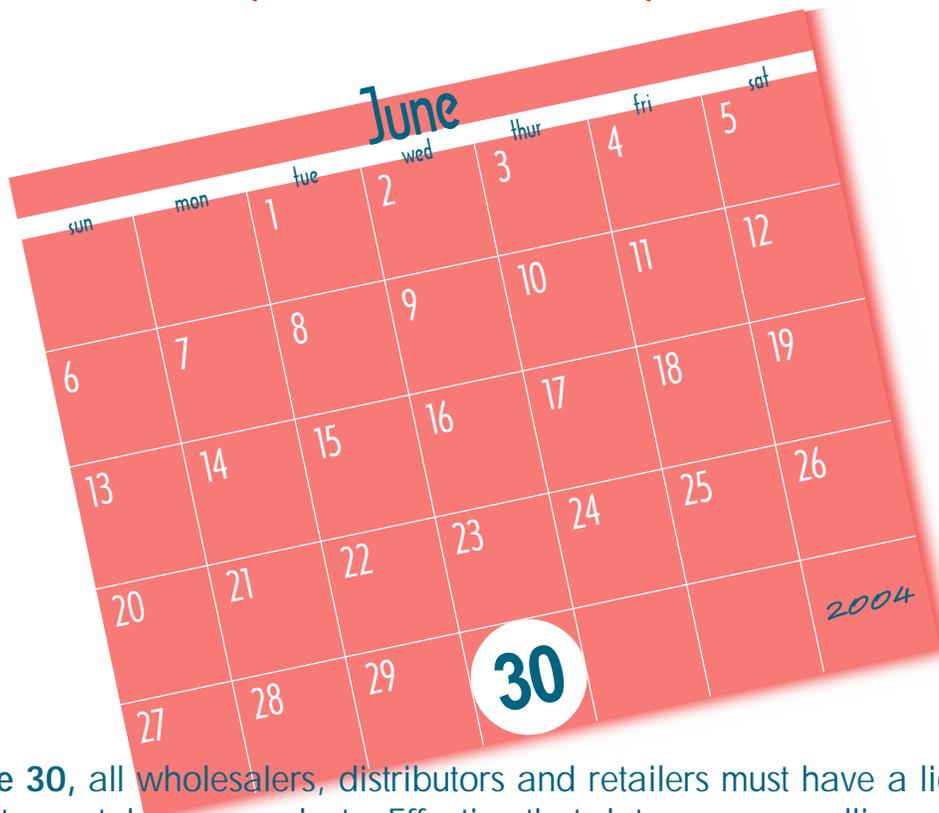


NOTICE

CALIFORNIA RETAILERS

If you sell cigarettes or tobacco products, **June 30, 2004**, is a date you need to mark on your calendars.



On **June 30**, all wholesalers, distributors and retailers must have a license to sell cigarettes or tobacco products. Effective that date, **anyone** selling cigarettes or tobacco products without a license will be violating California state law.

Penalties for selling cigarettes or tobacco products without a license include fines of up to \$5,000, restrictions on selling cigarette and tobacco products, or criminal prosecution and imprisonment. Failure to publicly display the retailer license is subject to a \$500 penalty. (Business and Professions Code Section 22970-22990)

Remember June 30, 2004. NO LICENSE. NO SALES.

For more information, please go to www.boe.ca.gov or call the Board of Equalization Information Center at 800-400-7115 and select the Cigarette and Tobacco Program option, Monday through Friday, 8:00 a.m. to 5:00 p.m. Pacific Standard time.

Please disregard this notice if you do not sell cigarettes or tobacco products or have already submitted an application.