



February 20, 2014

NOTICE TO ALL LICENSED DISTRIBUTORS AND WHOLESALERS

This Notice is being provided to you pursuant to Revenue and Taxation Code section 30165.1, subdivision (c)(3)(C).

MANUFACTURER CHANGE

This Notice concerns all styles of Smoker Friendly (SF) cigarettes. This Notice does not concern or impact any styles of Smoker Friendly (SF) roll-your-own tobacco (“RYO”) which will continue to be manufactured and listed on the California Tobacco Directory by Top Tobacco, LP.

Effective February 20, 2014, the California Tobacco Directory will reflect that all styles of Smoker Friendly (SF) cigarettes are manufactured by NASCO Products, LLC. Prior to February 20, 2014, Smoker Friendly (SF) cigarettes were manufactured by Commonwealth Brands, Inc. The Smoker Friendly (SF) cigarette brand family will remain on California Tobacco Directory, but **all of Smoker Friendly (SF) cigarettes previously manufactured by Commonwealth Brands, Inc. are subject to the sell-off process of Revenue and Taxation Code section 30165.1, subdivision (c)(3).**

Distributor and Wholesaler Responsibilities

Pursuant to Revenue and Taxation Code section 30165.1, subdivision (c)(3)(C), you must provide a copy of this Notice to each of your existing customers within seven (7) days. (Rev. & Tax. Code, § 30165.1, subd. (c)(3)(C).) Effective immediately, distributors and wholesalers may not sell any cigarettes listed in this Notice to a California retailer unless the retailer was provided a copy of this Notice. By law, distributors and wholesalers may purchase, stamp, or sell the cigarettes listed in this Notice for no more than forty (40) days. (Rev. & Tax. Code, § 30165.1, subd. (c)(3)(B).)

Retailer Responsibilities

A licensed retailer may possess, transport, or sell the tax-stamped cigarettes affected by this Notice of removal for no more than sixty (60) days. (Rev. & Tax. Code, § 30165.1, subd. (c)(3)(D).) After sixty (60) days, the brand families identified in this Notice are contraband and may not be sold or purchased in California, and will be subject to seizure and destruction under Revenue and Taxation Code sections 30436, subdivision (e), and section 30449, subdivision (b). (Rev. & Tax. Code, § 30165.1, subd. (c)(3)(E).)

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Questions About This Notice

Thank you for your cooperation. Please send inquiries to:

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WEBSITE: <http://oag.ca.gov/tobacco/directory>