STATE OF COLORADO

TAXPAYER SERVICE DIVISION
Department of Revenue

1375 Sherman Street
Denver, Colorado 80261

Bill Ritter, Jr.
Governor

Roxanne Huber
Executive Director

Neil Tillquist
Division Director

May 31, 2007

Re: Changes of selected brands on Colorado's Certified Brands Directory at the Manufacturer's request.

Dear Cigarette Stamping Agent:

In accordance with § 39-28-303 (c), C.R.S. (2003), this letter is to notify you of the following change to Colorado's Certified Brands Directory**.**

MANUFACTURER	**BRAND NAME**
Lane Limited	**Dunhill**
RJ Reynolds	

The Dunhill brand family shall remain on the Colorado Certified Brands Directory as a Lane Limited cigarette until the June Certified Brands Directory update. At that time, the brand shall be transferred and controlled by RJ Reynolds Tobacco Company. Further, it should be noted that "Dunhill" and "Dunhill International" are separate and distinct brand families.

Pursuant to § 39-28-303 (3)(a), C.R.S. (2003) it shall be unlawful to affix a cigarette stamp to a package or other container of cigarettes of a tobacco products manufacturer or brand family not included on the Certified Brand Directory which may be found on the internet at http://www.revenue.state.co.us/TPS_Dir/wrap.asp?incl=certifiedbrands.

Further, it is unlawful for a person to sell, distribute, acquire, hold, own, possess, transport, import, or cause to be imported cigarettes or tobacco products (including roll-your-own tobacco) that are intended for distribution or sale in Colorado in violation of the § 39-28-303 (3), C.R.S. (2003). Such a violation is a class 2 misdemeanor and a violation of the Colorado Consumer Protection Act. In addition to or in lieu of any other civil or criminal remedy, violations of the Act will result in the revocation or suspension of the license of any stamping agent, a civil penalty and disgorgement of profits from the gain of any violation of the Act. § 39-28-306, C.R.S. (2003).

Any cigarettes that have been sold, offered for sale, or possessed for sale in Colorado in violation of the Act shall be deemed contraband as provided in the Colorado Contraband Forfeiture Act, part 5 or article 13 of title 16, C.R.S. and shall be seized, forfeited, destroyed and not resold. § 39-28-306 (2), C.R.S. (2003).

Should you have any questions regarding this letter, please contact the undersigned or Brian Laughlin, Colorado Department of Law, Tobacco Settlement Enforcement at (303) 866-5079. Thank you for your cooperation.

You may contact Donna Reyman at (303) 205-8211 extension 6860 or Jeanne Pletcher at (303) 205-8211 extension 6848 at the Colorado Department of Revenue.

EXCISE TAX ACCOUNTING SECTION
TAXPAYER SERVICE DIVISION