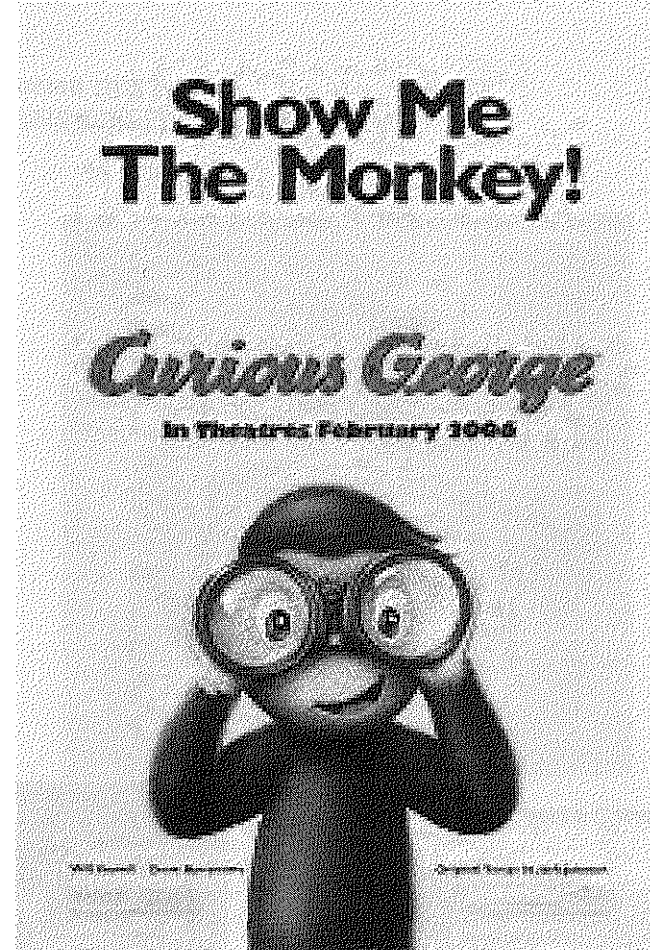
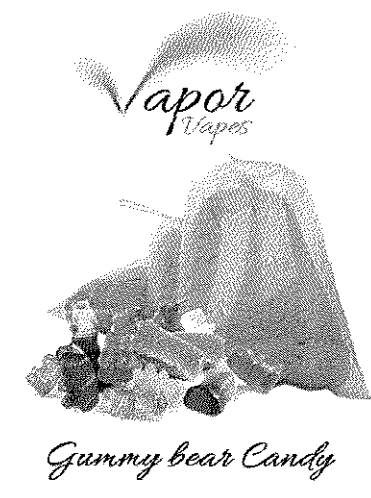
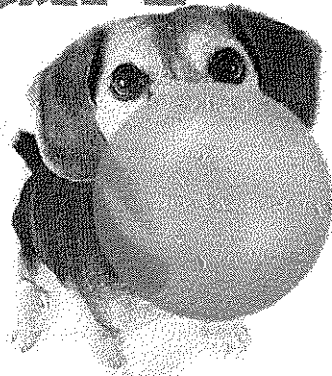


<http://vaporecigarettestore.com/menu/monkey-juice.html>
Accessed October 29, 2013





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BUBBLEGUM



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<http://www.store.e-cigarette-usa.com/e-Cig-Liquid-refill-10ml-Cotton-Candy-Flavor-10ml-CottonCandy.htm> Accessed 9/23/13

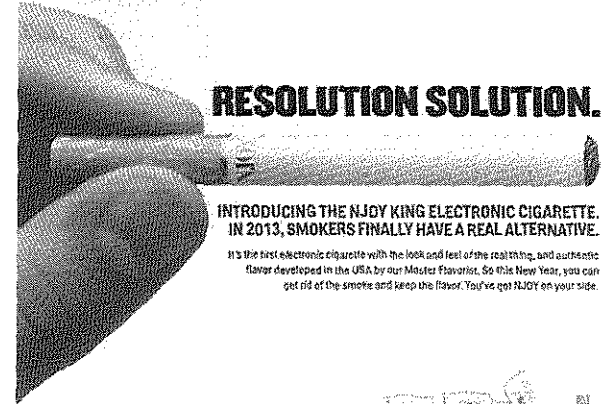
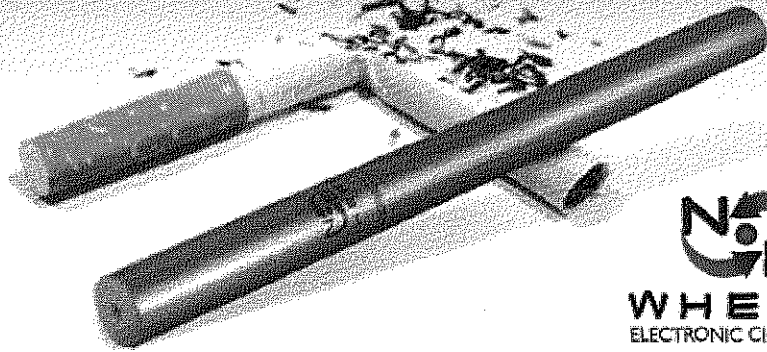
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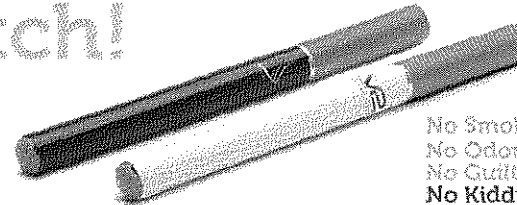


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<http://newhere.com/blog/quit-smoking-electronic-cigarettes/> Accessed 10/30/13

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Bloomberg

Tobacco Firms Save \$1 Billion With Kitty Litter in Cigars

By Anna Edney - Mar 1, 2013

A dozen tobacco companies have gained from a legal loophole that helped them avoid as much as \$1.1 billion in U.S. taxes.

Their secret: Using fillers such as the clay found in cat litter or stuffing the products with more tobacco to tip the scales in their favor. The heavier weight let the companies sidestep a 2,653 percent increase in a federal excise tax, taking advantage of a 2009 law that spared so-called big cigars.

There were 22 companies producing small cigars in the year before the law created the new tax structure, according to data from the Treasury Department's Alcohol and Tobacco Tax and Trade Bureau. Twelve of those companies, none of which the government would name, either switched to or increased production of large cigars in the year following the law, the bureau found.

"It shows what length the tobacco companies will go to avoid taxes and regulation that were designed to improve public health without regard to their customers," Danny McGoldrick, vice president of research at the Campaign for Tobacco Free Kids in Washington, said in a telephone interview. "They should equalize the tax to stop the shenanigans."

The practice has contributed to a doubling in sales of the weightier tobacco products and slowed a decade-long decline in tobacco use. The Centers for Disease Control and Prevention in an Aug. 2 report blamed sharp increases in adult consumption of pipe tobacco and cigarette-like cigars since 2008 on the 2009 law "that created tax disparities between product types."

Durbin Legislation

The Government Accountability Office estimated in an April report that "market shifts from roll-your-own to pipe tobacco and from small to large cigars reduced federal revenue by a range of \$615 million to \$1.1 billion from April 2009 through September 2011."

U.S. Senator Dick Durbin, an Illinois Democrat, introduced legislation Jan. 31 to close the loophole. The bill would equalize the tax structure so there wouldn't be an incentive to manipulate

products, generating \$3.6 billion in new tax revenue over 10 years, Christina Mulka, a spokeswoman, said by e-mail.

The loophole appears to have mainly benefited smaller tobacco companies. Reynolds American Inc. (RAI), the second-biggest U.S. tobacco company, doesn't operate in that market, David Howard, a spokesman for the Winston Salem, North Carolina-based company, said in an e-mail.

Altria Group Inc. (MO), the largest seller of tobacco in the U.S., said its John Middleton Co. unit had already been selling large cigars with its Black & Mild line before the change in the law. The company didn't have to make any shifts in how it formulates the cigars, which mostly are wood or plastic tipped and come as singles or in packs of two or five, David Sylvia, a spokesman for Richmond, Virginia-based Altria, said by phone.

Customer Demand

Prime Time International Co., a closely held tobacco company, sells some of its large cigars and flavored cigars in 20-count packs, similar to regular cigarettes. Closely held Cheyenne International LLC, based in Grover, North Carolina, also specializes in smaller-sized cigars that have a similar look and design of cigarettes.

Jack Wertheim, chairman of Phoenix-based Prime Time, said shifts into the "large" cigar market are about responding to customer demands. The company sells large and small cigars to satisfy customers who prioritize taste and quality and appease those who want a lower-priced product, he said.

Prime Time isn't saving on taxes, and any savings would be passed to the customer, Wertheim said.

Current rules require a rolled tobacco product to weigh at least 3 pounds per 1,000 to be labeled as a "large" or "premium" cigar, a category where taxes increased just 155 percent.

Nothing Illegal

The Treasury Department said tobacco companies aren't doing anything illegal by making their products heavier.

"If you meet the definition of a large cigar, then you're a large cigar," Thomas Hogue, a spokesman for the tobacco bureau, said in a telephone interview. "There's nothing in the Internal Revenue code that goes after the specifics on how that weight is achieved."

Hogue wouldn't provide the names of the tobacco makers switching to heavier products.

Cheyenne was found to make two kinds of cigars that look like cigarettes yet weigh enough to be taxed as big cigars. One of the two has a regular fiber filter; the other has filters made of white fiber cylinders surrounding a granular clay substance.

X-Ray Tests

Jim Pankow, a chemistry professor at Portland State University in Oregon, published the first measurements of how addictive nicotine is when delivered by tobacco smoke. He agreed to conduct X-ray diffraction tests on the weightier Cheyenne product on behalf of Bloomberg News and found the clay filters were made of sepiolite. The weighty mineral is used for absorption in waste treatment, industrial cleaners and pet litters, according to the European Industrial Minerals Association.

“They’re making products that are classified as cigars that are designed almost exactly like cigarettes,” Pankow said in a telephone interview.

The vast majority of Cheyenne’s cigars that are considered large began marketing in 2007, said Marc Scheineson, a partner at Alston & Bird LLP in Washington who is regulatory counsel for the tobacco company. He didn’t say when the company’s heavyweights hit shelves. He said less than 3 percent of the company’s sales come from little cigars and heavyweights.

The Alcohol and Tobacco Tax and Trade Bureau reviewed Cheyenne’s products to determine which excise class they fit in, he said.

“You can look at this as a loophole or tax planning or a way to perpetuate job growth or small business continuity,” Scheineson said in a telephone interview.

Filter Choice

British American Tobacco Plc (BATS)’s Kent cigarettes used a similar micronite filter at one point. The London-based company said it moved the cigarettes to charcoal filters long ago.

“The decision regarding whether to use charcoal or micronite filters is simply down to taste and currently, charcoal filters are used in Kent cigarettes in the vast majority of international markets where the product is sold,” Will Hill, a spokesman for the company, said in an e-mail.

Filtrona Plc (FLTR), a maker of cigarette and cigar filters, said its sepiolite-based Cavitec Flavour product is one of many specialty filter types. Altogether they represent about 17 percent of the Milton Keynes, U.K.-based company’s total filter sales globally, Melanie Hulbert, a spokeswoman, said in an e-mail. Filtrona wouldn’t reveal its customers’ names, citing confidentiality agreements.

FDA Oversight

In addition to avoiding some taxes, cigars also sidestep a ban on flavored cigarettes. Cheyenne's heavyweight products come in wild cherry flavor, while their other cigars can be bought in flavors such as grape and vanilla.

The result is that while cigarette smoking -- the leading preventable cause of death in the U.S. -- continued an 11-year downward trend, large cigar smoking tripled from 2000 to 2011 and loose tobacco pipe smoking has jumped almost sixfold, the CDC said last year in a report.

Sales of large cigars more than doubled to 1 billion units a month in September 2011, from 411 million when the law took effect in January 2009, the GAO said. At the same time, small cigar sales dropped to 60 million from 430 million.

The FDA, which was given the authority by Congress in 2009 to regulate tobacco, primarily cigarettes, is now looking to broaden its rules.

The agency is "moving as expeditiously as possible to release for public comment a proposed rule to regulate additional categories of tobacco products," Jennifer Haliski, an agency spokeswoman, said in an e-mail.

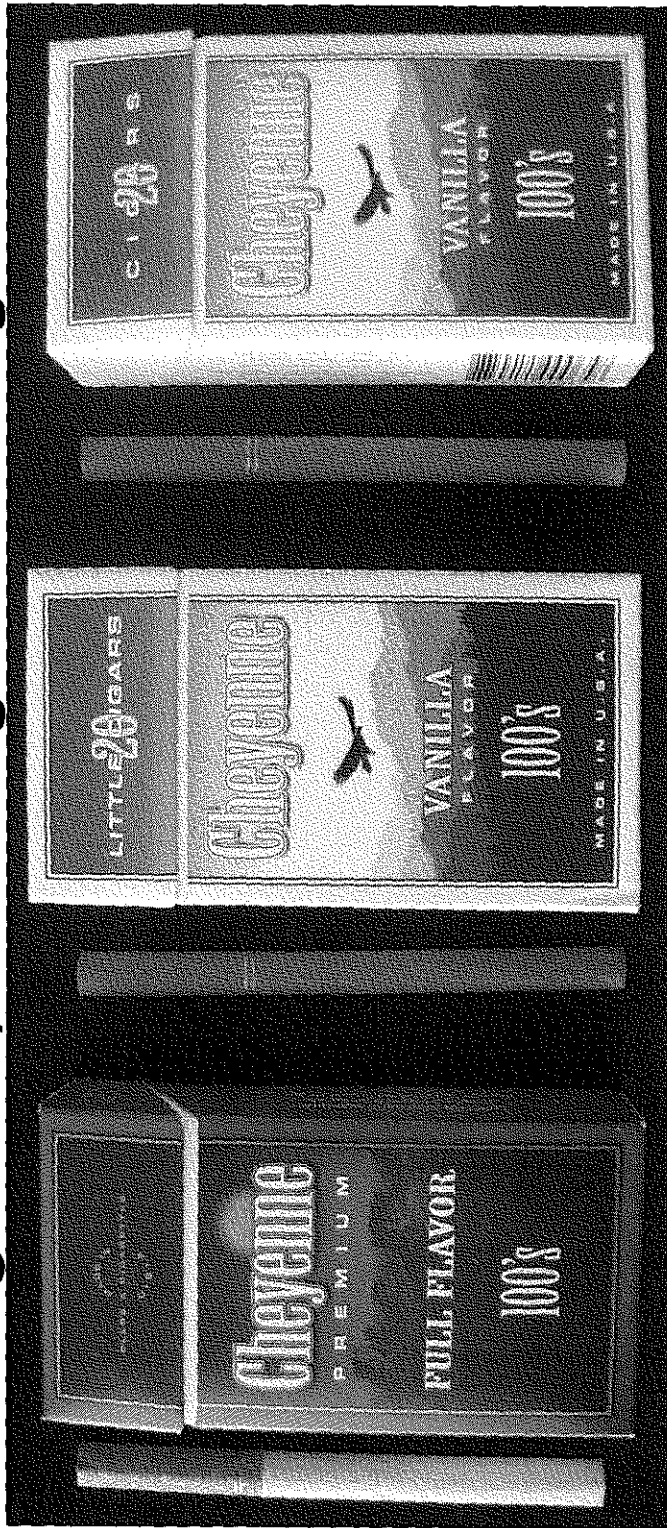
The FDA is scheduled to release a proposed rule by April, the federal Office of Management and Budget, which oversees all regulation development, said on its website.

To contact the reporter on this story: Anna Edney in Washington at aedney@bloomberg.net

To contact the editors responsible for this story: Reg Gale at rgale5@bloomberg.net; Jodi Schneider at jschneider50@bloomberg.net

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Manipulating Tobacco Products: Cigarettes, "Little Cigars" and "Cigars"



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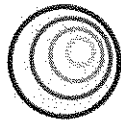
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September 19, 2013

The President
The White House
1600 Pennsylvania Avenue NW
Washington, DC 20500

Dear Mr. President:

We write you today to ask for your leadership in ensuring that the Food and Drug Administration (FDA) moves forward promptly with a rule that would assert the agency's authority over all tobacco products, including e-cigarettes, little cigars, cigars and other tobacco products not currently under its jurisdiction. More than two years ago, FDA announced its intent to take this action, yet no progress has been made. This delay is having very real public health consequences.

This Sunday, September 22, marks, the four-year anniversary of the prohibition of candy-flavored cigarettes. The prohibition of candy-flavored cigarettes was one of the very first measures implemented as a result of the enactment of the Family Smoking Prevention and Tobacco Control Act (Tobacco Control Act), which passed the Congress with overwhelming bipartisan majorities and you signed into law on June 22, 2009. As a result, the tobacco industry is no longer able to use candy- and fruit-flavored cigarettes with characterizing flavors such as strawberry, grape, pineapple, chocolate and vanilla to attract and addict our nation's children to cigarettes.

The Tobacco Control Act gave the FDA immediate authority over cigarettes, smokeless and roll-your-own tobacco and gave the authority to the Secretary of Health and Human Services to deem other tobacco products subject to FDA's jurisdiction. Until this occurs, there is no federal oversight of these products, nor restrictions in

place to protect the public health against risks posed by these products, particularly to the health of our children. For example, at present FDA has no authority to stop the use of candy- and fruit-flavors in other tobacco products and cannot require the disclosure of the ingredients disclosure of those products. There is no reason for further delay.

The use of e-cigarettes is increasing, including among youth. The e-cigarette industry is using a number of marketing techniques originally employed by the cigarette companies to addict youth, including the use of candy- and fruit-flavors. E-cigarettes come in cotton candy, gummy bear, bubble gum flavors, Atomic Fireball, orange soda, as well as grape, apple and strawberry. Earlier this month, the Centers for Disease Control and Prevention (CDC) released alarming new data about e-cigarette use among youth. In just one year (2011 to 2012), the number of students in grades 6-12 reporting having ever used an e-cigarette doubled from 3.3 percent to 6.8 percent. Recent use of e-cigarettes among 6-12 year olds increased from 1.1 percent to 2.1 percent. Adults are also reporting greater use of e-cigarettes. CDC estimates that one in five adults have tried an e-cigarette, doubling from ten percent in 2010 to 21 percent in 2011.

Cigarette use declined 33 percent between 2000 and 2011, while the use of large cigars increased 233 percent over this period. Cigar smoking is the second most common form of tobacco use among youth. According to national surveys, 17.8 percent of high school boys currently smoke cigars (i.e., large cigars, cigarillos, and small cigars), and each day more than 3,000 kids under 18 years old try cigar smoking for the first time. Again, the unregulated cigar and little cigar industry is using candy- and fruit-flavored flavors such as Swisher Sweets Sweet Chocolate Blunts, Phillies Sugarillos Cigarillos (described on the box as "when sweet isn't enough!"), White Owl grape Blunts Xtra, and Optimo peach Blunts.


The Tobacco Control Act is already paying health dividends. The FDA has implemented regulations to curb the marketing and sales of cigarettes and smokeless tobacco products to children and is working with states and local governments to enforce the law that prohibits the sale of these products to children. It has also worked to end misleading brand descriptors including light, low and mild. The FDA has also launched a significant research collaboration with the National Institutes of Health to investigate major questions associated with tobacco use.

Given the enormity of the burden of death and disease caused by tobacco products, the public health of our nation cannot afford further delay. FDA must issue a rule to regulate all tobacco products, including cigars, little cigars, e-cigarettes and other tobacco products. We urge you do everything in your power to ensure that FDA takes this action without further delay.

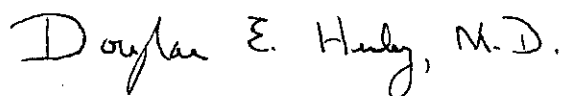
Most respectfully,




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American Academy of Pediatrics



Harold Wimmer
National President and CEO
American Lung Association



Douglas E. Henley, MD, FAAP
Executive Vice President and CEO
American Academy of Family Physicians



Christopher W. Hansen
President
American Cancer Society Cancer Action Network



Hal C. Lawrence III, MD, FACOG
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Molly Cooke, MD, FACP
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Michael A. Barry, CAE
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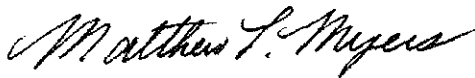
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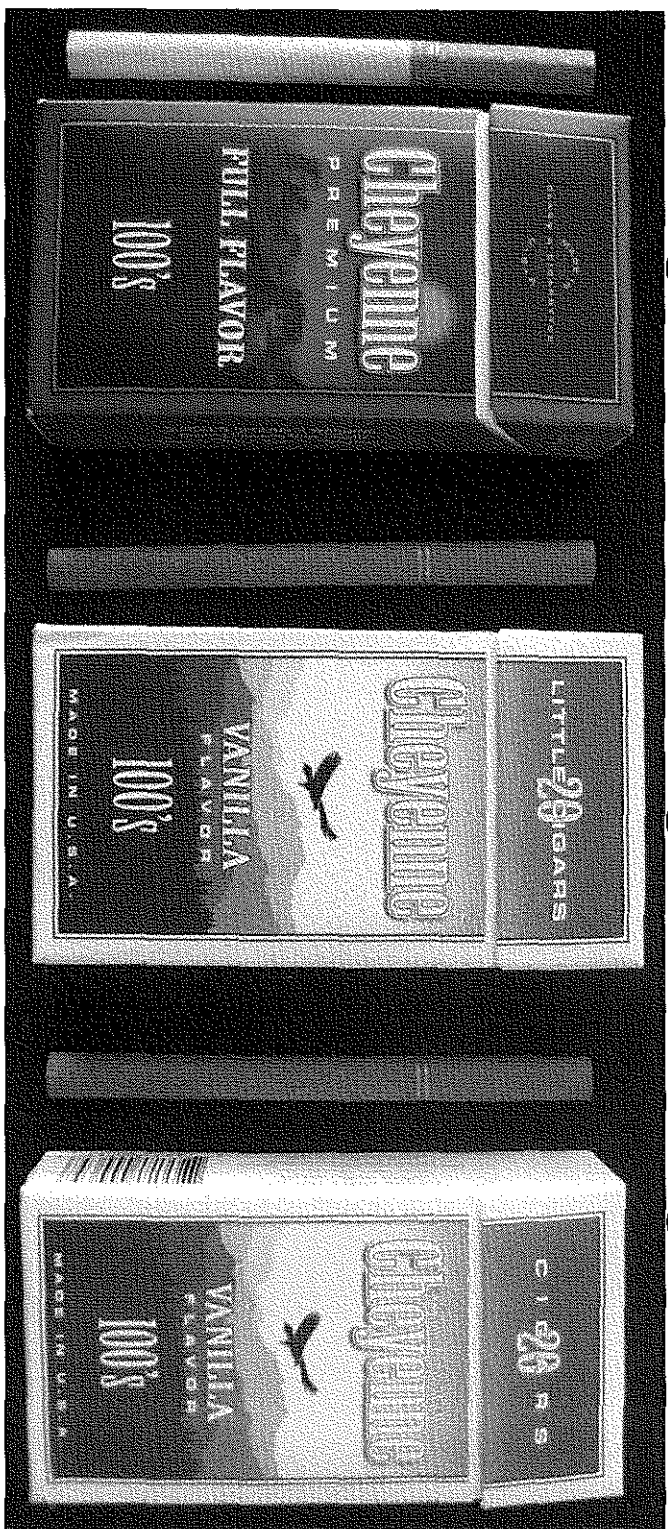
Rose Matulionis
Executive Director
Partnership for Prevention



Debra K. Katzman, MD, FSAHM
President
Society for Adolescent Health and Medicine

Cc: The Honorable Kathleen Sebelius, Secretary, Department of Health and Human Services
The Honorable Margaret Hamburg, Commissioner, Food and Drug Administration
Mitch Zeller, Director, Center for Tobacco Products, Food and Drug Administration

Manipulating Tobacco Products: Cigarettes, "Little Cigars" and "Cigars"



Distribution of free samples at New York City Pride Event, July 4, 2013

