



May 8, 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)(A).

The Attorney General's Office has notified Virginia Carolina Corporation that it will remove Virginia Carolina Corporation and its Diva, Star USA, and Boss brand families from the California Tobacco Directory in thirty (30) days because it has failed to file its annual Certification for Listing on California Tobacco Directory by April 30, 2013.

**Distributor and Wholesaler Responsibilities**

By law, distributors and wholesalers may purchase, stamp, or sell cigarettes or tobacco products listed in this Notice for ***no more than forty (40) days*** after the date of this Notice. (Rev. & Tax. Code, § 30165.1, subd. (c)(3)(B).)

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 are subject to a pending administrative action. Providing your customers with a copy of this Notice satisfies this legal obligation.

**What Happens Next?**

If Virginia Carolina Corporation and its brand families are removed from the California Tobacco Directory, our office will provide you with a notice of removal via email pursuant to Revenue and Taxation Code section 30165.1, subdivision (c)(3)(C). If you receive a notice of removal, you must provide a copy of that notice to each of your existing customers within seven (7) days. (Rev. & Tax. Code, § 30165.1, subd. (c)(3)(C).)

If Virginia Carolina Corporation and its brand families are removed from the California Tobacco Directory, a licensed 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).) After sixty (60) days following removal, the brand families identified in the notice of removal 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).)

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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).)

### **Questions About This Notice**

Thank you for your cooperation. Please send inquiries to:

OFFICE OF THE ATTORNEY GENERAL  
TOBACCO LITIGATION & ENFORCEMENT SECTION  
1300 I Street, Suite 125  
P. O. Box 944255  
Sacramento, CA 94244-2550

VOICE MAIL MESSAGE LINE: (916) 565-6486

FAX: (916) 323-0813

E-MAIL [tobacco@doj.ca.gov](mailto:tobacco@doj.ca.gov)

WEBSITE: <http://ag.ca.gov/tobacco>