STATE OF COLORADO

Taxpayer Services Division
Department of Revenue
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Denver, Colorado 80261
FAX (303) 205-8204

John Hickenlooper
Governor

Roxanne Huber
Executive Director

Richard Giardini
Division Director

March 3, 2011

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

Dear Cigarette and Tobacco Distributors:

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

MANUFACTURER	BRAND NAME
RJ Reynolds	**Bugler RYO**
RJ Reynolds	**Kite RYO**

Lane Limited

The Bugler RYO and Kite RYO shall be transferred from RJ Reynolds manufacturer to Lane Limited manufacturer beginning on the March 2, 2011 Colorado Certified Brands Directory.

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.colorado.gov/cs/Satellite/Revenue/REVX/1209548240644

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 Jeanne Pletcher at (303) 205-8211 extension 6848 or Anthony Muller at (303) 205-8211 extension 6860 at the Colorado Department of Revenue.

EXCISE TAX ACCOUNTING SECTION
TAXPAYER SERVICE DIVISION