieties (Full Flavor Kings, Full Flavor 100's, Lights Kings, Lights 100's, Ultra Lights Kings, Ultra Lights 100's, Menthol Kings, Menthol 100's, Menthol Lights Kings, Menthol Lights 100's, and Non-Filter Kings). This approval is effective on the date of this letter and ends on August 15, 2008. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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

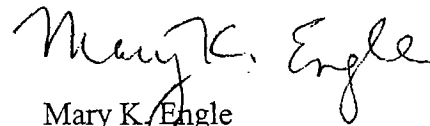
¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Barry M. Boren, Esq.
August 16, 2007
Page 2

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

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

Very truly yours,

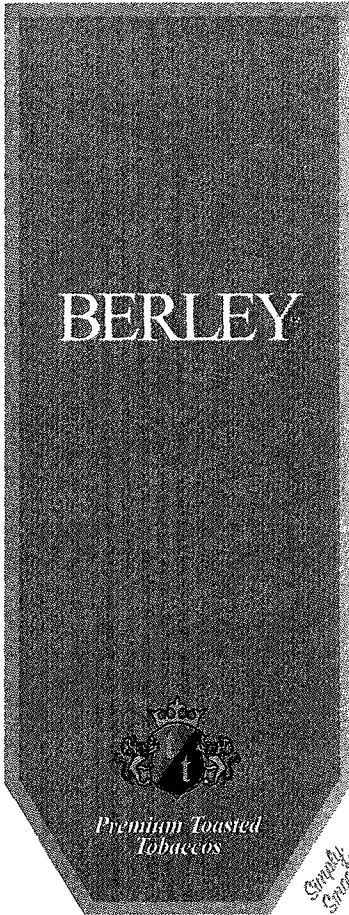
A handwritten signature in cursive script that reads "Mary K. Engle". The signature is written in black ink and is positioned above the printed name and title.

Mary K. Engle
Associate Director

Selected packaging samples from those
submitted with the plan.

Please Don't Litter

Underage
Safe
Prohibited

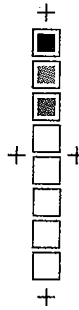


BERLEY



Premium Toasted
Tobaccos

Simply
Smooth



BERLEY™

Ultra Light
100's

MADE IN USA

BERLEY™
Ultra Light 100's

STS

MADE IN USA

BERLEY™
Ultra Light
100's

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



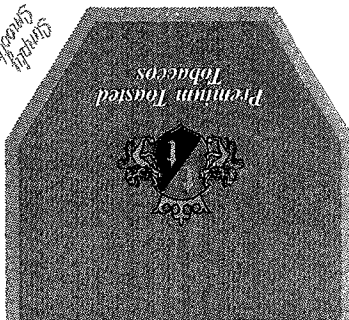
20 Cigs A
Cigarettes

FSC

www.berleycigarettes.com

Manufactured By
Tanus Tobacco, LLC
Russell Springs, KY
866-747-0010

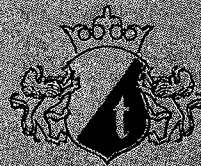
BERLEY™
Ultra Light 100's



Premium Toasted
Tobaccos



Simply
Smooth



Premium Toasted Tobaccos

BERLEY™

Light 100's Box

BERLEY™

Light 100's Box



FSC

Underage
Sale
Prohibited

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



Division of Advertising Practices

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

April 4, 2008

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

Dear Mr. Boren:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, on August 16, 2007, I approved a plan filed on behalf of Tantus Tobacco, LLC ("Tantus") calling for the simultaneous display of the four health warnings on packaging of certain varieties of the Berley brand of cigarettes. You now propose in a letter dated March 31, 2008 to expand your plan to include five additional varieties of the Berley brand.

Tantus'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 March 19, 2008 letter appear to comply with the requirements of the Cigarette Act for size and conspicuousness. Tantus's expansion of its plan for the display of the four health warnings on the packaging of the Berley brand is hereby approved for the following five hard pack varieties: Full Flavor 100's, Lights 100's, Ultra Lights 100's, Menthol 100's and Menthol Lights 100's. This approval is effective on the date of this letter and ends on April 3, 2009. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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

Barry M. Boren, Esq.
April 4, 2008
Page 2

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

Very truly yours,

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

Mary K. Engle
Associate Director

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

April 1, 2008

VIA FEDERAL EXPRESS

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

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

Dear Ms. Engle:

On behalf of Japan Tobacco Inc. and its U.S. importer, Japan Tobacco International U.S.A., Inc., and other affiliates (collectively "JTI"), we respectfully resubmit an application pursuant to Section 4(c)(2) of the Federal Cigarette Labeling and Advertising Act, as amended (the "Act"), seeking approval for JTI to continue to display the warning labels specified in Section 4(a)(1) of the Act on packages and cartons of cigarettes in the manner provided in Section 4(c)(2)(C) of the Act, as provided in paragraph 2(b) of the Label Statement Rotation Plan of JTI submitted to the Federal Trade Commission on August 28, 1985 (the "Plan"), as subsequently amended, and approved on or as of October 11, 1985, January 1, 1993, January 1, 1994, January 1, 1995, January 1, 1996, January 1, 1997, January 1, 1998, January 1, 1999, January 1, 2000, January 19, 2001, April 11, 2001, February 20, 2002 (for all of JTI's brand styles other than "Seven Stars"), March 21, 2002 (for the "Seven Stars" brand), July 31, 2002 (for all "Export A" brand styles), February 11, 2003, February 3, 2004, July 28, 2004 (for "Wave"), October 19, 2004 (for five additional "Wave" brand styles), February 8, 2005 (for all brand styles of all brands), August 17, 2005 (for a "Mild Seven" brand style), August 17, 2005 (for two additional "Mild Seven" brand styles), August 26, 2005 (for all eighteen "Wave" brand styles), May 3, 2006 (for all brand styles of all brands), March 26, 2007 (for all brand styles of all brands), May 11, 2007 (for all eighteen "Wave" brand styles) and November 26, 2007 (for five "Wave" brand styles).

In support of JTI's application for renewal of Federal Trade Commission approval of its simultaneous display plan for packages and cartons, we submitted under cover of our letter dated May 26, 2008 a sworn affidavit of Mr. Thomas Hirshfield, President of Japan Tobacco International U.S.A., Inc., importer of the brands covered by the Plan, which affirms that:

- (i) the cigarettes sold by JTI in the U.S. continue to comply with the two-tiered test in Section 4(c)(2) of the Act;
- (ii) the cartons and packages for the cigarettes sold by JTI in the U.S. and the health warnings thereon remain unchanged from the samples thereof most recently submitted (namely under cover of letters dated February 15, March 15 and June 24, 2002, February 10 and 28, July 6 and August 16, 2005 and April 10 and November 15, 2007) to the Federal Trade Commission in connection with the Plan*. We therefore understand that it is not necessary to submit at this time samples of cartons or individual packaging for any of the brands covered by the Plan unless requested to do so;
- (iii) the statutorily mandated warnings will continue to appear exactly as shown on the materials previously submitted to the Federal Trade Commission by us on behalf of JTI unless and until revised materials are submitted to the Federal Trade Commission by us and approved by the Federal Trade Commission;
- (iv) JTI will equally display the four warning labels specified in Section 4(a)(1) of the Act on packages and cartons of cigarettes for each brand styles of each brand for the one year period beginning on the date of approval for the Plan and JTI will keep records demonstrating compliance with the Plan; and
- (v) The brands and brand styles sold by JTI in the United States to which the Plan, this application and the confirmations contained herein pertain are as follows:

Mild Seven (regular king hard pack, lights king hard pack and super lights king hard pack)

Seven Stars (regular king hard pack)

Cabin (mild king hard pack)

* As I had informed Sallie Schools and Todd Dickey of the FTC, inconspicuous designations have been added to the versions of some brand styles sold in some states (on a face other than the one containing the health warnings in the manner set forth in my letter dated March 24, 2004 to Ms. Schools) to indicate compliance with state "fire safe compliance" laws.

Ms. Mary K. Engle
April 1, 2008
Page 3

Caster (mild king soft pack)

Wave (100 soft pack, light 100 soft pack, menthol 100 soft pack, light menthol 100 soft pack, ultra light 100 soft pack, regular king hard pack, light king hard pack, menthol king hard pack, light menthol king hard pack, ultra light king hard pack, regular king soft pack, light king soft pack, menthol king soft pack, 100 hard pack, light 100 hard pack, ultra light 100 hard pack, menthol 100 hard pack and light menthol 100 hard pack)

Export A (full flavor 72 hard pack, medium 72 hard pack, lights 72 hard pack, extra lights 72 hard pack and ultra lights 72 hard pack).

If you should have any further questions in connection with this application, please call me at (212) 513-3470. We enclosed on March 26, 2008 a Federal Express airway bill and envelope for your use, if possible, in transmitting an approval letter to us in order to ensure its timely receipt. In addition, it would be appreciated if such approval letter could be faxed to me at 212-341-7103.

Thank you for your continued cooperation in this matter.

Very truly yours,



Neal N. Beaton

Enclosures

cc: Ms. Clovia Hutchins (via telecopier)

5239137_v1

**AFFIDAVIT OF JAPAN TOBACCO INTERNATIONAL U.S.A., INC.
PURSUANT TO SECTION 4(c)(2)(A) OF THE
FEDERAL CIGARETTE LABELING AND ADVERTISING ACT
[15 U.S.C. §1333(c)(2)(A)]**

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

Thomas Hirshfield, being duly sworn, deposes and says:

1. I am the President of Japan Tobacco International U.S.A., Inc. (collectively, with its ultimate parent company, Japan Tobacco Inc. and all of Japan Tobacco Inc.'s direct and indirect subsidiaries, "JTI") and make this affidavit on behalf of JTI pursuant to Section 4(c)(2)(A) of the Federal Cigarette Labeling and Advertising Act, as amended (the "Act"), in support of the application of JTI for Federal Trade Commission approval to display the warning labels specified in Section 4(a)(1) of the Act on packages of cigarettes manufactured by JTI for the one-year period beginning on the date of approval, as provided in paragraph 2(b) of the Label Statement Rotation Plan of JTI submitted to the Federal Trade Commission on August 28, 1985, and approved on or as of October 11, 1985, January 1, 1993, January 1, 1994, January 1, 1995, January 1, 1996, January 1, 1997, January 1, 1998, January 1, 1999, January 1, 2000, January 19, 2001, April 11, 2001, February 20, 2002 (for all of JTI's brand styles other than "Seven Stars"), March 21, 2002 (for the "Seven Stars" brand), July 31, 2002 (for "Export A"), February 11, 2003, February 3, 2004, July 28, 2004 (for "Wave"), October 19, 2004 (for five additional "Wave" brand styles). February 8, 2005, August 17, 2005 (for a "Mild Seven" brand style), August 17, 2005 (for two additional "Mild Seven" brand styles), August 26, 2005 (with respect to all eighteen "Wave" brand styles) and May 3, 2006 (for all brand styles of all brands).

2. The total number of cigarettes of any brand style sold by JTI in the United States during its last fiscal year ended December 31, 2006, was less than [REDACTED] and therefore (i) each brand style of cigarettes which Japan Tobacco manufactures accounted for less than one-fourth of one percent of all cigarettes sold in the United States during the most recent completed year and (ii) more than one-half of the cigarettes manufactured by JTI for sale in the United States are packaged into brand styles which meet the requirements of clause (i).

3. The statutorily mandated warnings will continue to appear exactly as shown on the materials previously submitted to the Federal Trade Commission by JTI (namely under cover of letters dated February 15, March 15 and June 24, 2002 and February 10 and 28, July 16 and August 16, 2005) unless and until revised materials are submitted to the Federal Trade Commission by us and approved by the Federal Trade Commission, other than the addition of inconspicuous designations in some states on some brand styles (on a face other than the one containing the health warnings in the manner set forth in Neal N. Beaton's letter dated March 24, 2004 to Ms. Sallie Schools of the Federal Trade Commission) to indicate compliance with state "fire safe compliance" laws.

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

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

Mild Seven (regular, lights and super lights)

Seven Stars (regular)

Cabin (mild)

Caster (mild)

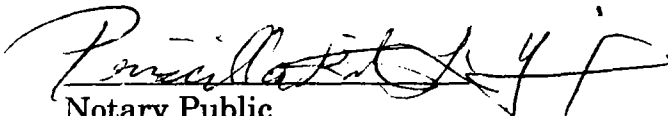
Wave (100 soft pack, light 100 soft pack, menthol 100 soft pack, light menthol 100 soft pack, ultra light 100 soft pack, regular hard pack, light hard pack, menthol hard pack, light menthol hard pack, ultra light hard pack, regular soft pack, light soft pack, menthol soft pack, 100 hard pack, light 100 hard pack, ultra light 100 hard pack, menthol 100 hard pack and light menthol 100 hard pack)

Export A (full flavor, medium, lights, extra lights and ultra lights).

IN WITNESS WHEREOF, I have hereunto signed my name this 19 th day of March, 2007.


Thomas Hirshfield, President

Sworn to before me this
19th day March, 2007


Notary Public

SWORN TO AND SUBSCRIBED
BEFORE ME ON THIS DATE

2179382_v4

MAR 19 2007

PRISCILLA KIT LI YING
Notary Public of New Jersey
Commission Expires 10/8/2008



Division of Advertising Practices

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

April 4, 2008

Neal N. Beaton, Esq.
Holland & Knight, LLP
195 Broadway
New York, NY 10007-3189

Dear Mr. Beaton:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, et seq. ("the Cigarette Act"). Pursuant to that delegation, I have reviewed the revised proposed plan filed on behalf of Japan Tobacco, Inc. and its affiliate, Japan Tobacco International U.S.A., Inc. (collectively "JTI") on April 1, 2008, calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Cabin Mild, Caster Mild, Export A, Mild Seven, Seven Stars, and Wave brands of cigarettes.

JTI's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The health warnings on the sample packs and cartons submitted with your February 15, March 15, and June 24, 2002, and February 10 and 28, July 6 and August 16, 2005, and April 10 and November 15, 2007 letters appear to comply with the requirements of the Cigarette Act for size and conspicuousness. JTI's plan for packaging is hereby approved for the King size hard pack variety of both the Cabin Mild brand and the Seven Stars brand, the King size soft pack variety of the Caster Mild brand, three King size hard pack varieties of the Mild Seven brand (Regular, Lights, and Super Lights), five international hard pack varieties of the Export A brand (Full, Medium, Light, Extra Light, and Ultra Light), and eighteen varieties of the Wave brand: Full Flavor King (soft and hard pack), Full Flavor 100's (soft and hard pack), Lights King (soft and hard pack), Lights 100's (soft and hard pack), Ultra Lights King hard pack, Ultra Lights 100's (soft and hard pack), Menthol King (soft and hard pack), Menthol 100's (soft and hard pack), Menthol Lights King hard pack, and Menthol Lights 100's (soft and hard pack). This approval is effective on the date of this letter and ends on April 3, 2009. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

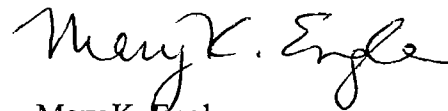
¹ Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Neal N. Beaton, Esq.
April 4, 2008
Page 2

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

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

Very truly yours,

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

Mary K. Engle
Associate Director

ATTORNEYS AT LAW

100 SE SECOND STREET, SUITE 1600
MIAMI, FL 33131-2132
305.482.8400 TEL
305.482.8600 FAX
foley.com

April 4, 2008

WRITER'S DIRECT LINE
305-482-8413
vvilarchao@foley.com EMAIL

VIA FEDERAL EXPRESS

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

Re: Dosal Tobacco Corporation

Dear Ms. Engle:

Pursuant to the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* (the "Cigarette Act"), which requires that any company that sells cigarettes within the United States submit a plan to the Federal Trade Commission (the "FTC") explaining how it will comply with the health warning display requirements, on behalf of Dosal Tobacco Corporation ("Dosal"), we hereby submit the enclosed plan (the "Plan") illustrating how Dosal has and will continue to comply with the requirements of the Cigarette Act. Please note that Dosal intends to continue to rotate the warnings as detailed in the plan submitted last year and as shown in the enclosed Plan.

If you have any questions, please do not hesitate to contact me.

Very truly yours,



Veronica Vilarchao

Enclosures

**DOSAL TOBACCO CORPORATION'S LABEL
ROTATION PLAN PURSUANT TO THE FEDERAL
CIGARETTE LABELING AND ADVERTISING ACT**

Pursuant to the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* (the "Cigarette Act"), Dosal Tobacco Corporation ("Dosal"), whose president is Mrs. Margarita Dosal, and whose principal place of business is 4775 NW 132nd Street, Miami, Florida 33054, submits the following plan explaining how it will comply with the health warning display requirements of the Cigarette Act (the "Plan").

1. Definitions. As used in the Plan:
 - a. The terms "cigarette", "United States", "package" and "brand style" shall have the meaning specified in the Cigarette Act.
 - b. The term "brand of cigarettes" shall mean those cigarettes of a manufacturer or importer bearing a common identifying brand name or mark. Different styles of a brand of cigarettes, whether differentiated on the basis of size, shape, filtration, packaging, "tar" and nicotine rating, flavoring or other characteristic, shall not be considered a distinct "brand of cigarettes".
 - c. The "effective date" of this Plan shall be the date of the Plan's approval.
 - d. The term "calendar quarter" shall mean each of the three (3) month periods commencing January 1, April 1, July 1, and October 1 of each year.

2. Packaging.
 - a. **Warning Label Size and Location:** The brands of cigarettes, including the different brand styles that Dosal manufactures are listed in Exhibit "A" of the Plan. Further, the warnings will appear exactly as shown on the samples that were submitted with the letter of July 28, 2003, except for the brand styles which have been revised, and have been enclosed in the letters of November 17, 2003, December 17, 2004, March 29, 2005, March 17, 2006, April 4, 2006, and March 29, 2007, displaying examples of the following four (4) warning statements required by the Cigarette Act which are placed on the packages of Dosal brand cigarettes packaged for sale or distribution in the United States:
 - i. **SURGEON GENERAL'S WARNING:** Smoking Causes Lung Cancer, Heart Disease, Emphysema, And May Complicate Pregnancy.

- ii. **SURGEON GENERAL'S WARNING:** Quitting Smoking Now Greatly Reduces Serious Risks to Your Health.
- iii. **SURGEON GENERAL'S WARNING:** Smoking By Pregnant Women May Result in Fetal Injury, Premature Birth, And Low Birth Weight.
- iv. **SURGEON GENERAL'S WARNING:** Cigarette Smoke Contains Carbon Monoxide.

Packages for each brand of cigarettes manufactured or packaged in the United States by Dosal, shall bear the label statements referenced to above in section 2(a)(i)-(iv) of the Plan.

- b. **Warning Label Rotation:** Section 1333(c)(2) of the Cigarette Act allows manufacturers to seek permission from the FTC to display the four (4) warnings an equal number of times during the year on a brand style's packaging if the company meets the low volume sales threshold established by the Cigarette Act. To meet the low volume sales requirement established by the Cigarette Act, the annual sales of each of a company's brand styles must be less than one-fourth (1/4) of one percent (1%) of all of the cigarettes sold in the United States (approximately 972 million cigarettes) and more than half the cigarettes manufactured or imported by the company must be packaged into brand styles that meet the low sales threshold (the "Low Sales Volume Requirement"). Dosal meets the Low Sales Volume Requirement for 2007 and forecasts that it will meet the Low Sales Volume Requirement for 2008 for each brand style manufactured by Dosal (please see Dosal's Sales Report for the year 2007, and Sales Forecast for the year 2008, attached hereto as Exhibit "B"). During the year 2007, sales for any one brand style did not exceed [REDACTED] cigarettes, and for the year 2008 Dosal projects that sales for any one brand style will not exceed [REDACTED] cigarettes. Accordingly, Dosal wishes to equalize the warning statements on all Dosal brand style cigarette packaging during the year, as follows:

- i. An even distribution of each of the four (4) Warnings will be produced for the packs and cartons of each brand style of Dosal brand cigarettes, which are manufactured and distributed in the United States for the one (1) year period beginning from the date of approval of this Plan. All four (4) warnings are printed on the same press sheet with an even distribution.

- ii. At the end of the year, if due to a mechanical failure, or otherwise, the warning statements are not equalized, Dosal will take the necessary steps to insure that the problem is corrected, and the warning statements equalized.
- 3. Records of Compliance. Dosal has an established process of record keeping, which allows Dosal to demonstrate compliance with the Cigarette Act and the Plan upon request. This system of record keeping will continue to be in effect, and thus Dosal's compliance with the Act and the Plan will continue to be effectively monitored.
- 4. Advertisements. Dosal's advertising plan is in place and will not change from its prior submissions to the FTC.
 - a. **Adherence to the 1985 Plans:** For its advertising, Dosal will use the warning formats submitted with the 1985 plans of the five (5) leading United States cigarette manufacturers, and will place the warnings as specified in those plans.
 - b. **Acetates:** Dosal has purchased Warning Statements Exhibits 1-7, copies of which were previously submitted to the FTC. All warnings on advertisements will appear exactly as they appear on the acetates corresponding to the size of the advertisement.
 - c. **Size of Advertisements:** Dosal will not engage in advertisements for any brand style which exceed 10 square feet.
 - d. **Warning Label Rotation:** Dosal will rotate the warnings on advertisements quarterly according to the schedule attached hereto as Exhibit "C".
 - e. **Company or Multiple Brand Advertising:** In the event that Dosal engages in Company or multiple brand advertising, Dosal will use the rotation schedule for the first brand listed in Exhibit "C" of the Plan.
 - f. **Internet Advertising:** At this time, Dosal does not engage in advertising on the internet, however, if Dosal does begin to advertise on the internet, Dosal will then submit a plan to the FTC regarding internet advertising for approval.

EXHIBIT "A"
DOSAL TOBACCO CORPORATION
BRAND CIGARETTES AND BRAND STYLES

1. ROMY
 - a. ROMY 100's Full Flavor Box;
 - b. ROMY 100's Full Favor Soft Pack;
 - c. ROMY 100's Lights Soft Pack;
 - d. ROMY Ultra Lights 100's Soft Pack;
 - e. ROMY 100's Menthol Soft Pack;
 - f. ROMY 100's Menthol Lights Soft Pack;
 - g. ROMY King Full Flavor Box;
 - h. ROMY King Full Flavor Soft Pack;
 - i. ROMY King Light Box; and
 - j. ROMY Menthol King Size Box.

2. DTC
 - a. DTC 100's Full Flavor Box;
 - b. DTC 100's Full Flavor Soft Pack;
 - c. DTC 100's Light Soft Pack;
 - d. DTC 100's Medium Soft Pack;
 - e. DTC 100's Menthol Light Soft Pack;
 - f. DTC 100's Menthol Soft Pack;
 - g. DTC 100's Ultra Light Soft Pack;
 - h. DTC King Full Flavor Box;
 - i. DTC King Full Flavor Soft Pack;

- j. DTC King Light Box;
 - k. DTC King Light Soft Pack;
 - l. DTC King Menthol Soft Pack; and
 - m. DTC King Non-Filter Soft Pack.
3. 305'S
- a. 305'S 100's Full Flavor Box;
 - b. 305'S 100's Full Flavor Soft Pack;
 - c. 305'S 100's Light Box;
 - d. 305'S 100's Light Soft Pack;
 - e. 305'S 100's Menthol Light Soft Pack;
 - f. 305'S 100's Menthol Soft Pack;
 - g. 305'S 100's Menthol Box;
 - h. 305'S 100's Ultra Light Soft Pack;
 - i. 305'S King Full Flavor Box;
 - j. 305'S King Full Flavor Soft Pack;
 - k. 305'S King Light Box;
 - l. 305'S King Menthol Soft Pack;
 - m. 305'S King Menthol Box; and
 - n. 305'S King Non-Filter Soft Pack.

4. **COMPETIDORA**

- a. **COMPETIDORA King Soft Filters; and**
- b. **COMPETIDORA King Soft Extrafinos.**

EXHIBIT "B"

DOSAL TOBACCO CORPORATION
SALES VOLUME REPORT FOR 2007 AND SALES
FORECAST FOR 2008 FOR ALL BRAND STYLES

2007 SALES REPORT AND 2008 SALES PROJECTIONS

<u>SKU</u>	<u>Brand</u>	<u>Brand Style</u>	<u>Cartons Sold 2007</u>	<u>Number of Sticks 2007</u>	<u>Projected Carton Sales 2008</u>	<u>Projected Sales in Sticks 2008</u>
305FFKBX	/ 305's	Full Flavor King Box				
305FFKSP	/ 305's	Full Flavor King				
305FFYBX	/ 305's	Full Flavor 100's Box				
305FFYSP	/ 305's	Full Flavor 100's				
305LTKBX	/ 305's	Light King Box				
305LTYBX	/ 305's	Light 100's Box				
305LTYSP	/ 305's	Lights 100's				
305MLYSP	/ 305's	Menthol Lights 100's				
305MNKSP	/ 305's	Menthol Kings				
305MNKBX	/ 305's	Menthol Kings Box				
305MNYSP	/ 305's	Menthol 100's				
305MNYBX	/ 305's	Menthol 100's Box				
305NFKSP	/ 305's	Non Filter Kings				
305ULYSP	/ 305's	Ultra Lights 100's				
COMFFKSP	/ Compe tidora	Filter				
COMXFKSP	/ Compe tidora	Extra Finos				
DTCFFKBX	/ DTC	Full Flavor King Box				
DTCFFKSP	/ DTC	Full Flavor Kings				
DTCFFYBX	/ DTC	Full Flavor 100's Box				

DTCCFYSP / DTC	Full Flavor 100's	[REDACTED]
DTCLTKBX / DTC	Lights King Box	[REDACTED]
DTCLTKSP / DTC	Lights Kings	[REDACTED]
DTCLTYSP / DTC	Lights 100's	[REDACTED]
DTCMDYSP / DTC	Medium 100's	[REDACTED]
DTCMLYSP / DTC	Menthol Lights 100's	[REDACTED]
DTCMNKSP / DTC	Menthol Kings	[REDACTED]
DTCMNYSP / DTC	Menthol 100's	[REDACTED]
DTCNFKSP / DTC	Non Filter Kings	[REDACTED]
DTCULYSP / DTC	Ultra Lights 100's	[REDACTED]
ROMFFKBX / Romy	Full Flavor King Box	[REDACTED]
ROMFFKSP / Romy	Full Flavor Kings	[REDACTED]
ROMFFYBX / Romy	Full Flavor 100's Box	[REDACTED]
ROMFFYSP / Romy	Full Flavor 100's	[REDACTED]
ROMLTYSP / Romy	Lights 100's	[REDACTED]
ROMMNYSP / Romy	Menthol 100's	[REDACTED]
ROMMLYSP / Romy	Menthol Lights 100's	[REDACTED]
ROMMNKBX / Romy	Menthol King Size Box	[REDACTED]
ROMULYSP / Romy	Ultra Light's 100's	[REDACTED]
ROMLTKBX / Romy	Lights King Box	[REDACTED]
TOTAL:		[REDACTED]

EXHIBIT "C"
ADVERTISEMENT WARNING
STATEMENT ROTATION SCHEDULE

<u>Brand</u>	<u>QTR 1</u>	<u>QTR 2</u>	<u>QTR 3</u>	<u>QTR 4</u>
DTC	A	B	C	D
305's	B	C	D	A
ROMY	C	D	A	B
Competidora	D	A	B	C

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



Division of Advertising Practices

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

April 9, 2008

Veronica Vilarchao, Esq.
Foley & Lardner LLP
100 S.E. Second Street, Suite 1600
Miami, FL 33131-2132

Dear Ms. Vilarchao:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed on behalf of Dosal Tobacco Corporation ("Dosal") on April 4, 2008, calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Romy, DTC, 305's, and Competidora brands of cigarettes.

Dosal's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your letters of July 28 and November 17, 2003, March 29, 2005, April 4, 2006 and March 29, 2007 appear to comply with the requirements of the Cigarette Act for size and conspicuousness.¹ Dosal's plan for packaging is hereby approved for ten varieties of the Romy brand (Full Flavor King soft pack, Full Flavor King hard pack, Full Flavor 100's soft pack, Full Flavor 100's hard pack, Lights King hard pack, Lights 100's soft pack, Ultra Lights 100's soft pack, Menthol King hard pack, Menthol 100's soft pack, and Menthol Lights 100's soft pack); thirteen varieties of the DTC brand (Full Flavor King soft pack, Full Flavor King hard pack, Full Flavor 100's soft pack, Full Flavor 100's hard pack, Lights King soft pack, Lights King hard pack, Lights 100's soft pack, Ultra Lights 100's soft pack, Menthol King soft pack, Menthol 100's soft pack, Menthol Lights 100's soft pack, Medium 100's soft pack, and Non Filter King soft pack); fourteen varieties of the 305's brand (Full Flavor King soft pack, Full Flavor King hard pack, Full Flavor 100's soft pack, Full Flavor 100's hard pack, Lights King hard pack, Lights 100's soft pack, Lights 100's hard pack, Ultra Lights 100's soft pack, Menthol King soft pack, Menthol King hard pack, Menthol 100's soft pack, Menthol Lights 100's soft pack, Menthol 100's hard pack, and Non Filter King soft pack); and two varieties of the Competidora brand (Filters King soft pack

¹ Although some of the warnings originally submitted contained a punctuation error or were not sufficiently conspicuous, corrected samples were submitted. This approval pertains only to packaging that meets the requirements of the Cigarette Act.

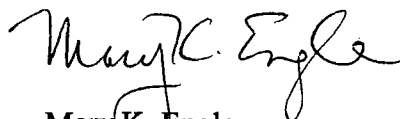
Ms. Veronica Vilarchao
April 9, 2008
Page 2

and Extrafinos King soft pack). This approval is effective on the date of this letter and ends on April 8, 2009. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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

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

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.

TROUTMAN SANDERS LLP

A T T O R N E Y S A T L A W
A LIMITED LIABILITY PARTNERSHIP

TROUTMAN SANDERS BUILDING
1001 HAXALL POINT
RICHMOND, VIRGINIA 23219
www.troutmansanders.com
TELEPHONE: 804-697-1200
FACSIMILE: 804-697-1339

MAILING ADDRESS
P.O. BOX 1122
RICHMOND, VIRGINIA 23218-1122

Nancyellen Keane
Nancyellen.Keane@troutmansanders.com

Direct Dial: 804-697-1272
Direct Fax: 804-698-5140

April 7, 2008

VIA FACSIMILE 202-326-3259; E-MAIL sschools@ftc.gov

VIA OVERNIGHT COURIER

Ms. Sallie Schools
Division of Advertising Practices
Federal Trade Commission
601 New Jersey Avenue, NW
Room NJ 3212
Washington, D.C. 20001

C.L.P., Incorporated – Renewal of Label Statement Rotation Plan

Dear Ms. Schools:

This letter represents a request for renewal of the Label Statement Rotation Plan of C.L.P., Incorporated, a North Carolina Corporation (the “Company”), last approved by your office on May 10, 2007 (the “Plan”).

The Company has advised us that neither the packaging nor the appearance of the warnings has changed since the samples of BRIDGETON brand were provided to your office by letter on December 9, 2004.

BRIDGETON cigarettes are marketed in ten soft pack brand styles: Full Flavor Kings and 100s, Lights Kings and 100s, Ultra Lights Kings and 100s, Menthol Kings and 100s, Menthol Lights Kings and 100s. The total sales in 2007 were [REDACTED] sticks of which [REDACTED] sticks were Full Flavor, [REDACTED] sticks were Lights, [REDACTED] sticks were Ultra Lights, [REDACTED] sticks were Menthol, and [REDACTED] sticks were Menthol Lights. The sales in 2008 by brand style are anticipated to be: [REDACTED] sticks of which roughly [REDACTED] sticks will be Full Flavor, [REDACTED] sticks will be Lights, [REDACTED] sticks will be Ultra Lights, [REDACTED] sticks will be Menthol, and [REDACTED] sticks will be Menthol Lights. (For purposes of

Ms. Sallie Schools
April 7, 2008
Page 2

reporting the above sticks of brand styles, we have combined Full Flavor 100s and Full Flavor Kings, Light 100s and Light Kings, Ultra Light 100s and Ultra Light Kings, Menthol 100s and Menthol King, Menthol Light 100s and Menthol Lights Kings.)

The Company will continue to equalize the four warnings on the packs and cartons of each brand style for the one year period beginning on the date of approval of the Plan. The Company's address is: 4451 Lee Street Ayden, NC 28513. Terry McLaughlin is President/CEO of the Company.

Please provide the Commission's final written approval of this request for renewal of the Plan, as the current Plan expires May 9, 2008, according to your approval letter. My client would appreciate a renewal approval as soon as possible. If any additional information must be provided by the Company, please advise at your earliest convenience.

Thank you for your assistance.

Sincerely,



Nancyellen Keane

cc: Terry McLaughlin (via e-mail)

#1717775



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

Division of Advertising Practices

April 9, 2008

Nancyellen Keane, Esq.
Troutman Sanders LLP
1001 Haxall Point
Richmond, VA 23219

Dear Ms. Keane:

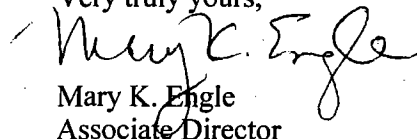
The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a proposed plan filed on behalf of CLP, Inc. on April 7, 2008, calling for the simultaneous display of the four health warnings on the packaging of ten soft pack varieties of the Bridgeton brand of cigarettes.

CLP's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The health warnings on the sample packs and cartons submitted with CLP Inc.'s December 9, 2004 letter appear to comply with the requirements of the Cigarette Act for size and conspicuousness. CLP's plan for packaging is hereby approved for the following ten soft pack varieties of the Bridgeton brand: Full Flavor (Kings and 100's), Lights (Kings and 100's), Ultra Lights (Kings and 100's), Menthol (Kings and 100's), and Menthol Lights (Kings and 100's). This approval is effective on the date of this letter and ends on April 8, 2009. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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

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

Very truly yours,


Mary K. Engle
Associate Director

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.

Good Times USA, LLC
DBA/ National Trading USA
5112 Letourneau Circle
Tampa, FL 33610

April 08, 2008

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

RE: Cigarette Health Warning Rotation Plan

Dear Ms. Engle,

This letter is being submitted for the approval of the following plan for the display of the four Surgeon General Warning on packaging Rotation for the Euro and Hava cigarette brands. The Euro and Hava brands will be manufactured in the United States by Joseph M. Anderson d/b/a Smokin Joes for Good Times USA, LLC dba/ National Trading USA. Upon approval of this plan, the manufacturer intends to manufacture these cigarettes under the authority of the Bureau of Alcohol, Tobacco & Firearms (Manufacturer of Tobacco Products License TP-NY-168). HAVA and EURO are common law claimed trademarks of Global Trading Corporation of Tampa and Global Trading Corporation of Tampa has granted National Trading USA Corp permission to have these two cigarette brands manufactured in the United States.

In a letter to Global Trading Corporation of Tampa dated January 10, 2003, the Federal Trade Commission (FTC) approved the quarterly rotation of the four health warnings on packaging of certain varieties of imported "Euro" brand cigarettes. Global Trading Corporation of Tampa remains in compliance with this plan and will continue to sell these imported styles.

In a letter to Global Trading Corporation of Tampa dated July 23, 2004, the Federal Trade Commission (FTC) approved Global Trading's plan for the quarterly rotation of the four health warnings on packaging of certain varieties of imported "Hava Club USA" brand cigarettes. Global Trading Corporation of Tampa remains in compliance with this plan and will continue to sell these imported styles.

The approval of the plan for the display of the warning in packaging for the AMERICAN HERO brand was granted to National Tobacco of USA, Corp by a letter dated Feb 19-

2004. National Tobacco of USA Corp has since changed its name to Good Times USA LLC doing business as National Trading USA.

National Trading USA continues to be in compliance with its plan for quarterly rotation of the warnings on packaging of the "American Hero" cigarette brand.

Euro brand cigarettes will be manufactured for National Trading USA. by Smokin Joes in a variety of styles. The following varieties of Euro brand cigarettes will be manufactured:

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

Hava brand cigarettes will be manufactured for National Trading USA. by Smokin Joes in a variety of styles. The following varieties of Hava brand cigarettes will be manufactured:

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

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 with my January 16-2008 letter.

National Trading USA. believes that its low sales volume of its cigarette brands qualify for the alternative quarterly rotation of warnings on packaging, provided for in Section 1333 (c)(2) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331; sales figures are provided on Exhibit A.

If this plan for the alternative to quarterly rotation of warnings on packaging is approved, the four cigarette health warnings will appear on each of the packs and cartons of each of the varieties listed above of the Euro & Hava cigarette brands 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.

At this time, there will be no advertising, in any form, of Hava or Euro cigarettes. If in the future, National Trading USA. decides to engage in advertising, National Trading USA. will submit a plan to the FTC.

Smokin Joes, the manufacturer, and National Trading USA. are aware of the requirements set forth by the Federal Trade Commission in the Cigarette Labeling and Advertising Act and the companies' efforts are always to be fully compliant with the regulations.

Good Times USA LLC. dba National Trading USA will maintain records of compliance with the approved plan.

If there are any questions or concerns regarding these plans, please contact me.

Sincerely,

A handwritten signature in black ink, appearing to read 'Gregory Dana', with a long horizontal flourish extending to the right.

Gregory Dana
President
National Trading USA

Enclosures

EXHIBIT A

2007

Exact Numbers

AMERICAN HERO

Description	QTY in Sticks*
FULL FLAVOR 100 size box	
Full Flavor King Box	
LIGHT 100 size box	
LIGHT 100 size soft pack	
LIGHT KING size soft pack	
LIGHT KING size box	
MENTHOL 100 size soft pack	
MENTHOL 100 size box	
MENTHOL KING size box	
MENTHOL LIGHT 100 size soft pack	
MENTHOL LIGHT 100 size box	
ULTRA LIGHT 100 size soft pack	
NON-FILTER KING size soft pack	
MENTHOL LIGHT KING BOX	

10
0

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



Euro

Non-Filter
Made in the U.S.A.

KING SIZE
PREMIUM NON-FILTER CIGARETTES

UNDERAGE
SALE

PROHIBITED

CLASS A

20

CIGARETTES



DISTRIBUTED BY
NATIONAL TRADING
OF USA CORP.
TAMPA, FLORIDA
PRODUCED BY P&AT 168
MADE IN THE U.S.A.



Euro

Non-Filter
Made in the U.S.A.

KING SIZE
PREMIUM NON-FILTER CIGARETTES

Euro
King Size Non-Filter

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

MADE IN U.S.A.

EURO™

Full Flavor
Mild in the U.S.A.

BOX 100

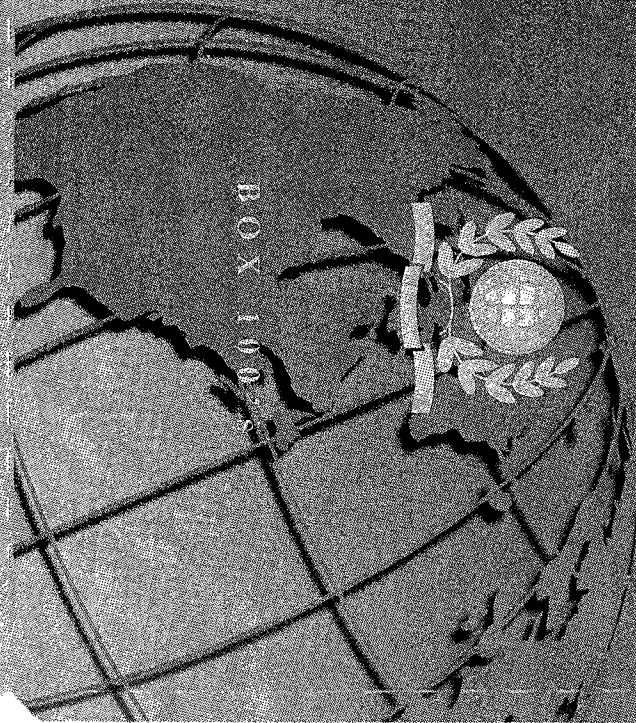
200 CLASS A CIGARETTES

EURO™

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



MADE IN THE U.S.A.



BOX 100

EURO™

Full Flavor
Mild in the U.S.A.

20
MENTHOL LIGHTS
100'S



20
MENTHOL LIGHTS
100'S

BOX

BOX

01

Hava

MENTHOL LIGHTS 100'S
FILTER CIGARETTES

BOX



Hava

MADE IN THE
USA

MENTHOL LIGHTS 100'S
FILTER CIGARETTES

019475

Hava

20-02450
PW

BOX



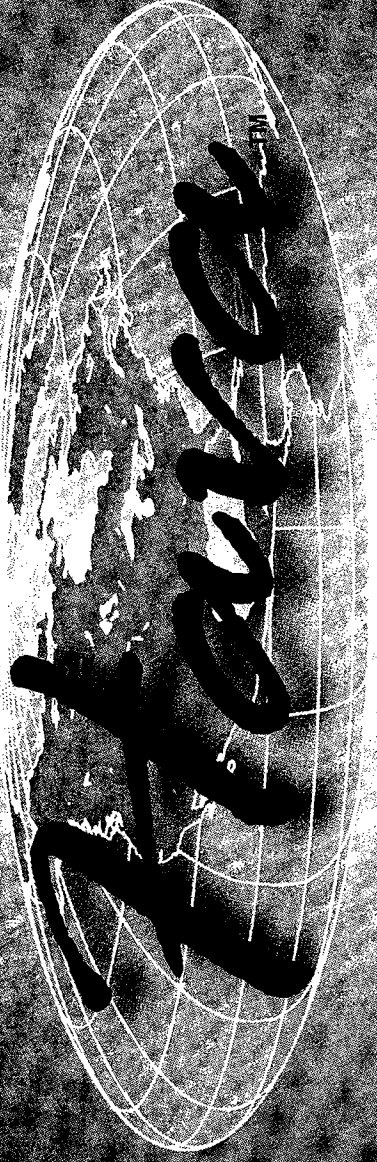
MENTHOL LIGHTS 100'S
FILTER CIGARETTES

MADE IN THE
USA

Hava

DISTRIBUTED BY
NATIONAL TRADING
OF USA CORP.
TAMPA, FLORIDA
PRODUCED BY T.P. NY 168
MADE IN THE U.S.A.

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



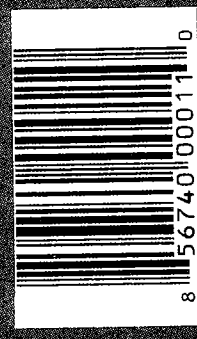
USA

**KING SIZE NON FILTER
CIGARETTES**

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

Flavor

KING SIZE NON FILTER



8 56740 00011 0

CONTAINS 10 PACKS

USA
MADE IN THE





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

Division of Advertising Practices

April 9, 2008

Mr. Gregory Dana
President
Good Times USA, LLC d/b/a National Trading USA
5112 Letourneau Circle
Tampa, FL 33610

Dear Mr. Dana:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, et seq. ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Good Times USA, LLC d/b/a National Trading USA ("National Trading") on April 8, 2008, calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Euro and Hava brands of cigarettes.

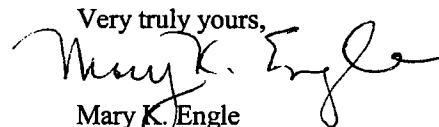
National Trading's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your January 16, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. National Trading's plan for the display of the four health warnings on packaging is hereby approved for the following nine hard pack varieties of the Euro and Hava brands: Full Flavor King, Full Flavor 100's, Light King, Light 100's, Menthol King, Menthol 100's, Menthol Light 100's, Ultra Light 100's and Non Filter King. This approval is effective on the date of this letter and ends on April 8, 2009. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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

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

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

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.



SINCE 1930

March 11, 2008

Ms. Sallie Schools
Paralegal Investigator
Division of Advertising Practices
Federal Trade Commission
601 New Jersey Avenue NW
Room NJ-3212
Washington, DC 20001

Re: Sherman 1400 Broadway NYC, LTD

Dear Ms. Schools:

Sherman's 1400 Broadway NYC, LTD (Sherman's) total domestic shipments for the twelve-month period ending April 30, 2007 were [REDACTED] cigarettes and we anticipate next year's volume to be [REDACTED] cigarettes. In compliance with the Cigarette Act, Section 1333(c)(2), kindly be advised that Sherman's 1400 manufactured and sold in each of its brands less than one-fourth of one (1%) percent of all cigarettes sold in the United States in the year 2007, and expects to be below that fraction of sales in the present year. Thus, Sherman's 1400 will take advantage of the alternative to quarterly rotation of the health warnings on its packaging for the following brand styles pursuant to Section 1333(c)(2).

Brands & Brand Style

A Hint of Mint (brown paper/brown filter/queen)
A Touch of Clove (brown paper/brown filter/queen)
Black & Gold (black paper/gold filter/queen)
Cigarettellos (brown paper/non filter/queen)
Classic (white paper/cork filter/king)
Classic Light (white paper/cork filter/king)
Classic Mint (white paper/cork filter/king)
Fantasia Lights (multi color paper/gold filter/queen)
Havana Ovals (brown paper/non Filter/queen)
MCD (brown paper/brown filter/queen)
MCD Lights (brown paper/brown filter/queen)
Naturals Full Flavor King (white paper/cork filter/king) in 10-pack and 5-pack cartons
Naturals Lights (white paper/white filter/queen)
Naturals Lights (Brown) (brown paper/brown filter/queen)
Naturals Lights King (white paper/white filter/king)
Naturals Menthol King (white paper/cork filter/king)
Naturals Mint (white paper/white filter/queen)
Naturals Originals (brown paper/cork filter/queen)
Naturals Ultra king (white paper/white filter/king)
New York Cut Light (white paper/white filter/king) in 10-pack and 2-pack cartons
New York Cut Menthol (white paper/white filter/king)
New York Cut Mint (white paper/white filter/king) in 10-pack and 2-pack cartons
New York Cut Original (white paper/cork filter/king) in 10-pack and 2-pack cartons

Actual packs and cartons with each of the four health warnings covered by the plan were submitted to the FTC for approval on 2/10/06, 2/16/06, 2/27/06 and 3/29/07 and remain the same for the upcoming year.

The four cigarette health warnings will appear an equal number of times on the packs and cartons of each brand style over the one-year period beginning with the date of approval of this plan.

The four cigarette health warnings will appear exactly as shown on the samples previously submitted to the FTC and as the requirements specify under the Federal Cigarette Labeling and Advertising Act (15 U.S.C. §§ 1331, et. set. "The Cigarette Act"). In that regard, the following health warnings will be displayed:

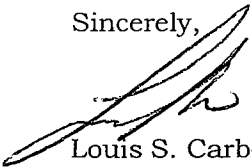
- A. SURGEON GENERAL'S WARNING: Smoking Causes Lung Cancer, Heart Disease, Emphysema, And May Complicate Pregnancy.
- B. SURGEON GENERAL'S WARNING: Quitting Smoking Now Greatly Reduces Serious Risks to Your Health.
- C. SURGEON GENERAL'S WARNING: Smoking By Pregnant Women May Result in Fetal Injury,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

We will keep records demonstrating compliance with this plan.

Advertising Rotation Plan: We continue to remain in compliance with our advertising health warning rotation plan for the above-mentioned brands that was approved by the FTC on November 24, 2003.

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

Sincerely,



Louis S. Carbone
Vice President, CFO

LSC:smm

cc: Stanley D. Friedman, Esq. – McAloon & Friedman, P.C.



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

Division of Advertising Practices

April 15, 2008

Mr. Louis S. Carbone
Vice President, CFO
Sherman's 1400 Broadway NYC, LTD
2200 Fletcher Avenue
Fort Lee, NJ 07024

Dear Mr. Carbone:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I reviewed a revised proposed plan filed by Sherman's 1400 Broadway NYC, Ltd. ("Nat Sherman") on March 11, 2008 calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Cigarettellos, Havana Ovals, Hint of Mint, Touch of Clove, Black and Gold, Nat Sherman Classic, Fantasia, MCD, Nat Sherman Naturals, and New York Cut brands of cigarettes.

Nat Sherman's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your letters of February 10, 16, and 27, 2006 and March 29, 2007 appear to meet the requirements of the Cigarette Act for size and conspicuousness. Nat Sherman's plan for the display of the four health warnings on packaging is hereby approved for the brown non-filter queen box varieties of the Cigarettellos and Havana Ovals brands of cigarettes, and for the following twenty-one filter box varieties: Hint of Mint brown queen, Touch of Clove brown queen, Black and Gold queen, Nat Sherman Classic king (Regular, Lights, and Mint), Fantasia Lights queen, MCD queen (Regular and Lights), Nat Sherman Naturals Full Flavor king in 10-pack and 5-pack cartons, Nat Sherman Naturals king (Lights, Ultra, and Menthol), Nat Sherman Naturals 101's (Original, Mint, Lights, and Lights brown), New York Cut king in 10-pack and 2-pack cartons (Original, Lights, and Mint), and New York Cut Menthol king.¹ This approval is effective on the date of this letter and ends on April 14, 2009. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper

¹ The approval of your cigarette health warning display plan is an approval only of your plan for the display of the four health warnings mandated by the Cigarette Act. It is not in any way an approval of any statements or representations made on the packaging or in advertising of Nat Sherman's cigarettes.

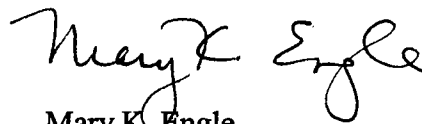
Mr. Louis S. Carbone
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implementation of the plan.² The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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

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

Very truly yours,



Mary K. Engle
Associate Director

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

DAVID J. GROESBECK, P.S.
ATTORNEY AND COUNSELOR

405 LEGION BUILDING
108 NORTH WASHINGTON STREET
SPOKANE, WASHINGTON 99201

TELEPHONE: 509.747.2800
FACSIMILE: 509.747.2828

April 8, 2008

Ms. Diana Finegold
Federal Trade Commission
600 Pennsylvania Avenue, NW
NJ-3212
Washington, D.C. 20580

Re: Compliance by Venture Wholesale, Inc.
With Federal Cigarette Labeling and Advertising Act
Our File No. 43127-01

Dear Ms. Finegold:

Please consider this letter as a formal notice to the Federal Trade Commission regarding Venture Wholesale, Inc.'s "plan" to import cigarettes labeled "Archer" in the following brand styles:

- (1) Full Flavor King Box
- (2) Full Flavor King Soft
- (3) Full Flavor 100 Box
- (4) Full Flavor 100 Soft
- (5) Light King Box
- (6) Light King Soft
- (7) Light 100 Box
- (8) Light 100 Soft
- (9) Menthol King Box
- (10) Menthol King Soft
- (11) Menthol 100 Box
- (12) Menthol 100 Soft
- (13) Menthol Light King Box
- (14) Menthol Light King Soft
- (15) Menthol Light 100 Box
- (16) Menthol Light 100 Soft

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Federal Trade Commission
April 8, 2008
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- (17) Ultra Light King Box
- (18) Ultra Light King Soft
- (19) Ultra Light 100 Box
- (20) Ultra Light 100 Soft
- (21) Non-Filter King Soft

This application for approval is presented on behalf of Venture Wholesale, Inc., through its Attorney, David J. Groesbeck. The address for Venture Wholesale, Inc. is: Attn: Keith Martin, President, 10 N. Martingale Rd., Suite 400, Schaumburg, IL 60173; and the telephone number is (847) 844-3600.

Venture Wholesale, Inc. wishes to use the option provided by Section 1333(c)(2) and display the four warnings an equal number of times on the packs and cartons of each brand style of the "Archer" brand for the one year period beginning on the 1st day of the plan approval. Venture Wholesale, Inc. will keep complete records of compliance with this plan. Venture Wholesale, Inc.'s sales figures for fiscal year 2007 are detailed in Exhibit 1 attached hereto and incorporated herein by reference. The anticipated sales for fiscal year 2008 is detailed in Exhibit 2 attached hereto. Venture Wholesale, Inc. also imports the following brands of cigarettes: "Sabre," "Honor," and "Mirada." For fiscal year 2007, Venture Wholesale, Inc.'s highest selling brand (including all brand styles) was "Honor" and did not exceed [REDACTED] cigarettes.

The four warnings displayed on the "Archer" packaging are the following:

- (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.

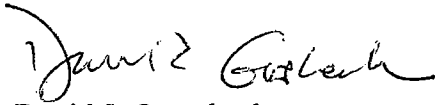
Venture Wholesale, Inc. will ensure that all four "warnings" will appear exactly as shown on the actual sample packs and cartons that were previously submitted with my July 17, 2006 and September 27, 2006 letters. Venture Wholesale, Inc. will maintain sufficient records to demonstrate compliance with the plan.

Venture Wholesale, Inc. will not advertise this brand to consumers.

Ms. Diana Finegold
Federal Trade Commission
April 8, 2008
Page 3 of 9

Thank you for your help, if you have any questions, please contact me. For your information, my email address is: david@groesbecklaw.com.

Very truly yours,

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

David J. Groesbeck

DJG/kap

EXHIBIT 1

“Archer”

Sales Jan - Dec 2007

		QUANTITY		
		Cartons	Sticks	Percentage
Full Flavor	King Soft			
Full Flavor	100 Soft			
Full Flavor	King Box			
Full Flavor	100 Box			
Lights	King Soft			
Lights	100 Soft			
Lights	King Box			
Lights	100 Box			
Menthol	King Soft			
Menthol	100 Soft			
Menthol	King Box			
Menthol	100 Box			
Menthol Light	King Soft			
Menthol Light	100 Soft			
Menthol Light	King Box			
Menthol Light	100 Box			
Ultra Light	King Soft			
Ultra Light	100 Soft			
Ultra Light	King Box			
Ultra Light	100 Box			
Non Filter	King Soft			
TOTAL SALES				

Redacted

“Sabre”

Sales Jan - Dec 2007

		QUANTITY		
		Cartons	Sticks	Percentage
Full Flavor	King Soft			
Full Flavor	100 Soft			
Full Flavor	King Box			
Full Flavor	100 Box			
Lights	King Soft			
Lights	100 Soft			

Redacted

Lights King Box
 Lights 100 Box
 Menthol King Soft
 Menthol 100 Soft
 Menthol King Box
 Menthol 100 Box
 Menthol Light King Soft
 Menthol Light 100 Soft
 Menthol Light King Box
 Menthol Light 100 Box
 Ultra Light King Soft
 Ultra Light 100 Soft
 Ultra Light King Box
 Ultra Light 100 Box
 Non Filter King Soft

TOTAL SALES

Redacted

“Honor”

Sales Jan - Dec 2007

QUANTITY		
Cartons	Sticks	Percentage

Full Flavor King Soft
 Full Flavor 100 Soft
 Full Flavor King Box
 Full Flavor 100 Box
 Lights King Soft
 Lights 100 Soft
 Lights King Box
 Lights 100 Box
 Menthol King Soft
 Menthol 100 Soft
 Menthol King Box
 Menthol 100 Box
 Menthol Light King Soft
 Menthol Light 100 Soft
 Menthol Light King Box
 Menthol Light 100 Box
 Ultra Light King Soft
 Ultra Light 100 Soft
 Ultra Light King Box
 Ultra Light 100 Box
 Non Filter King Soft

TOTAL SALES

Redacted

“Mirada”

Sales Jan – Dec 2007

		QUANTITY		
		Cartons	Sticks	Percentage
Full Flavor	King Soft			
Full Flavor	100 Soft			
Full Flavor	King Box			
Full Flavor	100 Box			
Lights	King Soft			
Lights	100 Soft			
Lights	King Box			
Lights	100 Box			
Menthol	King Soft			
Menthol	100 Soft			
Menthol	King Box			
Menthol	100 Box			
Menthol Light	King Soft			
Menthol Light	100 Soft			
Menthol Light	King Box			
Menthol Light	100 Box			
Ultra Light	King Soft			
Ultra Light	100 Soft			
Ultra Light	King Box			
Ultra Light	100 Box			
Non Filter	King Soft			
TOTAL SALES				

Redacted

EXHIBIT 2

“Archer”

Projected Sales for 2008

		QUANTITY		
		Cartons	Sticks	Percentage
Full Flavor	King Soft			
Full Flavor	100 Soft			
Full Flavor	King Box			
Full Flavor	100 Box			
Lights	King Soft			

Redacted

Lights 100 Soft
 Lights King Box
 Lights 100 Box
 Menthol King Soft
 Menthol 100 Soft
 Menthol King Box
 Menthol 100 Box
 Menthol Light King Soft
 Menthol Light 100 Soft
 Menthol Light King Box
 Menthol Light 100 Box
 Ultra Light King Soft
 Ultra Light 100 Soft
 Ultra Light King Box
 Ultra Light 100 Box
 Non Filter King Soft

Redacted

2008 PROJECTED SALES

“Sabre”

Projected Sales 2008

QUANTITY

Cartons Sticks Percentage

Full Flavor King Soft 208
 Full Flavor 100 Soft 209
 Full Flavor King Box 210
 Full Flavor 100 Box 211
 Lights King Soft 212
 Lights 100 Soft 213
 Lights King Box 214
 Lights 100 Box 215
 Menthol King Soft 216
 Menthol 100 Soft 217
 Menthol King Box 218
 Menthol 100 Box 219
 Menthol Light King Soft 220
 Menthol Light 100 Soft 221
 Menthol Light King Box 222
 Menthol Light 100 Box 223
 Ultra Light King Soft 224
 Ultra Light 100 Soft 225
 Ultra Light King Box 226
 Ultra Light 100 Box 227
 Non Filter King Soft 228

Redacted

TOTAL SALES

“Honor”

Projected Sales 2008

		QUANTITY		
		Cartons	Sticks	Percentage
Full Flavor	King Soft			
Full Flavor	100 Soft			
Full Flavor	King Box			
Full Flavor	100 Box			
Lights	King Soft			
Lights	100 Soft			
Lights	King Box			
Lights	100 Box			
Menthol	King Soft			
Menthol	100 Soft			
Menthol	King Box			
Menthol	100 Box			
Menthol Light	King Soft			
Menthol Light	100 Soft			
Menthol Light	King Box			
Menthol Light	100 Box			
Ultra Light	King Soft			
Ultra Light	100 Soft			
Ultra Light	King Box			
Ultra Light	100 Box			
Non Filter	King Soft			
TOTAL SALES				

Redacted

“Mirada”

Projected Sales for 2008

		QUANTITY		
		Cartons	Sticks	Percentage
Full Flavor	King Soft			
Full Flavor	100 Soft			
Full Flavor	King Box			
Full Flavor	100 Box			
Lights	King Soft			
Lights	100 Soft			
Lights	King Box			
Lights	100 Box			
Menthol	King Soft			
Menthol	100 Soft			
Menthol	King Box			

Redacted

Ms. Diana Finegold
Federal Trade Commission
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Menthol	100 Box
Menthol Light	King Soft
Menthol Light	100 Soft
Menthol Light	King Box
Menthol Light	100 Box
Ultra Light	King Soft
Ultra Light	100 Soft
Ultra Light	King Box
Ultra Light	100 Box
Non Filter	King Soft

Redacted

2008 PROJECTED SALES

DAVID J. GROESBECK, P.S.
ATTORNEY AND COUNSELOR

405 LEGION BUILDING
108 NORTH WASHINGTON STREET
SPOKANE, WASHINGTON 99201

TELEPHONE: 509.747.2800
FACSIMILE: 509.747.2828

April 8, 2008

Ms. Diana Finegold
Federal Trade Commission
600 Pennsylvania Avenue, NW
NJ-3212
Washington, D.C. 20580

Re: Compliance by Venture Wholesale, Inc.
With Federal Cigarette Labeling and Advertising Act
Our File No. 43132-01

Dear Ms. Finegold:

Please consider this letter as a formal notice to the Federal Trade Commission regarding Venture Wholesale, Inc.'s "plan" to import cigarettes labeled "Mirada" in the following brand styles:

- (1) Full Flavor King Box
- (2) Full Flavor King Soft
- (3) Full Flavor 100 Box
- (4) Full Flavor 100 Soft
- (5) Light King Box
- (6) Light King Soft
- (7) Light 100 Box
- (8) Light 100 Soft
- (9) Menthol King Box
- (10) Menthol King Soft
- (11) Menthol 100 Box
- (12) Menthol 100 Soft
- (13) Menthol Light King Box
- (14) Menthol Light King Soft
- (15) Menthol Light 100 Box
- (16) Menthol Light 100 Soft

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- (17) Ultra Light King Box
- (18) Ultra Light King Soft
- (19) Ultra Light 100 Box
- (20) Ultra Light 100 Soft
- (21) Non-Filter King Soft

This application for approval is presented on behalf of Venture Wholesale, Inc., through its Attorney, David J. Groesbeck. The address for Venture Wholesale, Inc. is: Attn: Keith Martin, President, 10 N. Martingale Rd., Suite 400, Schaumburg, IL 60173; and the telephone number is (847) 844-3600.

Venture Wholesale, Inc. wishes to use the option provided by Section 1333(c)(2) and display the four warnings an equal number of times on the packs and cartons of each brand style of the "Mirada" brand for the one year period beginning on the 1st day of the plan approval. Venture Wholesale, Inc. will keep complete records of compliance with this plan. Venture Wholesale, Inc.'s sales figures for fiscal year 2007 are detailed in Exhibit 1 attached hereto and incorporated herein by reference. The anticipated sales for fiscal year 2008 is detailed in Exhibit 2 attached hereto. Venture Wholesale, Inc. also imports the following brands of cigarettes: "Sabre," "Honor," and "Archer." For fiscal year 2007, Venture Wholesale, Inc.'s highest selling brand (including all brand styles) was "Honor" and did not exceed [REDACTED] cigarettes.

The four warnings displayed on the "Mirada" packaging are the following:

- (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.

Venture Wholesale, Inc. will ensure that all four "warnings" will appear exactly as shown on the actual sample packs and cartons that were previously submitted with my October 20, 2006, December 28, 2006, and March 2, 2007 letters. Venture Wholesale, Inc. will maintain sufficient records to demonstrate compliance with the plan.

Venture Wholesale, Inc. will not advertise this brand to consumers.

Ms. Diana Finegold
Federal Trade Commission
April 8, 2008
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Thank you for your help, if you have any questions, please contact me. For your information, my email address is: david@groesbecklaw.com.

Very truly yours,

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

David J. Groesbeck

DJG/kap

EXHIBIT 1

“Mirada”

Sales Jan - Dec 2007

		QUANTITY		
		Cartons	Sticks	Percentage
Full Flavor	King Soft			
Full Flavor	100 Soft			
Full Flavor	King Box			
Full Flavor	100 Box			
Lights	King Soft			
Lights	100 Soft			
Lights	King Box			
Lights	100 Box			
Menthol	King Soft			
Menthol	100 Soft			
Menthol	King Box			
Menthol	100 Box			
Menthol Light	King Soft			
Menthol Light	100 Soft			
Menthol Light	King Box			
Menthol Light	100 Box			
Ultra Light	King Soft			
Ultra Light	100 Soft			
Ultra Light	King Box			
Ultra Light	100 Box			
Non Filter	King Soft			
TOTAL SALES				

Redacted

“Sabre”

Sales Jan - Dec 2007

		QUANTITY		
		Cartons	Sticks	Percentage
Full Flavor	King Soft			
Full Flavor	100 Soft			
Full Flavor	King Box			
Full Flavor	100 Box			
Lights	King Soft			
Lights	100 Soft			

Redacted

Lights King Box
 Lights 100 Box
 Menthol King Soft
 Menthol 100 Soft
 Menthol King Box
 Menthol 100 Box
 Menthol Light King Soft
 Menthol Light 100 Soft
 Menthol Light King Box
 Menthol Light 100 Box
 Ultra Light King Soft
 Ultra Light 100 Soft
 Ultra Light King Box
 Ultra Light 100 Box
 Non Filter King Soft

TOTAL SALES

Redacted

"Honor"

Sales Jan - Dec 2007

QUANTITY

Cartons Sticks Percentage

Full Flavor King Soft
 Full Flavor 100 Soft
 Full Flavor King Box
 Full Flavor 100 Box
 Lights King Soft
 Lights 100 Soft
 Lights King Box
 Lights 100 Box
 Menthol King Soft
 Menthol 100 Soft
 Menthol King Box
 Menthol 100 Box
 Menthol Light King Soft
 Menthol Light 100 Soft
 Menthol Light King Box
 Menthol Light 100 Box
 Ultra Light King Soft
 Ultra Light 100 Soft
 Ultra Light King Box
 Ultra Light 100 Box
 Non Filter King Soft

TOTAL SALES

Redacted

Ms. Diana Finegold
 Federal Trade Commission
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“Archer”

Sales Jan - Dec 2007

		QUANTITY		
		Cartons	Sticks	Percentage
Full Flavor	King Soft			
Full Flavor	100 Soft			
Full Flavor	King Box			
Full Flavor	100 Box			
Lights	King Soft			
Lights	100 Soft			
Lights	King Box			
Lights	100 Box			
Menthol	King Soft			
Menthol	100 Soft			
Menthol	King Box			
Menthol	100 Box			
Menthol Light	King Soft			
Menthol Light	100 Soft			
Menthol Light	King Box			
Menthol Light	100 Box			
Ultra Light	King Soft			
Ultra Light	100 Soft			
Ultra Light	King Box			
Ultra Light	100 Box			
Non Filter	King Soft			
TOTAL SALES				

Redacted

EXHIBIT 2

“Mirada”

Projected Sales for 2008

		QUANTITY		
		Cartons	Sticks	Percentage
Full Flavor	King Soft			
Full Flavor	100 Soft			
Full Flavor	King Box			
Full Flavor	100 Box			
Lights	King Soft			
Lights	100 Soft			
Lights	King Box			

Redacted

Lights 100 Box
 Menthol King Soft
 Menthol 100 Soft
 Menthol King Box
 Menthol 100 Box
 Menthol Light King Soft
 Menthol Light 100 Soft
 Menthol Light King Box
 Menthol Light 100 Box
 Ultra Light King Soft
 Ultra Light 100 Soft
 Ultra Light King Box
 Ultra Light 100 Box
 Non Filter King Soft

Redacted

2008 PROJECTED SALES

“Sabre”

Projected Sales 2008

QUANTITY

Cartons Sticks Percentage

Full Flavor King Soft 208
 Full Flavor 100 Soft 209
 Full Flavor King Box 210
 Full Flavor 100 Box 211
 Lights King Soft 212
 Lights 100 Soft 213
 Lights King Box 214
 Lights 100 Box 215
 Menthol King Soft 216
 Menthol 100 Soft 217
 Menthol King Box 218
 Menthol 100 Box 219
 Menthol Light King Soft 220
 Menthol Light 100 Soft 221
 Menthol Light King Box 222
 Menthol Light 100 Box 223
 Ultra Light King Soft 224
 Ultra Light 100 Soft 225
 Ultra Light King Box 226
 Ultra Light 100 Box 227
 Non Filter King Soft 228

Redacted

TOTAL SALES

“Honor”

Projected Sales 2008

QUANTITY		
Cartons	Sticks	Percentage

Full Flavor King Soft
 Full Flavor 100 Soft
 Full Flavor King Box
 Full Flavor 100 Box
 Lights King Soft
 Lights 100 Soft
 Lights King Box
 Lights 100 Box
 Menthol King Soft
 Menthol 100 Soft
 Menthol King Box
 Menthol 100 Box
 Menthol Light King Soft
 Menthol Light 100 Soft
 Menthol Light King Box
 Menthol Light 100 Box
 Ultra Light King Soft
 Ultra Light 100 Soft
 Ultra Light King Box
 Ultra Light 100 Box
 Non Filter King Soft

Redacted

TOTAL SALES

“Archer”

Projected Sales for 2008

QUANTITY		
Cartons	Sticks	Percentage

Full Flavor King Soft
 Full Flavor 100 Soft
 Full Flavor King Box
 Full Flavor 100 Box
 Lights King Soft
 Lights 100 Soft
 Lights King Box
 Lights 100 Box
 Menthol King Soft

Redacted

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Menthol	100 Soft
Menthol	King Box
Menthol	100 Box
Menthol Light	King Soft
Menthol Light	100 Soft
Menthol Light	King Box
Menthol Light	100 Box
Ultra Light	King Soft
Ultra Light	100 Soft
Ultra Light	King Box
Ultra Light	100 Box
Non Filter	King Soft

Redacted

2008 PROJECTED SALES

DAVID J. GROESBECK, P.S.
ATTORNEY AND COUNSELOR

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TELEPHONE: 509.747.2800
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April 8, 2008

Ms. Diana Finegold
Federal Trade Commission
600 Pennsylvania Avenue, NW
NJ-3212
Washington, D.C. 20580

Re: Compliance by Venture Wholesale, Inc.
With Federal Cigarette Labeling and Advertising Act
Our File No. 43097-01

Dear Ms. Finegold:

Please consider this letter as a formal notice to the Federal Trade Commission regarding Venture Wholesale, Inc.'s "plans" to import cigarettes labeled "Sabre" and "Honor" in the following brand styles:

- (1) Full Flavor King Box
- (2) Full Flavor King Soft
- (3) Full Flavor 100 Box
- (4) Full Flavor 100 Soft
- (5) Light King Box
- (6) Light King Soft
- (7) Light 100 Box
- (8) Light 100 Soft
- (9) Menthol King Box
- (10) Menthol King Soft
- (11) Menthol 100 Box
- (12) Menthol 100 Soft
- (13) Menthol Light King Box
- (14) Menthol Light King Soft
- (15) Menthol Light 100 Box

Ms. Diana Finegold
Federal Trade Commission
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- (16) Menthol Light 100 Soft
- (17) Ultra Light King Box
- (18) Ultra Light King Soft
- (19) Ultra Light 100 Box
- (20) Ultra Light 100 Soft
- (21) Non-Filter King Soft

This application for approval is presented on behalf of Venture Wholesale, Inc., through its Attorney, David J. Groesbeck. The address for Venture Wholesale, Inc. is: Attn: Keith Martin, President, 10 N. Martingale Rd., Suite 400, Schaumburg, IL 60173; and the telephone number is (847) 844-3600.

Venture Wholesale, Inc. wishes to use the option provided by Section 1333(c)(2) and display the four warnings an equal number of times on the packs and cartons of each brand style of the "Sabre" and "Honor" brands for the one year period beginning on the 1st day of the plans' approval. Venture Wholesale, Inc. will keep complete records of compliance with the plans. Venture Wholesale, Inc.'s sales figures for fiscal year 2007 for "Sabre" and "Honor" are detailed in Exhibit 1 and are attached hereto and incorporated herein by reference. The anticipated sales for "Sabre" and "Honor" for fiscal year 2008 are detailed in Exhibit 2 attached hereto. Venture Wholesale, Inc. also imports the following brands of cigarettes: "Mirada" and "Archer." For fiscal year 2007, Venture Wholesale, Inc.'s highest selling brand (including all brand styles) was "Honor" and did not exceed [REDACTED] cigarettes.

The four warnings displayed on the "Sabre" packaging are the following:

- (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.

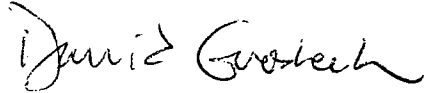
Venture Wholesale, Inc. will ensure that all four "warnings" will appear exactly as shown on the actual sample packs and cartons of "Sabre" and Honor" that were previously submitted with my March 2, 2007 letters. Venture Wholesale, Inc. will maintain sufficient records to demonstrate compliance with the plans.

Ms. Diana Finegold
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Venture Wholesale, Inc. will not advertise this brand to consumers.

Thank you for your help, if you have any questions, please contact me. For your information, my email address is: david@groesbecklaw.com.

Very truly yours,

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

David J. Groesbeck

DJG/kap

EXHIBIT 1
 "Sabre"

Sales Jan - Dec 2007

		QUANTITY		
		Cartons	Sticks	Percentage
Full Flavor	King Soft			
Full Flavor	100 Soft			
Full Flavor	King Box			
Full Flavor	100 Box			
Lights	King Soft			
Lights	100 Soft			
Lights	King Box			
Lights	100 Box			
Menthol	King Soft			
Menthol	100 Soft			
Menthol	King Box			
Menthol	100 Box			
Menthol Light	King Soft			
Menthol Light	100 Soft			
Menthol Light	King Box			
Menthol Light	100 Box			
Ultra Light	King Soft			
Ultra Light	100 Soft			
Ultra Light	King Box			
Ultra Light	100 Box			
Non Filter	King Soft			
TOTAL SALES				

Redacted

"Honor"

Sales Jan - Dec 2007

		QUANTITY		
		Cartons	Sticks	Percentage
Full Flavor	King Soft			
Full Flavor	100 Soft			
Full Flavor	King Box			
Full Flavor	100 Box			
Lights	King Soft			

Redacted

Ms. Diana Finegold
 Federal Trade Commission
 April 8, 2008
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Lights 100 Soft
 Lights King Box
 Lights 100 Box
 Menthol King Soft
 Menthol 100 Soft
 Menthol King Box
 Menthol 100 Box
 Menthol Light King Soft
 Menthol Light 100 Soft
 Menthol Light King Box
 Menthol Light 100 Box
 Ultra Light King Soft
 Ultra Light 100 Soft
 Ultra Light King Box
 Ultra Light 100 Box
 Non Filter King Soft

Redacted

TOTAL SALES

“Mirada”

Sales Jan – Dec 2007

QUANTITY

Cartons Sticks Percentage

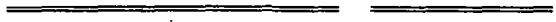
Full Flavor King Soft
 Full Flavor 100 Soft
 Full Flavor King Box
 Full Flavor 100 Box
 Lights King Soft
 Lights 100 Soft
 Lights King Box
 Lights 100 Box
 Menthol King Soft
 Menthol 100 Soft
 Menthol King Box
 Menthol 100 Box
 Menthol Light King Soft
 Menthol Light 100 Soft
 Menthol Light King Box
 Menthol Light 100 Box
 Ultra Light King Soft
 Ultra Light 100 Soft
 Ultra Light King Box
 Ultra Light 100 Box
 Non Filter King Soft

Redacted

Full Flavor	King Soft	208
Full Flavor	100 Soft	209
Full Flavor	King Box	210
Full Flavor	100 Box	211
Lights	King Soft	212
Lights	100 Soft	213
Lights	King Box	214
Lights	100 Box	215
Menthol	King Soft	216
Menthol	100 Soft	217
Menthol	King Box	218
Menthol	100 Box	219
Menthol Light	King Soft	220
Menthol Light	100 Soft	221
Menthol Light	King Box	222
Menthol Light	100 Box	223
Ultra Light	King Soft	224
Ultra Light	100 Soft	225
Ultra Light	King Box	226
Ultra Light	100 Box	227
Non Filter	King Soft	228

Redacted

TOTAL SALES



“Honor”

Projected Sales 2008

QUANTITY		
Cartons	Sticks	Percentage

Full Flavor	King Soft
Full Flavor	100 Soft
Full Flavor	King Box
Full Flavor	100 Box
Lights	King Soft
Lights	100 Soft
Lights	King Box
Lights	100 Box
Menthol	King Soft
Menthol	100 Soft
Menthol	King Box
Menthol	100 Box
Menthol Light	King Soft

Redacted

Ms. Diana Finegold
 Federal Trade Commission
 April 8, 2008
 Page 8 of 9

Menthol Light 100 Soft
 Menthol Light King Box
 Menthol Light 100 Box
 Ultra Light King Soft
 Ultra Light 100 Soft
 Ultra Light King Box
 Ultra Light 100 Box
 Non Filter King Soft

Redacted

TOTAL SALES

=====

“Mirada”

Projected Sales for 2008

QUANTITY		
Cartons	Sticks	Percentage

Full Flavor King Soft
 Full Flavor 100 Soft
 Full Flavor King Box
 Full Flavor 100 Box
 Lights King Soft
 Lights 100 Soft
 Lights King Box
 Lights 100 Box
 Menthol King Soft
 Menthol 100 Soft
 Menthol King Box
 Menthol 100 Box
 Menthol Light King Soft
 Menthol Light 100 Soft
 Menthol Light King Box
 Menthol Light 100 Box
 Ultra Light King Soft
 Ultra Light 100 Soft
 Ultra Light King Box
 Ultra Light 100 Box
 Non Filter King Soft

Redacted

2008 PROJECTED SALES

=====

Ms. Diana Finegold
Federal Trade Commission
April 8, 2008
Page 9 of 9

“Archer”

Projected Sales for 2008

QUANTITY		
Cartons	Sticks	Percentage

Full Flavor King Soft
Full Flavor 100 Soft
Full Flavor King Box
Full Flavor 100 Box
Lights King Soft
Lights 100 Soft
Lights King Box
Lights 100 Box
Menthol King Soft
Menthol 100 Soft
Menthol King Box
Menthol 100 Box
Menthol Light King Soft
Menthol Light 100 Soft
Menthol Light King Box
Menthol Light 100 Box
Ultra Light King Soft
Ultra Light 100 Soft
Ultra Light King Box
Ultra Light 100 Box
Non Filter King Soft

Redacted

2008 PROJECTED SALES

=====



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

Division of Advertising Practices

April 16, 2008

David J. Groesbeck, Esq.
405 Legion Building
108 North Washington Street
Spokane, WA 99201

Dear Mr. Groesbeck:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* (“the Cigarette Act”). Pursuant to that delegation, I have reviewed three letters, which constitute a plan, filed on behalf of Venture Wholesale, Inc. (“Venture”) on April 8, 2008, calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Archer, Honor, Mirada, and Sabre brands of cigarettes.

Venture’s sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your July 17, September 27, October 20, and December 28, 2006, and March 2, 2007 letters appear to meet the requirements of the Cigarette Act for size and conspicuousness.¹ Venture’s plan for packaging for the Archer, Honor, Mirada, and Sabre brands is hereby approved for the following twenty-one varieties of each brand: Full Flavor King (hard pack and soft pack), Full Flavor 100s (hard pack and soft pack), Light King (hard pack and soft pack), Light 100s (hard pack and soft pack), Menthol King (hard pack and soft pack), Menthol 100s (hard pack and soft pack), Menthol Light King (hard pack and soft pack), Menthol Light 100s (hard pack and soft pack), Ultra Light King (hard pack and soft pack), Ultra Light 100s (hard pack and soft pack), and Non-Filter King soft pack. This approval is effective on the date of this letter and ends on April 15, 2009. 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 Venture does decide to advertise in the future, it must submit a plan detailing how it

¹ Although the warnings on some of the packs for the Mirada brand originally submitted were not sufficiently conspicuous, revised samples were submitted. This approval only pertains to packaging that meets the requirements of the Cigarette Act.

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

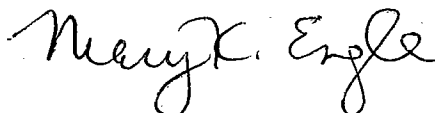
David J. Groesbeck, Esq.
April 16, 2008
Page 2

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

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

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

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, prominent "M" and "E".

Mary K. Engle
Associate Director

JOSEPH T. WONG

Attorney at Law

100 LAFAYETTE STREET, 7TH FLOOR
NEW YORK, NEW YORK 10013

TEL. (212) 966-6699
FAX (212) 431-6773

April 7, 2008

Via Fax (202) 326-2190 and Overnight Mail

Federal Trade Commission
Division of Advertising Practice
601 New Jersey Avenue NW
Room NJ 3212
Washington, DC 20580

Attn: Hayley Zernick

**Re: Federal Cigarette Labeling Approval
Golden Deer Brand**

Dear Ms. Zernick:

Please be advised that my office represents the interest of Konci G & D Management Group (USA) Inc. (hereinafter referred to as "Konci"), a New York Corporation, licensed to import tobacco products under 26 U.S.C. Chapter, permit number NY-TI-75. Konci is located at 100 Lafayette Street, 8th Floor, New York, New York 10013, (646) 613-9393, Ext. 201.

The health warnings on the sample packs and cartons for the brand style Super Lights of the Golden Deer brand were submitted in September 2002 and the warning display plan was approved on December 17, 2002. The rotation schedule for the warning plan was subsequently modified and approved on November 12, 2003.

On August 16, 2007, we proposed to expand Konci's plan for display of the warnings on packaging to include the following six additional varieties of the Golden Deer brand, (sample packs and cartons were submitted with our cover letter of July 25, 2007):

- 1) Golden Deer 5mg in king size soft and hard pack.
- 2) Golden Deer 8mg in king size soft and hard pack.
- 3) Golden Deer 10 mg in king size soft and hard pack.

The above referenced submission was approved on September 4, 2007, a copy of which is enclosed for your convenience.

April 7, 2008

We are now re-submitting for approval NEW sample packs, cartons and warning labels for the following products in the Golden Deer line:

- 4) Golden Deer 5mg in king size hard pack ONLY.
- 5) Golden Deer 8mg in king size hard pack ONLY.

The four (4) cigarette health warnings will be rotated quarterly on the packs and cartons of the Golden Deer Brand of cigarettes according to the following schedule, which was previously modified and approved on November 12, 2003:

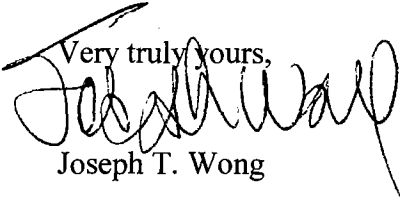
- | | |
|---|---|
| 1 st Quarter:
(Jan. 1 – March 31) | SURGEON GENERAL'S WARNING: Cigarette Smoke Contains Carbon Monoxide. |
| 2 nd Quarter:
(April 1 – June 30) | SURGEON GENERAL'S WARNING: Quitting Smoking Now Greatly Reduces Serious Risks to Your Health. |
| 3 rd Quarter:
(July 1 – Sept. 30) | SURGEON GENERAL'S WARNING: Smoking Causes Lung Cancer, Heart Disease, Emphysema, And May Complicate Pregnancy. |
| 4 th Quarter:
(Oct. 1 – Dec. 31) | SURGEON GENERAL'S WARNING: Smoking By Pregnant Women May Result in Fetal Injury, Premature Birth, And Low Birth Weight. |

The above warnings will appear exactly as shown on the 8mg sample cartons submitted on January 4, 2008, and the corrected sample packs and 5 mg cartons submitted on March 26, 2008.

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

Konci has no plans of advertising at this time. In the event Konci decides to advertise in the future they will do so in compliance with warning plan approved on November 12, 2003.

Please do not hesitate to call me should you have any questions or comments regarding this matter. We look forward to hearing from you.

Very truly yours,

Joseph T. Wong

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

AMERICAN BLEND



YH-09-4

20
UNDERAGE
SALE
PROHIBITED

YY
+

**GOLDEN
DEER**
KING SIZE

YH-09-

A8
美国版4



AMERICAN BLEND

**GOLDEN
DEER**
KING SIZE

ULTRA LIGHTS

5 mg.

PRODUCED BY SHANGHAI CIGARETTE FACTORY
SHANGHAI TOBACCO (GROUP) CORPORATION



**GOLDEN
DEER**
KING SIZE



FILTER CIGARETTES



6 901028 073035
FSC

9 mg.

ULTRA LIGHTS

**GOLDEN
DEER**
KING SIZE

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

MADE IN CHINA

专供出口

WILDEN
KING SIZE

6 901028 073134
FSC

PRODUCED BY SHANGHAI CIGARETTE FACTORY
SHANGHAI TOBACCO (GROUP) CORPORATION

AMERICAN BLEND



**GOLDEN
DEER**

KING SIZE

8
mg.

LIGHTS

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

**GOLDEN
DEER**
KING SIZE



UNDERAGE
SALE
PROHIBITED



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

Division of Advertising Practices

April 22, 2008

Joseph T. Wong, Esq.
100 Lafayette Street, 7th Floor
New York, NY 10013

Dear Mr. Wong:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, et seq. ("the Cigarette Act"). Pursuant to that delegation, on December 17, 2002, I approved a plan filed on behalf of Konci G & D Management Group (USA) Inc. ("Konci"), calling for quarterly rotation of the four health warnings on packaging for the Super Lights variety of the Golden Deer brand of cigarettes. A modification to Konci's rotation plan was approved on November 12, 2003, and a plan expansion to include six additional varieties of the Golden Deer brand was approved on September 4, 2007. You now propose in a letter dated April 7, 2008 to modify the display of the health warnings on packaging for the "5mg" and "8mg" King Size hard pack varieties of the Golden Deer brand.

It appears that the health warnings on the sample "8mg" cartons submitted with your January 4, 2008 letter, and the revised sample packs and cartons submitted with your March 26, 2008 letter continue to meet the size and conspicuousness requirements of the Cigarette Act.¹

The approval of Konci's cigarette health warning display plan is an approval only of its plan for displaying the four health warnings mandated by the Cigarette Act. It is not in any way an approval of any other statements or representations, including, but not limited to, statements regarding the trade name "Golden Deer King Size 5 mg" and "Golden Deer King Size 8 mg," made on the packaging of or in advertising or promotional materials for Golden Deer cigarettes.

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

Very truly yours,

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

Mary K. Engle
Associate Director

¹ Although the warnings on the packs for both varieties and the "5mg" cartons initially submitted were not sufficiently conspicuous, corrected samples were submitted. This approval only pertains to packaging that meets the requirements of the Cigarette Act.



Commonwealth

B R A N D S, I N C.

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

April 16, 2008

RE: COMMONWEALTH BRANDS INC. CIGARETTE LABELING ROTATION AND ADVERTISING PLANS

Dear Ms. Engle:

The following provides a supplement to Commonwealth's plan to add the West brand approved on March 5, 2008, to add the following West brand styles.

West will be offered in ten additional styles:

- Medium Filter King Size Box
- Super Lights Filter King Size Box
- Original Ice Filter King Size Box
- Ice Filter King Size Box
- Ultra Lights King Size Box
- Medium Filter 100 Box
- Super Lights Filter 100 Box
- Original Ice Filter 100 Box
- Ice Filter 100 Box
- Ultra Lights Filter 100 Box

Based on the sales volume for the one-year period ending December 31, 2007, it appears that one USA Gold brand style (Full Flavor Filter King Size Box) and one Sonoma brand style (Full Flavor Filter King Size Box) will exceed one fourth of one percent of cigarettes sold in the United States. The USA Gold brand style (Full Flavor Filter King Size Box) and the Sonoma brand style (Full Flavor King Size Box) will continue to follow the quarterly rotation schedules previously approved for these styles. A listing of all Commonwealth Brands' styles is attached at Exhibit A. The sales figures for each of Commonwealth Brands' styles that qualified for the exemption for the one-year period ending December 31, 2007, are reported in the attached Exhibit B.

Sample packs and cartons for each brand style of West Medium Filter King Size Box, Super Lights Filter King Size Box, Original Ice Filter King Size Box, Ice King Size Filter Box, Ultra Lights Filter King Size Box, Medium Filter 100 Box, Super Lights Filter 100 Box, Original Ice Filter 100 Box, Ice Filter 100 Box and Ultra Lights Filter 100 Box were enclosed with my April 4, 2008 letter. The four health warnings will appear exactly as shown on those samples. The warnings read precisely as required by the Cigarette Act.

900 Church Street, Bowling Green, KY 42102 Ph. (270) 781-9100 Fax (270) 781-7651

www.commonwealthbrands.com
An IMPERIAL TOBACCO GROUP company

For all West brand styles, each of the four statutory warning labels will be displayed an equal number of times on all packages and cartons in a process during manufacturing that will insure an equal number of each warning notice being used for packages and cartons for each brand style for the one-year period beginning on the date of approval of this plan. To insure this, Commonwealth will require one-fourth of each package and carton material order to be printed with each of the four warnings. Commonwealth will maintain records documenting compliance with the rotation plan.

We will continue to be in compliance with our plan for advertising the West brand as set out in our March 3, 2008, letter. Our rotation schedule is set out at Exhibit C.

If you require any additional information, please contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "W. H. Melton", written in a cursive style.

William H. Melton
Vice President, Compliance and Regulations

EXHIBIT A

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

BRAND STYLES AS OF APRIL 16, 2008

BRAND STYLE

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

TUSCANY	FULL FLAVOR FILTER KING BOX
TUSCANY	FULL FLAVOR FILTER 100'S BOX
TUSCANY	LIGHT FILTER KING BOX
TUSCANY	LIGHT FILTER 100'S BOX
TUSCANY	ULTRA LIGHT 100'S BOX
TUSCANY	MENTHOL FILTER KING BOX
TUSCANY	MENTHOL LIGHT FILTER KING BOX
TUSCANY	MENTHOL LIGHT FILTER 100'S BOX

USA GOLD	FULL FLAVOR FILTER KING SIZE SOFT PACK
USA GOLD	FULL FLAVOR FILTER 100'S BOX
USA GOLD	FULL FLAVOR FILTER 100'S SOFT PACK
USA GOLD	LIGHT FILTER KING SIZE SOFT PACK
USA GOLD	LIGHT FILTER KING SIZE BOX
USA GOLD	LIGHT FILTER 100'S BOX
USA GOLD	LIGHT FILTER 100'S SOFT PACK
USA GOLD	ULTRA LIGHT FILTER KING SIZE SOFT PACK
USA GOLD	ULTRA LIGHT FILTER 100'S SOFT PACK
USA GOLD	ULTRA LIGHT FILTER 100'S BOX
USA GOLD	MENTHOL LIGHT FILTER KING SIZE SOFT PACK
USA GOLD	MENTHOL LIGHT FILTER 100'S BOX
USA GOLD	MENTHOL LIGHT FILTER 100'S SOFT PACK
USA GOLD	MENTHOL FILTER KING SIZE SOFT PACK
USA GOLD	MENTHOL FILTER KING SIZE BOX
USA GOLD	MENTHOL FILTER 100'S SOFT PACK
USA GOLD	MENTHOL FILTER 100'S BOX
USA GOLD	NON FILTER KING SIZE SOFT PACK

WEST	FULL FLAVOR FILTER KING SIZE BOX
WEST	LIGHT FILTER KING SIZE BOX
WEST	MENTHOL FILTER KING SIZE BOX
WEST	MENTHOL LIGHT FILTER KING BOX
WEST	FULL FLAVOR FILTER 100'S BOX
WEST	LIGHT FILTER 100'S BOX
WEST	MENTHOL FILTER 100'S BOX
WEST	MENTHOL LIGHT FILTER 100'S BOX
WEST	MEDIUM FILTER KING SIZE BOX
WEST	SUPER LIGHTS FILTER KING SIZE BOX
WEST	ORIGINAL ICE FILTER KING SIZE BOX
WEST	ICE FILTER KING SIZE BOX
WEST	ULTRA LIGHTS KING SIZE BOX
WEST	MEDIUM FILTER 100 BOX
WEST	SUPER LIGHTS FILTER 100 BOX
WEST	ORIGINAL ICE FILTER 100 BOX
WEST	ICE FILTER 100 BOX
WEST	ULTRA LIGHT FILTER 100 BOX

BRAND STYLES UTILIZING THE QUARTERLY WARNING STATEMENT ROTATION:

USA GOLD	FULL FLAVOR FILTER KING SIZE BOX
SONOMA	FULL FLAVOR FILTER KING SIZE BOX

Exhibit B

Commonwealth Brands, Inc.
 Sales Volume by Style
 January 1, 2007 - December 31, 2007

Brand	Item Number	Description	Quantity Ordered	STICKS
MA10	00200	MALIBU LIGHT 120	TOTAL	
MA10	00201	MALIBU LT 100'S	TOTAL	
MA10	00202	MALIBU ULT 100'S	TOTAL	
MA10	00203	MALIBU MT LT 100'S	TOTAL	
MA10	00204	Malibu Lt SL	TOTAL	
MA10	00205	MALIBU UT LT SL	TOTAL	
MA10	00206	MALIBU MN LT SL	TOTAL	
MA10	00207	MALIBU MENTHOL LIGHT 120	TOTAL	
MA10			TOTAL	
RV10	03851	Riviera Menthol Kings	TOTAL	
RV10	03853	Riviera Menthol 100's	TOTAL	
RV10	03854	Riviera Kings Box	TOTAL	
RV10	03855	Riviera Menthol 100's Box	TOTAL	
RV10			TOTAL	
SN10	04269	Sonoma FF Ment 100 Box	TOTAL	
SN10	04274	Sonoma FF Menthol King Box	TOTAL	

Commonwealth Brands, Inc.
 Sales Volume by Style
 January 1, 2007 - December 31, 2007

Brand	Item Number	Description	Quantity Ordered	STICKS
SN10	04275	Sonoma Light Menthol King Box TOTAL	[REDACTED]	[REDACTED]
SN10	04276	Sonoma FF King Box 6M TOTAL	[REDACTED]	[REDACTED]
SN10	04277	Sonoma FF 100 Box TOTAL	[REDACTED]	[REDACTED]
SN10	04278	Sonoma Menthol Lt 100 6M TOTAL	[REDACTED]	[REDACTED]
SN10	04279	SONOMA FF MENTHOL 100 TOTAL	[REDACTED]	[REDACTED]
SN10	04280	Sonoma Ultra Lt 100 6M TOTAL	[REDACTED]	[REDACTED]
SN10	04281	Sonoma Light 100 6M TOTAL	[REDACTED]	[REDACTED]
SN10	04282	Sonoma FF 100 6M TOTAL	[REDACTED]	[REDACTED]
SN10	04283	Sonoma Non-Filter King TOTAL	[REDACTED]	[REDACTED]
SN10	04284	Sonoma Light King Box 6M TOTAL	[REDACTED]	[REDACTED]
SN10	04285	Sonoma Light 100 Box 6M TOTAL	[REDACTED]	[REDACTED]
SN10	34269	LIP Sonoma FEM 100 Box TOTAL	[REDACTED]	[REDACTED]
SN10	34274	LIP Sonoma FF Ment Kg Box TOTAL	[REDACTED]	[REDACTED]
SN10	34275	LIP Sonoma Lt Ment Kg Box TOTAL	[REDACTED]	[REDACTED]
SN10	34276	LIP Sonoma FF King Box 6M TOTAL	[REDACTED]	[REDACTED]
SN10	34277	LIP Sonoma FF 100 Box TOTAL	[REDACTED]	[REDACTED]

Commonwealth Brands, Inc.
 Sales Volume by Style
 January 1, 2007 - December 31, 2007

Brand	Item Number	Description	Quantity Ordered	STICKS
SN10	34278	LIP Sonoma Ment Lt 100 GM TOTAL	[REDACTED]	[REDACTED]
SN10	34279	LIP SONOMA FF MENT 100 TOTAL	[REDACTED]	[REDACTED]
SN10	34280	LIP Sonoma Ultra Lt 100 GM TOTAL	[REDACTED]	[REDACTED]
SN10	34281	LIP Sonoma Light 100 GM TOTAL	[REDACTED]	[REDACTED]
SN10	34282	LIP Sonoma FF 100 GM TOTAL	[REDACTED]	[REDACTED]
SN10	34283	LIP Sonoma Non-Filter King TOTAL	[REDACTED]	[REDACTED]
SN10	34284	LIP Sonoma Lt King Box GM TOTAL	[REDACTED]	[REDACTED]
SN10	34285	LIP Sonoma Lt 100 Box GM TOTAL	[REDACTED]	[REDACTED]
SN10		TOTAL	[REDACTED]	[REDACTED]
TU10	05240	Tuscany Full Flavor King Box TOTAL	[REDACTED]	[REDACTED]
TU10	05241	Tuscany Full Flavor 100 Box TOTAL	[REDACTED]	[REDACTED]
TU10	05242	Tuscany Light King Box TOTAL	[REDACTED]	[REDACTED]
TU10	05244	Tuscany Light 100 Box TOTAL	[REDACTED]	[REDACTED]
TU10	05245	Tuscany Ult Lt 100 Box TOTAL	[REDACTED]	[REDACTED]
TU10	05264	Tuscany FF Menthol KG Box TOTAL	[REDACTED]	[REDACTED]
TU10	05265	Tuscany Light Menthol King Box TOTAL	[REDACTED]	[REDACTED]

Commonwealth Brands, Inc.
 Sales Volume by Style
 January 1, 2007 - December 31, 2007

Brand	Item Number	Description	Quantity Ordered	STICKS
TU10	05266	Tuscany Lt Men 100 Box TOTAL	[REDACTED]	[REDACTED]
TU10	35240	LIP Tuscany FF King Box TOTAL	[REDACTED]	[REDACTED]
TU10	35241	LIP Tuscany FF 100 Box TOTAL	[REDACTED]	[REDACTED]
TU10	35242	LIP Tuscany Light King Box TOTAL	[REDACTED]	[REDACTED]
TU10	35244	LIP Tuscany Light 100 Box TOTAL	[REDACTED]	[REDACTED]
TU10	35245	LIP Tuscany Ult Lt 100 Box TOTAL	[REDACTED]	[REDACTED]
TU10	35264	LIP Tuscany FF Menthol KG Box TOTAL	[REDACTED]	[REDACTED]
TU10	35265	LIP Tuscany Lt Ment King Box TOTAL	[REDACTED]	[REDACTED]
TU10	35266	LIP Tuscany Lt Men 100 Box TOTAL	[REDACTED]	[REDACTED]
TU10		TOTAL	[REDACTED]	[REDACTED]
UG10	01208	USA Gold FF Menthol King 6M TOTAL	[REDACTED]	[REDACTED]
UG10	01209	USA Gold Full Flavor 100 6M TOTAL	[REDACTED]	[REDACTED]
UG10	01210	USA Gold Light 100 Box TOTAL	[REDACTED]	[REDACTED]
UG10	01211	USA Gold FF 100 Box TOTAL	[REDACTED]	[REDACTED]
UG10	01212	USA Gold FF Menthol KG Box 6M TOTAL	[REDACTED]	[REDACTED]
UG10	01213	USA Gold Ultra Lt 100 Box TOTAL	[REDACTED]	[REDACTED]

Commonwealth Brands, Inc.
 Sales Volume by Style
 January 1, 2007 - December 31, 2007

Brand	Item Number	Description	Quantity Ordered	STICKS
UG10	01214	USA Gold FF Menthol 100 Box TOTAL	[REDACTED]	[REDACTED]
UG10	01215	USA Gold Non-Filter King TOTAL	[REDACTED]	[REDACTED]
UG10	01216	USA Gold FF King Box 6M TOTAL	[REDACTED]	[REDACTED]
UG10	01217	USA Gold Lights Kings Box 6M TOTAL	[REDACTED]	[REDACTED]
UG10	01218	USA Gold Ultra Light King TOTAL	[REDACTED]	[REDACTED]
UG10	01219	USA Gold Ultra Lt 100 6M TOTAL	[REDACTED]	[REDACTED]
UG10	01228	USA Gold Light 100 6M TOTAL	[REDACTED]	[REDACTED]
UG10	01232	USA Gold Lt Men 100 Box TOTAL	[REDACTED]	[REDACTED]
UG10	01233	USA Gold Light King 6M TOTAL	[REDACTED]	[REDACTED]
UG10	01234	USA Gold Full Flavor Kg 6M TOTAL	[REDACTED]	[REDACTED]
UG10	01235	USA Gold Menthol Light Kings TOTAL	[REDACTED]	[REDACTED]
UG10	01236	USA Gold Menthol Lt 100 6M TOTAL	[REDACTED]	[REDACTED]
UG10	01237	USA Gold FF Menthol 100's 6M TOTAL	[REDACTED]	[REDACTED]
UG10	05245	Tuscany Ult Lt 100 Box TOTAL	[REDACTED]	[REDACTED]
UG10	31208	LIP USA Gold FF Ment Kg 6M TOTAL	[REDACTED]	[REDACTED]
UG10	31209	LIP USA Gold FF 100 6M TOTAL	[REDACTED]	[REDACTED]

Commonwealth Brands, Inc.
 Sales Volume by Style
 January 1, 2007 - December 31, 2007

Brand	Item Number	Description	Quantity Ordered	STICKS
UG10	31210	LIP USA Gold Light 100 Box TOTAL	[REDACTED]	[REDACTED]
UG10	31211	LIP USA Gold FF 100 Box TOTAL	[REDACTED]	[REDACTED]
UG10	31212	LIP USA Gold FF Ment KG Box 6M TOTAL	[REDACTED]	[REDACTED]
UG10	31213	LIP USA Gold Ult Lt 100 Box TOTAL	[REDACTED]	[REDACTED]
UG10	31214	LIP USA Gold FF Ment 100 Box TOTAL	[REDACTED]	[REDACTED]
UG10	31215	LIP USA Gold Non-Filter 6M TOTAL	[REDACTED]	[REDACTED]
UG10	31216	LIP USA Gold FF Kg Box 6M TOTAL	[REDACTED]	[REDACTED]
UG10	31217	LIP USA Gold Lt Kg Box 6M TOTAL	[REDACTED]	[REDACTED]
UG10	31218	LIP USA Gold Ul Lt King TOTAL	[REDACTED]	[REDACTED]
UG10	31219	LIP USA Gold Ul Lt 100 6M TOTAL	[REDACTED]	[REDACTED]
UG10	31228	LIP USA Gold Light 100 6M TOTAL	[REDACTED]	[REDACTED]
UG10	31232	LIP USA Gold Lt Men 100 Box TOTAL	[REDACTED]	[REDACTED]
UG10	31233	LIP USA Gold Light King 6M TOTAL	[REDACTED]	[REDACTED]
UG10	31234	LIP USA Gold FF Kg 6M TOTAL	[REDACTED]	[REDACTED]
UG10	31235	LIP USA Gold Ment Lt Kg TOTAL	[REDACTED]	[REDACTED]
UG10	31236	LIP USA Gold Ment Lt 100 6M TOTAL	[REDACTED]	[REDACTED]

Commonwealth Brands, Inc.
Sales Volume by Style
January 1, 2007 - December 31, 2007

<u>Brand</u>	<u>Item Number</u>	<u>Description</u>	<u>Quantity Ordered</u>	<u>STICKS</u>
UG10	31237	LIP USA Gold FF Ment 100 GM		
		TOTAL	[REDACTED]	[REDACTED]
UG10				
		TOTAL	[REDACTED]	[REDACTED]
		FINAL TOTALS		
		TOTAL	[REDACTED]	[REDACTED]

*** END OF REPORT ***

EXHIBIT C

COMMONWEALTH BRANDS
ADVERTISING ROTATION PLAN

QUARTER IN WHICH
MATERIALS ARE PRODUCED

WARNING NOTICE UTILIZED

	BRAND			
	USA GOLD	RIVIERA	SONOMA	DAVIDOFF
FIRST	A	B	C	A
SECOND	B	C	D	B
THIRD	C	D	A	C
FOURTH	D	A	B	D
	MONTCLAIR	MALIBU	TUSCANY	MULTIBRAND/ NON SPECIFIC
FIRST	D	D	B	A
SECOND	A	A	C	B
THIRD	B	B	D	C
FOURTH	C	C	A	D
	WEST			
FIRST	C			
SECOND	D			
THIRD	A			
FOURTH	B			

- 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.**



UNDER NO
CIRCUMSTANCES
PROHIBITED

West

ORIGINAL
SUPER LIGHTS

West

20 CLASS A CIGARETTES

West

20 CLASS A CIGARETTES

ORIGINAL
SUPER LIGHTS

West

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



COMMONWEALTH
BRANDS INC.
REIDMILL, NC
27720

West



West[®]

ORIGINAL
MEDIUM

West[®]

ORIGINAL
MEDIUM

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

West[®]

ORIGINAL
MEDIUM





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

Division of Advertising Practices

April 22, 2008

Mr. William H. Melton
Vice President, Compliance and Regulations
Commonwealth Brands, Inc.
900 Church St.
Bowling Green, KY 42101

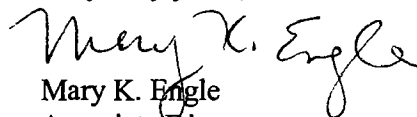
Dear Mr. Melton:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, on March 5, 2008, I approved a plan filed on behalf of Commonwealth Brands Inc. ("Commonwealth") calling for quarterly rotation of the four health warnings in advertising for the West brand of cigarettes, and for the simultaneous display of the four health warnings on the packaging of eight hard pack varieties of that brand. In a letter dated April 16, 2008, you now propose to expand Commonwealth's plan for the display of the warnings on packaging to include ten additional varieties of the West brand.

Commonwealth's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your April 4, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness. Commonwealth's expansion of its plan for the display of the four health warnings on packaging for the West brand is hereby approved for the following ten hard pack varieties: Medium King, Ultra Light King, Super Light King, Original Ice King, Ice King, Medium 100's, Ultra Lights 100's, Super Light 100's, Original Ice 100's, and Ice 100's. This approval is effective on the date of this letter and ends on April 21, 2009. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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

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.



1571 N.W. 93rd Ave, Miami, FL 33172
Tel: 305-597-0001
Fax: 305-597-0500
e-mail: info@belcorpamerica.com

April 18, 2008

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 the Derby and GP Galaxy Pro
Brands of Cigarettes

Dear Ms. Schools:

Belcorp of America, Inc. hereby submits a Surgeon General Warning Rotation Plan as required under the Federal Cigarette Labeling and Advertising Act of 1984 (15 U.S.C. § 1331 (1998), et seq.). Roberto Ribeiro is the president of the applicant, and the corporate address for the company is Belcorp of America Inc. 1571 N.W. 93rd Avenue, Miami, Florida 33172. Belcorp hereby requests a withdrawal of the FTC approval of our plans for display of the health warnings on the packaging of and in advertising for the following cigarette brands: Firststar, GP Classic, GXP, San Marino and GP Club. Belcorp also has rotation plans approved by the FTC for the following Brands: GP, First One and Rich. We are currently applying for a rotation plan for GP Galaxy Pro and Derby brands of cigarettes. The cigarettes covered by the proposed plan are the following brand styles of both the Derby and GP Galaxy Pro Brands of cigarettes.

Full Flavor 100's soft pack, Light 100's soft pack, Ultra Light 100's soft pack, Menthol 100's soft pack and Menthol lights 100's soft pack.

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 packs and cartons submitted with our letters of February 18, 2008 and the corrected packs and cartons submitted on March 19, 2008. 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 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) 597-0001.

Respectfully submitted



Roberto Ribeiro
President

BELCORP OF AMERICA, INC.

SCHEDULE FOR QUARTELY ROTATION

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

The warnings are as follows:

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

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

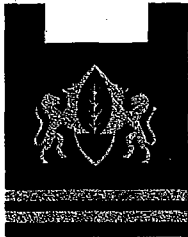
B. SURGEONS GENERAL'S WARNINGS: Cigarette Smoke Contains Carbon Monoxide.

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.
20
FILTER
CIGARETTES



UNDERAGE
SALE
PROHIBITED



DERBY



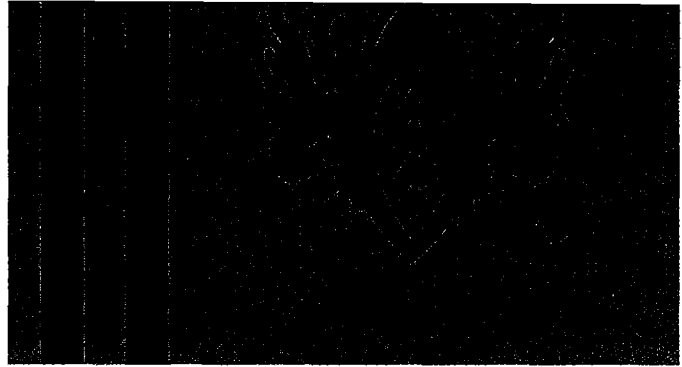
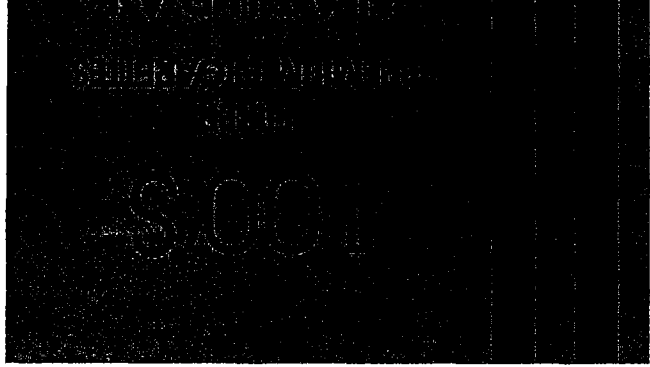
DERBY

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

MADE IN U.S.A.



DERBY
FULL FLAVOR
100'S

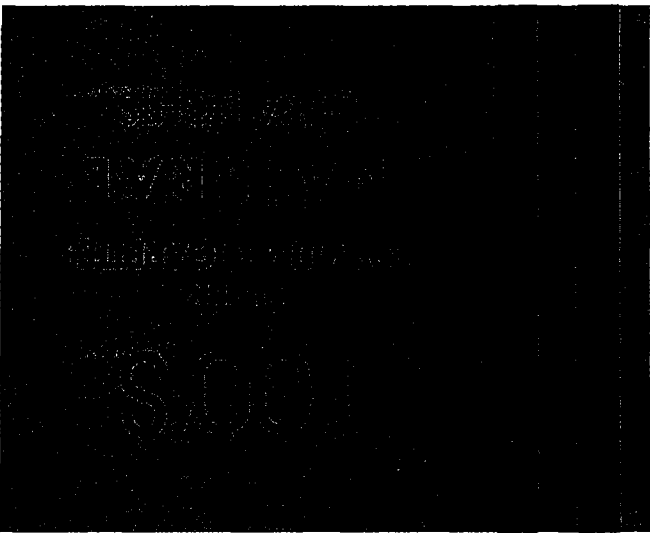


UNDERAGE
SALE
PROHIBITED

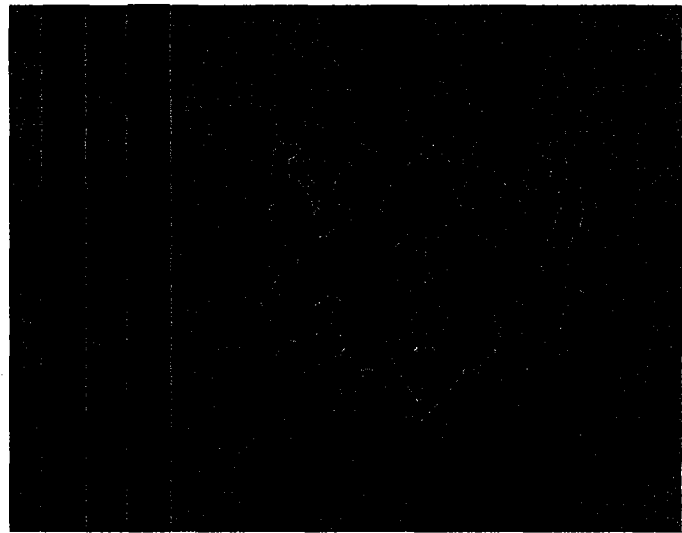


100'S
MINT
NATURAL
ULTRA LIGHTS

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



DERBY





GP Galaxy Pro

CLASS A
20
FILTER
CIGARETTES



GP Galaxy Pro

UNDERAGE
SALE
PROHIBITED

GP

100'S

FILTER
PREMIUM CIGARETTES
ULTRA LIGHTS

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

GP

100'S

FILTER
PREMIUM CIGARETTES
ULTRA LIGHTS

MADE IN U.S.A.



GP 100'S

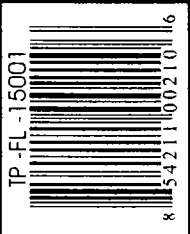
ULTRA LIGHTS

GP

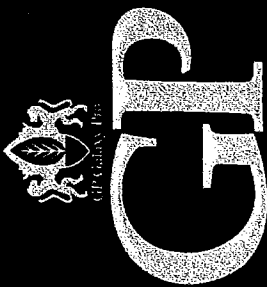
100'S

FULL FLAVOR
PREMIUM CIGARETTES

FILTER



**UNDERAGE
SALE
PROHIBITED**



100'S

FILTER
PREMIUM CIGARETTES
FULL FLAVOR

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

GP

100'S

FULL FLAVOR
PREMIUM CIGARETTES

FILTER



Division of Advertising Practices

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

April 22, 2008

Mr. Roberto Ribeiro
Belcorp of America, Inc.
1571 N.W. 93rd Ave.
Miami, FL 33172

Dear Mr. Ribeiro:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Belcorp of America, Inc. ("Belcorp") on April 18, 2008 calling for quarterly rotation of the four health warnings on the packaging of certain varieties of the Derby and GP Galaxy Pro brands of cigarettes.

The warnings on the sample packs and cartons submitted with your February 18, 2008 letter, and the revised sample packs and cartons submitted with your March 19, 2008 letter appear to meet the requirements of the Cigarette Act for size and conspicuousness.¹ Belcorp's plan for the display of the four health warnings on packaging of the Derby and GP Galaxy Pro brands is hereby approved for the following five soft pack varieties: Full Flavor 100's, Lights 100's, Ultra Lights 100's, Menthol 100's, and Menthol Lights 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.

You also request in your April 18, 2008 letter to withdraw your October 9, 2002, April 10, 2003, April 24, 2003, September 9, 2003, and October 25, 2005 approvals of Belcorp's health warning statement plans for the FirStar, GP Classic, GXP, San Marino, and GP Club brands of cigarettes. That request is hereby granted.

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

¹ Although the warnings on some of the packs and cartons originally submitted were not sufficiently conspicuous, corrected samples were submitted. This approval only pertains to packaging that meets the requirements of the Cigarette Act.

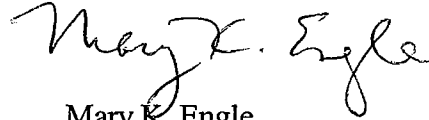
² Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Mr. Roberto Ribeiro
April 22, 2008
Page 2

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

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

Very truly yours,

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

Mary K. Engle
Associate Director

April 22, 2008

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

Re: 2008 Cigarette Warning Label Rotation

Dear Ms. Finegold:

ITL (USA) Limited will satisfy the de minimus requirements of Title 15 Commerce and Trade, Chapter 36, Title 15, Section 1333(c)(2) of the U.S.C.A. with respect to all the brand styles listed below and we plan to simultaneously display all four warning labels listed in Title 15, Section 1333(a) of the U.S.C.A. Total sales for calendar year 2007 were [REDACTED] cigarettes. Anticipated sales for calendar year 2008 are not expected to be exceeded [REDACTED] cigarettes.

ITL (USA) Limited will display the four (4) Surgeon General Cigarette Warnings (exactly as shown on the packaging submitted on April 3, 2008 for duMaurier (KS, distinct KS, Premiere KS, Reg, Distinct Reg), May 24 2007 for duMaurier Special 100mm, June 10, 2005 for Player's and April 18, 2008 for Matinee) equalizing the four warnings on the packs and cartons of each of our brand styles over the course of one year beginning on the date of approval of this Plan (each pack and carton contain one of the four Surgeon General Warnings).

07774 duMaurier KS	37374 Matinee KS	170675 Player's Regular Size
01074 duMaurier Distinct KS	225074 Matinee Mellow KS	172675 Player's Light Regular Size
01174 duMaurier Premiere KS		174675 Player's Extra Light Regular Size
29474 duMaurier Reg		175675 Player's Light King Size
56374 duMaurier Distinct Reg		177675 Player's Extra Light King Size
33774 duMaurier Special 100mm		

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

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

Sincerely,



Denis Faucher
President

ITL (USA) Limited
An affiliate of
Imperial Tobacco Canada Limited

One Blue Hill Plaza
P.O. Box 1571
Pearl River, NY 10965-1571
United States

Tel. (845) 735-3135
Fax (845) 735-3568
Customer Orders 1 800 872-4851

Selected packaging samples from those
submitted with the plan.

NOT FOR SALE
VENTE INTERDITE
IN / AU CANADA FSC

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



DU MAURIER



DU MAURIER

IMPERIAL BRANDS LTD. WWW.1-800-311-2000.CA
MONTREAL, CANADA H3C 3L6
MADE IN MEXICO

LA SAVEUR
CLASSIQUE DU MAURIER



CLASSIC DU MAURIER
FLAVOUR



REIIRWMP

CC1011247



DUMAURIER
SPECIAL



DUMAURIER
SPECIAL

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



FSC

*Fine Tobacco • Smooth Taste
Superior Quality*



Since 1913

ALLAN RAMSAY & COMPANY LTD. • MONTRÉAL • CANADA H3C 3L6
UNDER LICENSE FROM THE TRADE-MARK PROPRIETOR
MADE IN MEXICO
www.18005631913.ca

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

Matinée



25 CLASS A KING SIZE
CIGARETTES



606600130

31

VELOUTÉE

Matinée

8/25-200 CIGARETTES
KING SIZE

MEL

Matinée



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



FSC

0 59300 50442 8

Fine Tobacco • Smooth Taste
Superior Quality

Since 1913

ALLAN RAMSAY & COMPANY LTD. • MONTRÉAL • CANADA H3C 3L6
UNDER LICENSE FROM THE TRADE-MARK PROPRIETOR
MADE IN MEXICO
www.18005631913.ca



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

Division of Advertising Practices

April 24, 2008

Mr. Denis Faucher
President
ITL (USA) Limited
One Blue Hill Plaza
P.O. Box 1571
Pearl River, NY 10965-1571

Dear Mr. Faucher:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by ITL (USA) Limited ("ITL") on April 22, 2008 calling for the simultaneous display of the four health warnings on the packs and cartons of certain varieties of the duMaurier, Matinee, and Player's brands of cigarettes.

ITL's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The health warnings on the sample packs and cartons submitted with your June 10, 2005, May 24, 2007, and April 3 and April 18, 2008 letters appear to comply with the requirements of the Cigarette Act for size and conspicuousness. ITL's plan for the display of the health warnings on packaging is hereby approved for six duMaurier varieties (King Size, Distinct King Size, Premiere King Size, Regular, Distinct Regular, and Special 100's), two Matinee varieties (King Size and Mellow King Size), and five Player's varieties (Regular Size, Light Regular Size, Extra Light Regular Size, Light King Size, and Extra Light King Size). This approval is effective on the date of this letter and ends on April 23, 2009. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

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

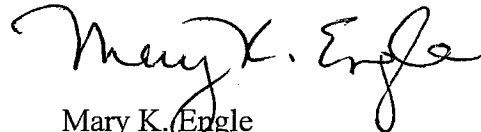
¹Knowingly and willfully making false statements to a federal government agency is a crime punishable by a fine and/or imprisonment. 18 U.S.C. § 1001.

Mr. Denis Faucher
April 24, 2008
Page 2

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

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

Very truly yours,

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

Mary K. Engle
Associate Director



SANDIA TOBACCO MANUFACTURERS INC.

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

April 24, 2008

CONTAINS TRADE SECRETS
AND CONFIDENTIAL INFORMATION
NOT FOR PUBLIC DISCLOSURE

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

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

Ladies and Gentlemen:

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

Sandia submitted an Equalization Plan on April 12, 2007 and the Plan was approved on April 18, 2007 for the Sandia brand. Sandia submitted an Equalization Plan on March 1, 2007 and the Plan was approved on March 14, 2007 for the Royal brand. There have been no changes to the packaging, but we are adding four 100s Box brand styles to the Sandia line. Sandia submitted the labels for packs for the four 100s Box styles with a letter dated March 6, 2008. We submitted the cartons for the four 100s Box styles with letters dated March 28, 2008 and April 17, 2008. The cigarettes covered by this plan are the following brand styles of U.S. manufactured Sandia and Royal brand cigarettes, which includes health warnings complying with the Surgeon General warning language set forth in the statute:

1. Sandia Full Flavor King Soft
2. Sandia Full Flavor 100 Soft
3. Sandia Light King Soft
4. Sandia Light 100 Soft
5. Sandia Ultra Light King Soft
6. Sandia Ultra Light 100 Soft
7. Sandia Menthol King Soft
8. Sandia Menthol 100 Soft
9. Sandia Menthol Light King Soft
10. Sandia Menthol Light 100 Soft
11. Sandia Full Flavor 100s Box
12. Sandia Light 100s Box

13. Sandia Menthol 100s Box
14. Sandia Menthol Light 100s Box
15. Royal Full Flavor Kings Soft
16. Royal Light Kings Soft
17. Royal Ultra Light Kings Soft
18. Royal Menthol Kings Soft
19. Royal Menthol Light Kings Soft
20. Royal Full Flavor 100s Soft
21. Royal Light 100s Soft
22. Royal Ultra Light 100s Soft
23. Royal Menthol 100s Soft
24. Royal Menthol Light 100s Soft

The company manufactured [REDACTED] sticks of the Sandia brand and [REDACTED] sticks of the Royal brand during 2007. These sales are less than one fourth, of one percent of all Cigarettes sold in the United States of America during that period. The Company anticipates manufacturing [REDACTED] sticks of Sandia brand and [REDACTED] sticks of Royal brand in 2008. More than one-half of the cigarettes manufactured by the company will be packaged into brand styles that meet this requirement of the Cigarette Act with respect to warning equalization, (i.e., less than one quarter of one percent).

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

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

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

The four (4) health warnings will appear exactly as they did on the packs and cartons of the Royal brand submitted to you on February 6, 2007, the Sandia brand submitted to you on January 29, 2004 and the additional Sandia Full Flavor 100s Box, Sandia Light 100s Box, Sandia Menthol 100s Box and Sandia Menthol Light 100s Box brand styles submitted with letters dated March 6, 2008, March 28, 2008 and April 17, 2008.

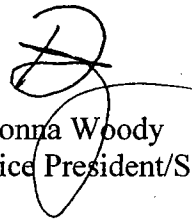
For advertising the Sandia brand, Sandia Tobacco Manufacturers, Inc. will remain in compliance with its advertising plan that was approved on February 3, 2004. We still do not advertise the Royal brand and do not intend to do so.

Although Sandia Tobacco Manufacturers, Inc. maintains a website at www.sandiatobacco.com we do not intend to advertise Sandia or Royal cigarettes on our website. Should we choose to advertise over the Internet we would submit a plan and receive approval prior to doing so.

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

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

Very truly yours,

A handwritten signature in black ink, appearing to be 'D. Woody', with a large loop at the end.

Donna Woody
Vice President/Secretary/Treasurer

Selected packaging samples from those
submitted with the plan.

SANDIA

SANDIA
MENTHOL
100's

SANDIA

MENTHOL
100's

PREMIUM BLEND

SANDIA
MENTHOL
100's

PREMIUM BLEND

MENTHOL
100's

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

14
0 6 9 0
5 6 7
8 7 6 5
9 8
10 11 12



SANDIA TOBACCO
MANUFACTURERS, INC.
MORIARTY, NEW MEXICO

20 CLASS A
CIGARETTES

SANDIA

SANDIA TOBACCO
MANUFACTURERS, INC.
MORIARTY, NEW MEXICO

200 CLASS A CIGARETTES
LIGHTS 100's
BOX

SANDIA

LIGHTS 100's
BOX

200 CLASS A CIGARETTES

PREMIUM BLEND

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

BOX

LIGHTS 100's

SANDIA

BOX

PREMIUM BLEND

200 CLASS A CIGARETTES



SALES TO MINORS
PROHIBITED



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

Division of Advertising Practices

April 25, 2008

Ms. Donna Woody
Sandia Tobacco Manufacturers Inc.
403 Camino Oriente
P.O. Box 429
Moriarty, NM 87035

Dear Ms. Woody:

The Federal Trade Commission has delegated to the Associate Director for Advertising Practices its authority to review cigarette health warning display plans submitted to the Commission pursuant to Section 1333(c) of the Federal Cigarette Labeling and Advertising Act, 15 U.S.C. §§ 1331, *et seq.* ("the Cigarette Act"). Pursuant to that delegation, I have reviewed a revised proposed plan filed by Sandia Tobacco Manufacturers Inc. ("Sandia") dated April 24, 2008, calling for the simultaneous display of the four health warnings on the packaging of certain varieties of the Sandia and Royal brands of cigarettes.

Sandia's sales appear to qualify for the aforementioned alternative to quarterly rotation of the warnings on packaging. The warnings on the sample packs and cartons submitted with your January 29, 2004, February 6, 2007, March 6 and 28, 2008, and April 17, 2008 letters appear to meet the requirements of the Cigarette Act for size and conspicuousness. Sandia's plan for the display of the four health warnings on packaging for the Sandia brand is hereby approved for the following fourteen varieties: Full Flavor King soft pack, Full Flavor 100's (soft pack and hard pack), Light King soft pack, Light 100's (soft pack and hard pack), Ultra Light King soft pack, Ultra Light 100's soft pack, Menthol King soft pack, Menthol 100's (soft pack and hard pack), Menthol Light King soft pack, and Menthol Light 100's (soft pack and hard pack). Sandia's plan for packaging for the Royal brand is hereby approved for the following ten soft pack varieties: Full Flavor King, Light King, Ultra Light King, Menthol King, Menthol Light King, Full Flavor 100's, Light 100's, Ultra Light 100's, Menthol 100's, and Menthol Light 100's. This approval is effective on the date of this letter and ends on April 24, 2009. Approval of the plan is contingent on its good faith implementation. We may ask for information demonstrating proper implementation of the plan.¹ The Cigarette Act provides that any person who violates its provisions is guilty of a misdemeanor.

If Sandia does decide to advertise the Royal brand in the future, it must submit a plan

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. Donna Woody
April 25, 2008
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detailing how it will comply with the requirements of the Cigarette Act with respect to display of the health warning statements in advertisements.

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

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

Very truly yours,

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

Mary K. Engle
Associate Director