



June 18, 2013

**NOTICE TO ALL LICENSED DISTRIBUTORS AND WHOLESALERS**

**RE: Virginia Carolina Corporation**

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

The Attorney General's Office has notified Virginia Carolina Corporation that it will remove Virginia Carolina Corporation and its Boss, Diva, and Star USA brand families from the California Tobacco Directory on July 15, 2013.

Virginia Carolina Corporation voluntarily removed its Star USA brand from the California Tobacco Directory.

The Attorney General's Office has denied Virginia Carolina Corporation's 2013 certification for listing on the California Tobacco Directory based upon Virginia Carolina Corporation's breach of its 2011 Voluntary Compliance Agreement with California. Based upon the denial of Virginia Carolina Corporation's 2013 certification for listing, the Boss and Diva brand families will be delisted from the California Tobacco Directory.

Virginia Carolina Corporation's Boss, Diva, and Star USA brand families will be removed from the California Tobacco Directory on July 15, 2013.

**Distributor and Wholesaler Responsibilities**

Within seven (7) days from the date of this Notice, and before selling any products affected by this Notice, you must notify each of your existing customers that Virginia Carolina Corporation and its brand families will be removed from the California Tobacco Directory on July 15, 2013.

By law, distributors, wholesalers, and retailer may possess, transport, and/or sell the tax-stamped cigarettes affected by the notice of removal for ***no more than sixty (60) days*** following the effective date of the removal. (Rev. & Tax. Code, § 30165.1, subd. (c)(3)(D).) **Sixty (60) days after July 15, 2013, Virginia Carolina Corporation's Boss, Diva, and Star USA brand families 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).) You must notify each of your existing customers that, sixty days (60) after July 15, 2013, Virginia Carolina Corporation's Star USA, Boss, and Diva brand families may not be sold or purchased in California and are contraband. (Rev. & Tax. Code, § 30165.1, subd. (c)(3)(C).)

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Providing your customers with a copy of this Notice satisfies these legal obligations.

### **What Happens Next?**

In the event that the Attorney General's Office does not remove Virginia Carolina Corporation and its brand families from the California Tobacco Directory, we will notify you via email pursuant to Revenue and Taxation Code section 30165.1, subdivision (c)(3)(F). If you receive a notice of non-removal, you must provide a copy of that notice to each of your existing customers within seven (7) days, and you may continue to purchase, sell, and stamp products affected by that notice. (Rev. & Tax. Code, § 30165.1, subd. (c)(3)(F).)

Thank you for your cooperation.

### **Questions About This Notice**

Please send inquiries to:

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TOBACCO LITIGATION & ENFORCEMENT SECTION  
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P. O. Box 944255  
Sacramento, CA 94244-2550

E-MAIL [tobacco@doj.ca.gov](mailto:tobacco@doj.ca.gov)  
VOICE MAIL MESSAGE LINE: (916) 565-6486  
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WEBSITE: <http://oag.ca.gov/tobacco/directory>