



July 15, 2013

NOTICE TO ALL LICENSED DISTRIBUTORS AND WHOLESALERS

RE: Removal of Virginia Carolina Corporation from California Tobacco Directory

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

The Attorney General's Office has notified Virginia Carolina Corporation ("VCC") that it and its brand families have been removed from the California Tobacco Directory pursuant to Revenue and Taxation Code section 30165.1, subdivision (c)(1)(A), based upon VCC's breach of its 2011 Voluntary Compliance Agreement with California. The following brand families have been removed from the California Tobacco Directory:

- Boss;
- Diva;
- Star USA

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).)

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*** following July 15, 2013, the effective date of the removal. (Rev. & Tax. Code, § 30165.1, subd. (c)(3)(D).) After sixty (60) days following removal, the brand families identified in the notice of removal 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).)

Questions About This Notice

Thank you for your cooperation. Please send inquiries to:

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