

LIST OF NONPARTICIPATING MANUFACTURERS (SORTED BY BRAND NAME)							
Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
365	Empresa Industrial de Tabacos Lda	PO Box 726, Avenida de Angola 2289	Maputo		Mozambique		
777	PT Kilang Rokok Sehat	Jalan Sriwijaya 73, P Siantar	North Sumatra 21144		Indonesia		
4370	Nobleza Piccardo SAIC y F	Avenida 85 San Martin 645, B1650 Avenue San Martin	Buenos Aires		Argentina		
007 Kretek	Tai Chong Tobacco Manufacturers & Co Sdn Berhad	10 Jalan Jelapang	31200 Chemor Perak		Malaysia		
10-10 Brand	Norfolk Tobacco					Lowest List Price: \$5.50; 9 styles; Price does not include \$3 per carton shipping	4/26/01
20 Mars	Regei National des Tabacs et des Alouettes (RNAT)	Bldv du 15 Octobre, BP 42	1080 Tunis-Cedex		Tunisia		
22 Antinicot	Th D Georgiades SA	5 Sofokli Venizelou Street	Athens		Greece	OR: 37 Solfolki Venizelou St., 14123 Likovrissi, Attiki, Greece	
22 Blend	Th D Georgiades SA	5 Sofokli Venizelou Street	Athens		Greece	OR: 37 Solfolki Venizelou St., 14123 Likovrissi, Attiki, Greece	
22 Extra Five	Th D Georgiades SA	5 Sofokli Venizelou Street	Athens		Greece	OR: 37 Solfolki Venizelou St., 14123 Likovrissi, Attiki, Greece	
22 Smoke Lights Biofilter	Th D Georgiades SA	5 Sofokli Venizelou Street	Athens		Greece	OR: 37 Solfolki Venizelou St., 14123 Likovrissi, Attiki, Greece	
22 Smoker	Th D Georgiades SA	5 Sofokli Venizelou Street	Athens		Greece	OR: 37 Solfolki Venizelou St., 14123 Likovrissi, Attiki, Greece	
22 Smoker Full Taste Biofilter	Th D Georgiades SA	5 Sofokli Venizelou Street	Athens		Greece	OR: 37 Solfolki Venizelou St., 14123 Likovrissi, Attiki, Greece	
22 Special	Th D Georgiades SA	5 Sofokli Venizelou Street	Athens		Greece	OR: 37 Solfolki Venizelou St., 14123 Likovrissi, Attiki, Greece	
22 Super Lights	Th D Georgiades SA	5 Sofokli Venizelou Street	Athens		Greece	OR: 37 Solfolki Venizelou St., 14123 Likovrissi, Attiki, Greece	
22 Tasteful	Th D Georgiades SA	5 Sofokli Venizelou Street	Athens		Greece	OR: 37 Solfolki Venizelou St., 14123 Likovrissi, Attiki, Greece	
22 Ultra Lights	Th D Georgiades SA	5 Sofokli Venizelou Street	Athens		Greece	OR: 37 Solfolki Venizelou St., 14123 Likovrissi, Attiki, Greece	
222 Kretek	Tai Chong Tobacco Manufacturers & Co Sdn Berhad	10 Jalan Jelapang	31200 Chemor Perak		Malaysia		
5 Brothers	Swedish Match	Rosenlundsgatan 36	SE-11885 Stockholm		Sweden		
501 Mangalore Ganesh Beedies	Mangalore Ganesh Beedi Works	Venoba Road, Mysore 570 005	Karnataka State		India		
7's	No manufacturer information currently available				USA	Crossline (Blaine, WA) 360- 332-7196) is an importer/distributor	
88 Deluxe Mild	Korea Tobacco & Ginseng Corp.	100 Pyongchon-Dong, Taedeog-Ku	Taejon City 306-712		S. Korea		
88 Lights Gold Menthol	Korea Tobacco & Ginseng Corp.	100 Pyongchon-Dong, Taedeog-Ku	Taejon City 306-712		S. Korea		
A 3 (Rundformat)	Austria Tabakwerke AG	Porzellangasse 51, Postfach 14	A-1091 Vienna		Austria		
A3	Austria Tabakwerke AG		Vienna		Austria		4/26/01
AA	PT Kilang Rokok Sehat	Jalan Sriwijaya 73, P Siantar	North Sumatra 21144		Indonesia		
Abu Gandoul	Haggar Cigarette & Tobacco Factory Ltd.	P.O. Box 1260	Khartoum		Sudan		
Abu Nahkla	Blue Nile Cigarette Co Ltd	PO Box 190	Wad Medani		Sudan		
AC	Sociedade Unificada de Tabacos de Angola Ltda (SUT)	Caixa Postal 1263	Luanda		Angola		
Addis Club	National Tobacco Enterprise	PO Box 5658/522, Roosevelt Street	Addis Ababa		Ethiopia		
Advance	Star Scientific, Inc.	801 Liberty Way	Chester, VA	23836	USA		

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Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Afras	Societe Nationale des Tabacs et Allumettes SpA (SNTA)	40 Rue Hocine Nourredine, Beloui ZDAD	Algiers		Algeria		
Agio	Agio Tobacco Co Ltd	B9 and B14 Bulebel Ind Est	Zetjun		Malta		
Aija	British American Tobacco Belgium NV	Rue de Koninck 38	B-1080 Bruxelles		Belgium		
AK (Auld Kendal) (RYO)	No manufacturer information currently available					See www.tobaccoland.com.uk	
Al Massira	Regie des Tabacs au Maroc	87 Rue Ahmed El Figuigui	Casablanca 03		Morocco		
Alamira	Regie Libanaise des Tabacs & Tombacs	BP 77	Beirut		Lebanon		
Alas	La Moderna SA de CV Cigarrera	Avenida F I Madero Pte 2750 (Apto 384)	64000 Monterrey, NL		Mexico		
Alaska	British American Tobacco The Netherlands BV	Boeing Ave. 31 (P.O. Box 75758 NL-1118 ZX Luchthaven Schiphol)	NL-1119 PE Schiphol-Rijk		Netherlands		
Alaska	Panamericana de Cigarrillos Ltda	Calle 10, 10-72 Piedcuesta, Dantander Apartado Aereo 1509 841 580	Bucaramanga		Columbia		
Albatros	Mazurska Wytownia Tytoniu Przemyslowego	ul Tytoniowa 16	PL-16-301 Augustow		Poland		
Alem Mar	Fabrica de Tabaco Estrela	Rua de Santa Catarina (CP 166)	P-9502 Ponta Delgada Codex, S Miguel		Portugal		
Alfa	Godfrey Phillips India Ltd.	Four Square House, 49 Community Center, Friends Colony	IND-110065 New Delhi		India		
Algeria	Societe Nationale des Tabacs et Allumettes SpA (SNTA)	40 Rue Hocine Nourredine, Beloui ZDAD	Algiers		Algeria		
Alhambra	Mighty Corp	55 MacArthur Highway, Barrio Tikay, Malolas	Bulacan 3000		Philippines		
Alhambra	Sriwidaja NV	Jalan Gresik 56	Surabaya		Indonesia		
Alhamra	General Organisation of Tobacco	Avenue Salhie, PO Box 616	Damascus		Syria		
Alia	Jerusalem Cigarette Co Ltd	PO Box 19594	Jerusalem		Israel		
Alleman	J B G Bloemen Tabaksfabriek BV	Postbus 9, NL-7630 AA Ootmarsum, De Mors 120	NL-7631 AK Ootmarsum		Netherlands		
Allwin	Souvenir Tobacco Co Ltd	207-9 Marine Point, DC-1 Block 9, Clifton	Karachi 75600		Pakistan		
Aloha	PT Kilang Rokok Sehat	Jalan Sriwijaya 73, P Siantar	North Sumatra 21144		Indonesia		
Alsham	General Organisation of Tobacco	Avenue Salhie, PO Box 616	Damascus		Syria		
Alto Mar	Fabrica de Tabaco Micaelense PA	Rua Jose Bensaude 42	P-9501-914 Ponta Delgada Sao Miguel		Azores		
Amazone Guarara	Upper Ten Tabak BV	Postbus 8171	NL-1005 AD Amsterdam		Netherlands	Sometimes identified as a Brazilian or American brand	
Amber Leaf	Gallaher Group PLC	Members Hill, Brooklands Rd., Weybridge	Surrey KT13 0QU		UK		
Amber Special	Eastern Co SAE	450 El Ahram Street, Giza AND P.O. Box 1543, Cairo	Giza/Cairo		Egypt		
American	The Tobacco Shop		Indianapolis, IN		USA		4/26/01
American Blend #851	The Tobacco Shop		Indianapolis, IN		USA		4/26/01
American Diplomat	Windward Tobacco, Inc.	34 Sunburst Circle	E. Amherst, NY	14051			9/11/01
American Legend	Karelia Tobacco Company	P.O. Box 22, Athinon Street	D-6238 Hofheim-Wallau		Germany		
American Lights	American Cigarette Co. (Overseas) Ltd.	43 Juta Street (P.O. Box 2751, Johannesburg 2001)	Johannesburg 2000		South Africa		

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Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Andino	Cia Colombiana de Tabaco SA	Carrera 43A No 1A Sur 143, Centro Santillana (Apartado Aereo 828)	Medellin-Antioquia		Columbia		
Andron Specials	G A Andron & Company	89 N. Industry Court	Deer Park, NY	11729	USA		
ao	Cigarette Co. Ootmarsum BV	De Mors 84	NL-7631 AK Ootmarsum		Netherlands		
Aoriani	Association Ukrtabakprom	6 Proboda Avenue	U-252135 Kiev 135		Ukraine		
Apolo 20	Fabrica de Tabaco Micaelense PA	Rua Jose Bensaude 42	P-9501-914 Ponta Delgada Sao Miguel		Azores		
AQA	Zaklady Przemyslu Tytoniowego w Radomiu SA	ul Tytoniowa 2/6	PL-26-600 Radom		Poland		
Aqu	Altadis, S.A.	Eloy Gonzalo, no. 10	28010 Madrid		Spain	Altadis was formed in 1999 by the merger of SEITA (an SPM) and Tabacalera	
Arbo (RYO)	J B G Bloemen Tabaksfabriek BV	Postbus 9, NL-7630 AA Ootmarsum, De Mors 120	NL-7631 AK Ootmarsum		Netherlands		
Arda	Bulgartabac	62 Graf Ignatiev Street	BG-1000 Sofia		Bulgaria		
Ardath	PT BAT Indonesia	Plaza Exim 25th Floor, Jalan 6ATOT Subroto 36-38	Jakarta 12190		Indonesia		
Ares	Reemtsma Cigarettenfabriken GmbH	Parkstrasse 51	D-22605 Hamburg		Germany		
Argentinos	La Moderna SA de CV Cigarrera	Avenida F I Madero Pte 2750 (Apto 384)	64000 Monterrey, NL		Mexico		
Armada	Phillip Morris Holland BV	Marconilaan 20, PO Box 205	NL-4600 AE Bergen op Zoom		Netherlands		
Asia Kretek	Tai Chong Tobacco Manufacturers & Co Sdn Berhad	10 Jalan Jelapang	31200 Chemor Perak		Malaysia		
Aspen	La Suerte Cigar and Cigarette Factory, Telengton Brothers & Sons Inc.	South Super Highway	Paranaque		Philippines		
Aspen	Tanzania Cigarette Co Ltd	20 Pugu Road, PO Box 40114	Dar es Salaam		Tanzania		
Assos	Papastratos Cigarette Mfg. Co.	Mavromichali Gravias Street, P.O. Box 80036	GR-185 45 Piraeus		Greece		
Astor	Reemtsma Cigarettenfabriken GmbH	Parkstrasse 51	D-22605 Hamburg		Germany		10/23/01
Astor	Slovak International Tobak AS (SIT)	Mlynske Nivy c 54	SQ-Bratislava		Slovak Rep.		
Astor	Tabacalera Nacional CA (CATANA)	Avenida Francisco de Miranda, Campo Alegre (Apartado 769)	Caracas 1010-A		Venezuela		
Astor Mild	Tobacna Ljubljana d o o	Tobacna ulica 5, P.O. Box 487	SL-61001 Lubljana		Slovenia		
Astoria	Compania Industrial de Tabacs SA	Avenida Montest 515, P.O. Box 210	La Paz		Bolivia		
Astoria	Panamericana de Cigarrillos Ltda	Calle 10, 10-72 Piedcuesta, Dantander Apartado Aereo 1509 841 580	Bucaramanga		Columbia		
Astra	As Eesti Tubakas	Kunderi 8	EE-0100 Tallinn		Estonia		
Astra	Association Ukrtabakprom	6 Proboda Avenue	U-252135 Kiev 135		Ukraine		
Astra	Kaunas Tobacco State Stock Factory	Ozeskienes gatve 18	3000 Kaunas		Lithuania		
Astra	Tabakas Fabrika House of Prince Riga Sia	Miera iela	LV-1013 Riga		Latvia		
Atlantic	Godfrey Phillips India Ltd.	Four Square House, 49 Community Center, Friends Colony	IND-110065 New Delhi		India		
Augustowskie	Mazurska Wytownia Tytoniu Przemyslowego	ul Tytoniowa 16	PL-16-301 Augustow		Poland		
Auslese de Lux	British American Tobacco (BAT)	PO Box 43085, Industria 2042	Johannesburg		South Africa		

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Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Backard	Smithfield Distributors, Inc.	15 E. Sunrise Ave.	Coral Gables, FL	33133	USA	Brand and Address supplied by Liggett Group, Inc.	4/8/02
Bafra	TEKEL (General Directorate of Tobacco, Tobacco Products, Salt and Alcohol Ent)	Unkapani	Istanbul		Turkey		
Bahman	CLM Internacional SA De CV	Rio Sena #500 Pte Col Del Valle	Garza Garcia NL 66220		Mexico		
Bailey's	S & M Brands	Route 3, Box 90	Keysville, VA	23947	USA		
Baisha	China National Tobacco Import & Export Corp (CNTIEC)	35 Zili Street	Dalian		China	Per West Park Tobacco Letter of 11/20/01 to Colorado	12/21/01
Bakara	Tabak A.S.	Dukelskych hrdinu 34	CZ-17000 Prague 7		Czech Rep.		
Balkan Star	Balkan Star Joint Stock Co	Pobedy ul 22	CIS-150040 Yaroslavl		Russia		
Ballerina	Flandria NV	157 Waregemsesteenweg	B-9770 Kruishoutem		Belgium		
Balloon Flower	Korea Tobacco & Ginseng Corp.	100 Pyongchon-Dong, Taedeog-Ku	Taejon City 306-712		S. Korea		
Balmoral	Agio Tobacco Co Ltd	B9 and B14 Bulebel Ind Est	Zetjun		Malta		
Baltija	Tabakas Fabrika House of Prince Riga Sia	Miera iela	LV-1013 Riga		Latvia		
Bambu	GA Andron is importer/distributor and lists as Dutch products (cigarettes, RYO, papers).	No specific manufacturer information is currently available			Netherlands		
Bandito	TD Georgiades	37, Sofokli, Venizelou Str.	Lykovrissi, 14123 Attiki		Greece		
Barcklay	Compania Chilena de Tabacos S.A.	Ave. El Bosque Norte 0125, Casilla 267-V, Correo 21	Santiago		Chile		
Baridi	Zanzibar Cigarette Co	PO Box 868	Zanzibar		Tanzania		
Baronet	Cigatam SA de CV	Manuel Salazar # 132, San Juan Tihuaca	Azcapotzalco 02400		Mexico		
Baronet	Phillip Morris Mexico SA de CV	Au Vasco de Quiroga #3000 PH, Lomas de Santa Fe, Del Alvaro Obregon	01210 Mexico City		Mexico		
Bastos	CINTA Compagnie Independente de Tabacs SA	29 Avenue Georges Rodenbach	B-1030 Bruxelles		Belgium		
Bastos	Compagnie Reunionnais des Tabacs (CORETAB)	Zone Industrielle, No. 2, BP 256	97457 Saint-Pierre Cedex		Reunion		
Bastos	Manufacture de Cigarettes du Tchad (MCT)	BP 572	NDjamena		Chad		
Bastos Flor Fina	Sacimem	BP 128	Antsirabe 110		Madagascar		
Battistoni	Phillip Morris Asia Inc	23rd Floor, Two Pacific Place, 88 Queensway	Hong Kong		Hongkong		
Belga	British American Tobacco The Netherlands BV	Boeing Ave. 31 (P.O. Box 75758 NL-1118 ZX Luchthaven Schiphol)	NL-1119 PE Schiphol-Rijk		Netherlands		
Belga	NV Tabacofina Vander Elst SA	Prins Boudewijnlaan 43	B-2650 Edegem		Belgium		
Belga	Rothmans Europe (Netherlands) BV	Drentestraat 21 (PO Box 7400, NL-1007 JK Amsterdam)	Amsterdam		Netherlands		
Belga 25	Universal Tobacco Co (Pvt) Ltd	Zamindara Chambers, Par Hoti	Mardan (NWFP)		Pakistan		
Belinda	British American Tobacco The Netherlands BV	Boeing Ave. 31 (P.O. Box 75758 NL-1118 ZX Luchthaven Schiphol)	NL-1119 PE Schiphol-Rijk		Netherlands		
Belmar	Empresa dos Tabacos de Angola Sarl (ETA)	Rua Major Kanyangulo 220, Caixa Postal 1238	Luanda		Angola		
Belmont	Amer Tobacco Ltd. - Finland	Box 12	FIN-04301 Tuusula		Finland		
Belmont	BAT Espana SA	Carretera del Centro, km 3, 700 Apartado 100	E-35080 Las Palmas de Gran Canaria		Spain		

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Belmont	Cigarrera Bigott Suc SA	Apartado 186	Caracas		Venezuela		
Belmont	Compania Chilena de Tabacos S.A.	Ave. El Bosque Norte 0125, Casilla 267-V, Correo 21	Santiago		Chile		
Belmont	Eastern Co SAE	450 El Ahram Street, Giza AND P.O. Box 1543, Cairo	Giza/Cairo		Egypt		
Belmont	Republic Tobacco Co.	Apartado 896	1000 San Jose		Costa Rica		
Belmont	Rothmans, Benson & Hedges Inc.	1500 Don Mills Road	North York, Ontario	M3B 3 LI	Canada		
Belmont	Tabacalara Nicaraguense SA	Km 7* Carretera Norte, Apartado Postal 1049	Managua		Nicaragua		
Belmont	Tabacalera Andia SA (TANASA)	Calle Corea 126 y Avenida Amazonas, Edificio Belmonte, P.O. Box 17-01-2155	Quito		Ecuador		
Belmont	Tabacalera Costarricense SA	Apartado 10017	San Jose 1000		Costa Rica		
Belmont	Tabacalera Hondurena SA	P.O. Box 64	San Pedro Sula		Honduras		
Belmont	Tabacalera Istmena SA TISA	Apartado A-3	Panama 9-A		Panama		
Belvedere	Austria Tabakwerke AG	Porzellangasse 51, Postfach 14	A-1091 Vienna		Austria		
Belvedere	Rothmans, Benson & Hedges Inc.	1500 Don Mills Road	North York, Ontario	M3B 3 LI	Canada		
Benson	Compagnie Reunionnais des Tabacs (CORETAB)	Zone Industrielle, No. 2, BP 256	97457 Saint-Pierre Cedex		Reunion		
Benson	Manufacture Burkinabe de Cigarettes (MABUCIG)	BP 5589	Ouagadougou		Burkina Faso		
Bentley	Heintz van Landewyck S.ar.l	Rue de Hollerich 31, PO Box 2202	L01022 Luxembourg		Luxembourg		
Bentoel	PT Bentoel Prima	Jalan Raya Karanglo, Singosari	65153 Malang Jawa Timur		Indonesia		
Benton	Robert A. Gordon Co.	RD 1, Box 24	Stillwater, FL	17878			9/11/01
Bentson	Tvornica Duhana Zagreb	Jagiceva bb	10000 Zagreb		Croatia		
Berkeley	British American Tobacco Zimbabwe Ltd	PO Box 687	Harare		Zimbabwe		
Berkeley	Gallaher Group PLC	Members Hill, Brooklands Rd., Weybridge	Surrey KT13 0QU		Great Britain		
Berkeley	ITC Ltd.	Virginia House, 37 Chowringhee, P.O. Box 89	IND-700 071	Kolkata	India		
BF	SEKAP SA Greek Cooperative Mfr'g Co. SA	Xanthi 6th Kim, Kavala Road	GR-67100 Xanthi		Greece		
Bicycle	Nigerian Tobacco Co Plc	18 Temple Road, Ikoyi, PO Box 137	Lagos		Nigeria		
Big Money	Cigarettes Cheaper (Leonidas Trading Co. [LTC])	P.O. Box 2289	Benicia, CA	94510	USA		
Bima	PT Bentoel Prima	Jalan Raya Karanglo, Singosari	65153 Malang Jawa Timur		Indonesia		
Bingo	Empresa Madeirense de Tabacos SA	PO Box 4316, Rua Major Reis Gomes 1	P-9000 Funchal		Portugal		
Bingo Lights	Fabrica de Tabaco Estrela	Rua de Santa Catarina (CP 166)	P-9502 Ponta Delgada Codex, S Miguel		Portugal		
Biofilter	SEKAP SA Greek Cooperative Mfr'g Co. SA	Xanthi 6th Kim, Kavala Road	GR-67100 Xanthi		Greece		
Birinci	TEKEL (General Directorate of Tobacco, Tobacco Products, Salt and Alcohol Ent)	Unkapani	Istanbul		Turkey		
Bitlis	TEKEL (General Directorate of Tobacco, Tobacco Products, Salt and Alcohol Ent)	Unkapani	Istanbul		Turkey		

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Black and White	Robert A. Gordon Co.	RD 1, Box 24	Stillwater, FL	17878			9/11/01
Black Cat	Rothmans, Benson & Hedges Inc.	1500 Don Mills Road	North York, Ontario	M3B 3 LI	Canada		
Black Death	Upper Ten Tabak BV	Postbus 8171	NL-1005 AD Amsterdam		Netherlands		
Black Death	VCT/Tobacco Specialties	Bennebrockerdijk 209 PO Box 85	NL-2142 LD Cruiquius		Netherlands	WTD lists VCT as a wholesaler / distributor	
Blend #101 - Menthol	The Tobacco Shop	4660 West 38th Street	Indianapolis, Ind.	46255	USA	Importer and distributor (house RYO blend)	
Blend #525 - American	The Tobacco Shop	4660 West 38th Street	Indianapolis, Ind.	46255	USA	Importer and distributor (house RYO blend)	
Blend #651 - European	The Tobacco Shop	4660 West 38th Street	Indianapolis, Ind.	46255	USA	Importer and distributor (house RYO blend)	
Blend #99 - Light American	The Tobacco Shop	4660 West 38th Street	Indianapolis, Ind.	46255	USA	Importer and distributor (house RYO blend)	
Bloemens	J B G Bloemen Tabakfabriek BV	Postbus 9, NL-7630 AA Ootmarsum, De Mors 120	NL-7631 AK Ootmarsum		Netherlands		
Blue Man	Blue Holdings, LTD	No additional manufacturer information is currently available; see www.cartonoutlet.com for retail outlet			USA	"Blue Men" is a Landmark (PM) brand.	
Blue Master	Tiedmanns Tobakfabrik AS, J L	Joh H Andresens vei 5, Postboks 6630, Etterstad	N-0607 Oslo		Norway		
Blue Ribbon	PT Rothmans of Pall Mall Indonesia	Jalan Peltu Sujono 8, PO Box 178	Malang 65101		Indonesia		
Blue Seal Special	Mighty Corp	55 MacArthur Highway, Barrio Tikay, Malolas	Bulacan 3000		Philippines		
BN	Altadis, S.A.	Eloy Gonzalo, no. 10	28010 Madrid		Spain	Altadis was formed in 1999 by the merger of SEITA (an SPM) and Tabacalera	
Boa Viagem	Fabrica de Tabaco Estrela	Rua de Santa Catarina (CP 166)	P-9502 Ponta Delgada Codex, S Miguel		Portugal		
Bohemios	La Moderna SA de CV Cigarrera	Avenida F I Madero Pte 2750 (Apto 384)	64000 Monterrey, NL		Mexico		
Bond Street	Tabak A.S.	Dukelskych hrdinu 34	CZ-17000 Prague 7		Czech Rep.		
Bond Street	Tutunski Kombinat AD Prilep	Marksova 101	Prilep		Macadonia		
Bonita	International Tobacco Partners Limited	1010 Northern Boulevard, Suite 208	Great Neck, NY	11021	USA	Importer; brand appears to be manufactured in the United Arab Emirates per the	4/30/01
Boots	CLM Internacional SA De CV	Rio Sena #500 Pte Col Del Valle	Garza Garcia NL 66220		Mexico		
Born Free	Mike's Cigar Distributors, Inc.	1030 96th Street	Miami, Fl		USA		
Boss	Alpha Tobacco Manufacturing Co. Ltd.	Jatiya Scout Bhavan, 70/1 Purana Paltan Line (P.O. Box 888)	Dhaka 1000		Bangladesh		
Boss	Fortune Tobacco Corp.	Parang, Marikina	Metro Manila		Philippines		
Boss	Reemtsma Cigarettenfabriken GmbH	Parkstrasse 51	D-22605 Hamburg		Germany		
Boss	Slovak International Tobak AS (SIT)	Mlynske Nivy c 54	SQ-Bratislava		Slovak Rep.		
Boss	Tobacna Ljubljana d o o	Tobacna ulica 5, P.O. Box 487	SL-61001 Ljubljana		Slovenia		
Boston	Amer Tobacco Ltd. - Finland	Box 12	FIN-04301 Tuusula		Finland		
Boston	Cia Colombiana de Tabaco SA	Carrera 43A No 1A Sur 143, Centro Santillana (Apartado Aereo 828)	Madellin-Antioquia		Columbia		
Boston	Manufacture Burkinabe de Cigarettes (MABUCIG)	BP 5589	Ouagadougou		Burkina Faso		
Boston	Manufacture de Cigarettes du Tchad (MCT)	BP 572	N'Djamena		Chad		

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Boston	Sacimem	BP 128	Antsirabe 110		Madagascar		
Botshafter (Ambassador)	Charles Fairmorn Handels GmbH	Birkunger Strasse 71	D-37351 Dingelstadt		Germany		
Boule d'Or	British American Tobacco Belgium NV	Rue de Koninck 38	B-1080 Bruxelles		Belgium		
Boundary	Winner Co.	1108 New Brighton Blvd.	Minneapolis, MN	55413			9/11/01
Bousetta	Regei National des Tabacs et des Alouettes (RNTA)	Blvd du 15 Octobre, BP 42	1080 Tunis-Cedex		Tunisia		
Bowling Gold	Sterling Tobacco Corp.	305-307 Jose Rizal Street	Mandaluyong City		Philippines		
Bran	National Society Tutunul Romanesc SA	Bd Regiei No. 2, Sector 6	RO-7000 Bucharest		Romania		
Brand	Tutunski Kombinat AD Prilep	Marksova 101	Prilep		Macadonia		
Brand X	Patriot Tobacco Company	1121 Dallas Drive, Suite 6	Denton, TX	76205	USA	Lowest List Price \$6.29; 9 styles; Distributed by Texas Wholesale	4/26/01
Brera Slim	Aministrazione dei Monopoli di Stato (Italian State Monopoly)	Vua I Vivanti 195	I-00144 Rome		Italy		
Bridge	Bulgartabac	62 Graf Ignatiev Street	BG-1000 Sofia		Bulgaria		
Bridgeport	PTT.Com, inc.	114 Atlantic Annex Point	Maitland, FL	32751	USA	Brand and Address supplied by Liggett Group, Inc.	4/8/02
Brigade	Alpha Tobacco Manufacturing Co. Ltd.	Jatiya Scout Bhavan, 70/1 Purana Paltan Line (P.O. Box 888)	Dhaka 1000		Bangladesh		
Bringi	Haggar Cigarette & Tobacco Factory Ltd.	P.O. Box 1260	Khartoum		Sudan		
Bristol	Ceylon Tobacco Co. Ltd.	178 Srimath, Ramanathan Mawatha	Columbo 15		Sri Lanka		
Bristol	ITC Ltd.	Virginia House, 37 Chowringhee, P.O. Box 89	IND-700 071	Kolkata	India		
Brixton	La Suerte Cigar and Cigarette Factory, Telengton Brothers & Sons Inc.	South Super Highway	Paranaque		Philippines		
Broadway	Cia Industrial de Tabacos Monte-Paz	San Ramon 716	Montevideo 11800		Uruguay		
Broadway	Cigatam SA de CV	Manuel Salazar # 132, San Juan Tihuaca	Azcapotzalco 02400		Mexico		
Broadway	Dubek Ltd	33 Lilienblum Street	Tel-Aviv 65133		Israel		
Broadway	Phillip Morris Mexico SA de CV	Au Vasco de Quiroga #3000 PH, Lomas de Santa Fe, Del Alvaro Obregon	01210 Mexico City		Mexico		
Broadway	The West Indian Tobacco Co. Ltd.	P.O. Box 177	Port of Spain		Trinidad & Tobago		
Bronco	Sun Tobacco, LTD	1674 NW 17th Avenue	Miami, Fl	33125	USA	Per 12/2000 FTC list: Lowest List Price: \$6.40; 3 Styles; Nitsirk Group Ltd.; manufactured in	4/26/01
Brookfield	Reemtsma Cigarettenfabriken GmbH	Parkstrasse 51	D-22605 Hamburg		Germany		
Brooklyn	Altadis, S.A.	Eloy Gonzalo, no. 10	28010 Madrid		Spain	Altadis was formed in 1999 by the merger of SEITA (an SPM) and Tabacalera	
Brunette	Fabrique de Tabac Reunies SA	3 Quai Jeanrenaud	CH-2003 Neuchatel-Serrieres		Switzerland		
BS	Balkan Star Joint Stock Co	Pobedy ul 22	CIS-150040 Yaroslavl		Russia		
BT	Bulgartabac	62 Graf Ignatiev Street	BG-1000 Sofia		Bulgaria		
Buckingham	Lakson Tobacco Co Ltd	Lakson Square, Building No. 2, Sarwar Shaheed Road	Karachi 1		Pakistan		
Buffalo Spirit	Spirit Enterprises		Beverly Hills, CA		USA		4/26/01

LIST OF NONPARTICIPATING MANUFACTURERS (SORTED BY BRAND NAME)							
Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Bulgartabac	Bulgartabac	62 Graf Ignatiev Street	BG-1000 Sofia		Bulgaria		
Bull Brand	Phillips & King	18021 Cortney Court	Industry, CA	91748	USA		
Bull Snit Halfzwaar	No manufacturer information currently available				Netherlands		
Bullet	Van Horssen Cigarette Co BV	Vierlinghstraat 59-61	NL-4251 LC Werkendam		Netherlands		
Bullet Bidis	No manufacturer information currently available				India	Crossline and Phillips & King import this brand	
Buz Box	Star Scientific, Inc.	801 Liberty Way	Chester, VA	23836	USA		
Byblos	Regie Libanaise des Tabacs & Tombacs	BP 77	Beirut		Lebanon		
Caballero	British American Tobacco The Netherlands BV	Boeing Ave. 31 (P.O. Box 75758 NL-1118 ZX Luchthaven Schiphol)	NL-1119 PE Schiphol-Rijk		Netherlands		
Caballero	Rothmans Europe (Netherlands) BV	Drentestraat 21 (PO Box 7400, NL-1007 JK Amsterdam)	Amsterdam		Netherlands		
Cabinet	Reemtsma Cigarettenfabriken GmbH	Parkstrasse 51	D-22605 Hamburg		Germany		
Caesar	Alpha Tobacco Manufacturing Co. Ltd.	Jatiya Scout Bhavan, 70/1 Purana Paltan Line (P.O. Box 888)	Dhaka 1000		Bangladesh		
Café Crème	British American Tobacco Nordic Oy	Vattuniemenkatu 10, PO Box 118	FIN-00210 Helsinki		Finland		
Café Crème	British American Tobacco Nordic Oy	Vattuniemenkatu 10, PO Box 118	FIN-00210 Helsinki		Finland		
Calamar	Panamericana de Cigarrillos Ltda	Calle 10, 10-72 Piedcuesta, Dantander Apartado Aereo 1509 841 580	Bucaramanga		Columbia		
California Gold	PT Bentoel Prima	Jalan Raya Karanglo, Singosari	65153 Malang Jawa Timur		Indonesia		
Calon	PTT.Com, inc.	114 Atlantic Annex Point	Maitland, FL	32751	USA	Brand and Address supplied by Liggett Group, Inc.	4/8/02
Calume	Joh Wilhelm von Eicken GmbH	Drechslerstrasse 1 (Postfach 3338, D-23582 Lubeck)	D-23556 Lubeck		Germany	G A Andron imports this brand	
Calvert	Cia Industrial de Tabacos Monte-Paz	San Ramon 716	Montevideo 11800		Uruguay		
Camed	Crossline						4/26/01
Camel	Austria Tabakwerke AG		Vienna		Austria		4/26/01
Camelia	China National Tobacco Import & Export Corp (CNTIEC)	35 Zili Street	Dalian		China	Per West Park Tobacco Letter of 11/20/01 to Colorado	12/21/01
Camelia	Manufacture Burkinabe de Cigarettes (MABUCIG)	BP 5589	Ouagadougou		Burkina Faso		
Camelia	MTOA	BP 76	Dakar		Senegal		
Campanilla Matamis	Mighty Corp	55 MacArthur Highway, Barrio Tikay, Malolas	Bulacan 3000		Philippines		
Campeon	Cia Colombiana de Tabaco SA	Carrera 43A No 1A Sur 143, Centro Santillana (Apartado Aereo 828)	Madellin-Antioquia		Columbia		
Camron Bay	Sterling Tobacco International	45975 Nokes Blvd.	Sterling, VA	20166	USA		8/20/01
Canadian Blend	Crossline						4/26/01
Canadian Blend Regular	Choice Tobacco (U.S.A.) Ltd	1999 Mill Creek Road	Manahawkin, NJ	08050-4324	USA	Parent: Choice Tobacco Inc., RR#4, Montague, PEI, Canada-C0A 1RO	
Canadian Express	G.R. Andron & Company, Inc.		Deer Park, NY		USA		4/26/01
Canadian Natural	Choice Tobacco (U.S.A.) Ltd	1999 Mill Creek Road	Manahawkin, NJ	08050-4324	USA	Parent: Choice Tobacco Inc., RR#4, Montague, PEI, Canada-C0A 1RO	

LIST OF NONPARTICIPATING MANUFACTURERS (SORTED BY BRAND NAME)

Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Cannon	Alpha Tobacco Manufacturing Co. Ltd.	Jatiya Scout Bhavan, 70/1 Purana Paltan Line (P.O. Box 888)	Dhaka 1000		Bangladesh		
Canon	Van Horssen Cigarette Co BV	Vierlinghstraat 59-61	NL-4251 LC Werkendam		Netherlands		
Capital	Jerusalem Cigarette Co Ltd	PO Box 19594	Jerusalem		Israel		
Capitol	Eastern Co SAE	450 El Ahram Street, Giza AND P.O. Box 1543, Cairo	Giza/Cairo		Egypt		
Capstan	Ceylon Tobacco Co. Ltd.	178 Srimath, Ramanathan Mawatha	Columbo 15		Sri Lanka		
Capstan	ITC Ltd.	Virginia House, 37 Chowringhee, P.O. Box 89	IND-700 071	Kolkata	India		
Capstan	Pakistan Tobacco Co Ltd	Saudi Pak Tower, 61/A, Jinnah Ave., Blue Area, PO Box 2549	Islamabad		Pakistan		
Capstan Filter	British American Tobacco Bangladesh Tobacco Co Ltd	House No. 42, Road No. 135, Gulshan 1, PO Box 6069	Dhaka 1212		Bangladesh		
Caravanes	Manufacture des Tabacs de Kairouan (MTK)	BP 106, La Mansoura	3100 Kairouan		Tunisia		
Caravela	Empresa Industrial de Tabacos Lda	PO Box 726, Avenida de Angola 2289	Maputo		Mozambique		
Carda	Slovak International Tobak AS (SIT)	Mlynske Nivy c 54	SQ-Bratislava		Slovak Rep.		
Carey's	The Havana Group, Inc.	5701 Mayfair Road	North Canton, Ohio 44720	44720	USA		
Caribe	Cia Colombiana de Tabaco SA	Carrera 43A No 1A Sur 143, Centro Santillana (Apartado Aereo 828)	Madellin-Antioquia		Columbia		
Caricocos	Sociedade Unificada de Tabacos de Angola Ltda (SUT)	Caixa Postal 1263	Luanda		Angola		
Carlton	G.R. Andron & Company, Inc.		Deer Park, NY		USA		
Carmen	Zaklady Przemyslu Tytoniowego w Krakowie SA	Aleja Jana Pawla II 196	PL-30-969 Krakow		Poland		4/26/01
Carnival	General Tobacco, Inc.	7338 Malvern Ave.	Philadelphia, PA	19151			9/10/01
Carnival	Korea Tobacco & Ginseng Corp.	100 Pyongchon-Dong, Taedeog-Ku	Taejon City 306-712		S. Korea		
Caro	Zaklady Przemyslu Tytoniowego w Krakowie SA	Aleja Jana Pawla II 196	PL-30-969 Krakow		Poland		
Carrols No. 1	P J Carroll & Co Ltd	Dublin Road, Dundalk County	Louth		Ireland		
Carthage	Manufacture des Tabacs de Kairouan (MTK)	BP 106, La Mansoura	3100 Kairouan		Tunisia		
Cartier	British American Tobacco The Netherlands BV	Boeing Ave. 31 (P.O. Box 75758 NL-1118 ZX Luchthaven Schiphol)	NL-1119 PE Schiphol-Rijk		Netherlands		
Cartier	NV Tabacofina Vander Elst SA	Prins Boudewijnlaan 43	B-2650 Edegem		Belgium		
Cartier	PT Rothmans of Pall Mall Indonesia	Jalan Peltu Sujono 8, PO Box 178	Malang 65101		Indonesia		
Cartier	Rothmans Cigaretten GmbH	Bleichenbrucke 10, Postfach 10 79 05	D-20302 Hamburg		Germany		
Cartier	Rothmans of Pall Mall (Singapore) Pte Ltd	15 Senoko Loop	Singapore 758168		Singapore		
Casa Sport	Regie des Tabacs au Maroc	87 Rue Ahmed El Figuigui	Casablanca 03		Morocco		
Casablanca	Austria Tabakwerke AG	Porzellangasse 51, Postfach 14	A-1091 Vienna		Austria		
Cascade American Blend	No manufacturer information is currently available				USA		
Cascade Farmer's Gold	No manufacturer information is currently available				USA	Distributed by M & R Holdings, Pink Hill, NC	

LIST OF NONPARTICIPATING MANUFACTURERS (SORTED BY BRAND NAME)							
Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Casino	Abal Hnos SA	Paraguay 1780, P.O. Box 1101	11800 Montevideo		Uruguay		
Casino	Cigarrera Morazin, SA de CV	Blvd Ejercito Nacional Km 7*, Apartado 06-113	San Salvador		El Salvador		
Casino	Compania Anonima Tabacalera	Calle Duarte 9, Apartado Postal 758	Santiago de los Caballeros		Dominican Rep.		
Casino	Compania Industrial de Tabacs SA	Avenida Montest 515, P.O. Box 210	La Paz		Bolivia		
Casino	Empresa Madeirense de Tabacos SA	PO Box 4316, Rua Major Reis Gomes 1	P-9000 Funchal		Portugal		
Casino	Fabrica de Tabaco Estrela	Rua de Santa Catarina (CP 166)	P-9502 Ponta Delgada Codex, S Miguel		Portugal		
Casino	La Moderna SA de CV Cigarrera	Avenida F I Madero Pte 2750 (Apto 384)	64000 Monterrey, NL		Mexico		
Casino	Tabacalara Nicaraguense SA	Km 7* Carretera Norte, Apartado Postal 1049	Managua		Nicaragua		
Cavanders	Godfrey Phillips India Ltd.	Four Square House, 49 Community Center, Friends Colony	IND-110065 New Delhi		India		
Cavanders	Premier Tobacco Industries Ltd	Lakson Square, Building No. 2, Sarwar Shaheed Road	Karachi 1		Pakistan		
Cedars	Regie Libanaise des Tabacs & Tombacs	BP 77	Beirut		Lebanon		
Century	Nanyang Brothers Tobacco Co. Ltd.	225-229 Kowlonn City Road, Tokwanan			Hong Kong		
Ceu Mar	Empresa Industrial de Tabacos Lda	PO Box 726, Avenida de Angola 2289	Maputo		Mozambique		
Cezar	Mazurska Wytwornia Tytoniu Przemyslowego	ul Tytoniowa 16	PL-16-301 Augustow		Poland		
Challeng	Zanzibar Cigarette Co	PO Box 868	Zanzibar		Tanzania		
Champion	British American Tobacco (Uganda)	PO Box 7100, Plot 69/71 Jinja Road	Kampala		Uganda		
Champion	Fortune Tobacco Corp.	Parang, Marikina	Metro Manila		Philippines		
Champion	Haggar Cigarette & Tobacco Factory Ltd.	P.O. Box 1260	Khartoum		Sudan		
Chancellor	GTC Industries Ltd.	S V Road, Vile Parle (W)	IND-400056 Mumai		India		
Chancellor	Southern United Network, LLC	P O Box 1068	Crossville, TN	38557-1068	USA		
Changle	China National Tobacco Import & Export Corp (CNTIEC)	35 Zili Street	Dalian		China	Per West Park Tobacco Letter of 11/20/01 to Colorado	12/21/01
Chanslor	Souvenir Tobacco Co Ltd	207-9 Marine Point, DC-1 Block 9, Clifton	Karachi 75600		Pakistan		
Chapparel	US Avermore LTD		Rimforest, CA	92376	USA		4/26/01
Cherokee	Cherokee Indian Reservation		North Carolina		USA		
Cherokee	Smithfield Distributors, Inc.	15 E. Sunrise Ave.	Coral Gables, FL	33133			9/11/01
Cheveleff	Amer Tobacco Ltd. - Finland	Box 12	FIN-04301 Tuusula		Finland		
Chief Whip	British American Tobacco The Netherlands BV	Boeing Ave. 31 (P.O. Box 75758 NL-1118 ZX Luchthaven Schiphol)	NL-1119 PE Schiphol-Rijk		Netherlands		
Chiefs	NAFTA		Las Vegas, NV		USA		4/26/01
Chill's Americana	Remedy Tobacco	P.O. Box 517	Tallevast, FL	34270	USA	Remedy is listed as the manufacturer; the tobacco comes from the Netherlands	
Chinese Ginseng	China National Tobacco Import & Export Corp (CNTIEC)	35 Zili Street	Dalian		China	Per West Park Tobacco Letter of 11/20/01 to Colorado	12/21/01

LIST OF NONPARTICIPATING MANUFACTURERS (SORTED BY BRAND NAME)							
Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Cigarillos Targui	Societe Nationale des Tabacs et Allumettes SpA (SNTA)	40 Rue Hocine Nourredine, Beloui ZDAD	Algiers		Algeria		
Cigs	Smokin' Joes	2293 Saunders Settlement Road	Sanborn, NY		USA		4/26/01
City	G.R. Andron & Company, Inc.		Deer Park, NY		USA		4/26/01
Class A Delux	Star Scientific, Inc.	801 Liberty Way	Chester, VA	23836	USA		
Classic Lights	Papastratos Cigarette Mfg Co.	Mavromichali Gravias Street, P.O. Box 80036	GR-185 45 Piraeus		Greece		
Classics	Union Tobacco Corporation	PO Box 221046	San Diego, CA	92122			9/11/01
Clinton	US Avermore LTD		Richmond, VA	23261	USA		4/26/01
Club	Gallaher Group PLC	Members Hill, Brooklands Rd., Weybridge	Surrey KT13 0QU		Great Britain		
Club	Tanzania Cigarette Co Ltd	20 Pugu Road, PO Box 40114	Dar es Salaam		Tanzania		
Club Slim	Aministrazione dei Monopoli di Stato (Italian State Monopoly)	Vua I Vivanti 195	I-00144 Rome		Italy		
Coast Alshate	General Organisation of Tobacco	Avenue Sahlie, PO Box 616	Damascus		Syria		
Cohiba	CITA Tabacos de Canarias SA	Cruz de Jerez, km 17'1, Ctra C-812, Apartado 43	E-38009 Santa cruz de Tenerife		Spain		
Collorys	Upper Ten Tabak BV	Postbus 8171	NL-1005 AD Amsterdam		Netherlands		
Colorado	Compania Industrial de Tabacs SA	Avenida Montest 515, P.O. Box 210	La Paz		Bolivia		
Colorado	Massalin Particulares SA	Avenida Leandro N Alem 466	1003 Buenos Aires		Argentina		
Colt	Altadis, S.A.	Eloy Gonzalo, no. 10	28010 Madrid		Spain	Altadis was formed in 1999 by the merger of SEITA (an SPM) and Tabacalera	
Columbus	Multinational Tobacco, Inc.	One Biscayne Tower, Suite 3580	Miami, Fl	33131	USA	May be an importer (telephone: 305-377-3010)	
Comanche	SC Manufacture Distributors, Inc.	4801 Baldwin Blvd.	Corpus Christi, TX				9/11/01
Comando	Panamericana de Cigarrillos Ltda	Calle 10, 10-72 Piedcuesta, Dantander Apartado Aereo 1509 841 580	Bucaramanga		Columbia		
Cometa	Sociedade Unificada de Tabacos Ltd	Caixa Postal 706, Avenida Karl Marx 1574	Maputo		Mozambique		
Commander	Cigatam SA de CV	Manuel Salazar # 132, San Juan Tihuaca	Azcapotzalco 02400		Mexico		
Comme Il Faut	Compaignie des Tabacs Comme Il Faut	PO Box 797, Cazeau Tabarre	Port-au-Prince		Haiti		
Commodore Long	PT BAT Indonesia	Plaza Exim 25th Floor, Jalan 6ATOT Subroto 36-38	Jakarta		Indonesia		
Competidora	Dosal Tobacco Corp	4775 NW 132 Street	Miami, Fl	33054	USA		
Concord	Caribbean Tobacco Co Ltd	PO Box 184, Carenage	St. George's		Granada		
Condal	CITA Tabacos de Canarias SA	Cruz de Jerez, km 17'1, Ctra C-812, Apartado 43	E-38009 Santa cruz de Tenerife		Spain		
Condor	Bolivian American Tobacco Co. SA	Carretera Warnes km 27	Santa Cruz de la Sierra		Bolivia		
Conquistador	Bolivian American Tobacco Co. SA	Carretera Warnes km 27	Santa Cruz de la Sierra		Bolivia		
Constanza	Compania Anonima Tabacalera	Calle Duarte 9, Apartado Postal 758	Santiago de los Caballeros		Dominican Rep.		
Constanza	Dominican Tobacco Imports	585 West 214th Street, Suite 3E	New York, NY	10034	USA		

LIST OF NONPARTICIPATING MANUFACTURERS (SORTED BY BRAND NAME)

Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Constellation	Regei National des Tabacs et des Alouettes (RNTA)	Blvd du 15 Octobre, BP 42	1080 Tunis-Cedex		Tunisia		
Consul	Cigarrera Bigott Suc SA	Apartado 186	Caracas		Venezuela		
Consulate	Central Cigarette Manufacturers Ltd (CCM)	Plot 5032, Great East Road, PO Box 31062	Lusaka		Zambia		
Consulate	Garanis & Petrides Ltd.	Grivas Dighenis Avenue, P.O. Box 1521	Nicosia		Cyprus		
Consulate	Rothmans (UK) Ltd.	Oxford Road, Aylesbury	Buckinghamshire HP21 8SZ		UK		
Consulate	Rothmans of Pall Mall (PNG) Pty Ltd	PO Box 256	Goroka EHP		Papua New Guinea		
Consulate	Rothmans of Pall Mall (Singapore) Pte Ltd	15 Senoko Loop	Singapore 758168		Singapore		
Consulate	Rothmans of Pall Mall London Ltd.	American International House, Siemens Street, Braamfontein (P.O. Box 321, Johannesburg 2000)	Johannesburg 2001		South Africa		
Continental	Productora Tabacalera de Colombia SA (PROTABACO)	Carrera 11 # 82-01 Piso 6-B, Centro de Negocios Andino, Apartado Aereo 14202	Santafe de Bogata		Columbia		
Convent	Berliner Zigarettenfabrik GmbH	Hadlichstrasse 44	D-13187 Berlin		Germany		
Conway	GA Keranis (Tobacco) SA	39 Athinon Street	GR-185 40 Piraeus		Greece		
Conway	Nobleza Piccardo SAIC y F	Avenida 85 San Martin 645, B1650 Avenue San Martin	Buenos Aires		Argentina		
Cooper	SEKAP SA Greek Cooperative Mfr'g Co. SA	Xanthi 6th Kim, Kavala Road	GR-67100 Xanthi		Greece		
Corona Matamis	Mighty Corp	55 MacArthur Highway, Barrio Tikay, Malolas	Bulacan 3000		Philippines		
Coronado	Cia Industrial de Tabacos Monte-Paz	San Ramon 716	Montevideo 11800		Uruguay		
Corso	Austria Tabakwerke AG	Porzellangasse 51, Postfach 14	A-1091 Vienna		Austria		
Cortos La Campana	Mighty Corp	55 MacArthur Highway, Barrio Tikay, Malolas	Bulacan 3000		Philippines		
Cosco	Canadian Overseas Sales Co.		California		USA		4/26/01
Cosmos	Entreprise des Tabacs en Guinee (ENTAG)	BP 3391	Conakry		Guinea		
Cosmos	Papastratos Cigarette Mfg Co.	Mavromichali Gravias Street, P.O. Box 80036	GR-185 45 Piraeus		Greece		
Counsellor King Size	Saleem Cigarette Industries (Private) Ltd	Par Hoti	Mardan, NWFP		Pakistan		
Country	PT Bentoel Prima	Jalan Raya Karanglo, Singosari	65153 Malang Jawa Timur		Indonesia		
Crater	National Tobacco & Matches Co	PO Box 14	Sana'a		Yemen Arab Rep.		
Crema	Compania Anonima Tabacalera	Calle Duarte 9, Apartado Postal 758	Santiago de los Caballeros		Dominican Rep.		
Crescent & Star	British American Tobacco Kenya	Likoni Road, PO Box 30000	Nairobi		Kenya		
Crescent Star	British American Tobacco (Uganda)	PO Box 7100, Plot 69/71 Jinja Road	Kampala		Uganda		
Crescent Star	Tanzania Cigarette Co Ltd	20 Pugu Road, PO Box 40114	Dar es Salaam		Tanzania		
Cristal	Manufacture des Tabacs de Kairouan (MTK)	BP 106, La Mansoura	3100 Kairouan		Tunisia		
Cristal	Regei National des Tabacs et des Alouettes (RNTA)	Blvd du 15 Octobre, BP 42	1080 Tunis-Cedex		Tunisia		
Croatia	Tvornica Duhana Zagreb	Jagiceva bb	10000 Zagreb		Croatia		

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Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Crossing	G.R. Andron & Company, Inc.		Deer Park, NY		USA		4/26/01
Crossline	G.R. Andron & Company, Inc.		Deer Park, NY		USA		4/26/01
Crown Bird	British American Tobacco Kenya	Likoni Road, PO Box 30000	Nairobi		Kenya		
Crown Special Mild	Garanis & Petrides Ltd.	Grivas Dighenis Avenue, P.O. Box 1521	Nicosia		Cyprus		
CT	CigTec Tobacco LLC	303 Roxbury Court	Charles City, VA	23030	USA	Formerly Commonwealth Tobacco LLC	
Curdos	Fabrica de Tabaco Micaelense PA	Rua Jose Bensaude 42	P-9501-914 Ponta Delgada Sao Miguel		Azores		
Cyria	Societe Nationale des Tabacs et Allumettes SpA (SNTA)	40 Rue Hocine Nourredine, Beloui ZDAD	Algiers		Algeria		
Daily	Universal Tobacco Co (Pvt) Ltd	Zamindara Chambers, Par Hoti	Mardan (NWFP)		Pakistan		
Daily Mail	No manufacturer information is currently available					Phillips & King may distribute; sold by Oregon Coast Tobacco Road	
Dakar	Van Horsen Cigarette Co BV	Vierlinghstraat 59-61	NL-4251 LC Werkendam		Netherlands		
Dakhla	Regie des Tabacs au Maroc	87 Rue Ahmed El Figuigui	Casablanca 03		Morocco		
Dallia	Slovak International Tobak AS (SIT)	Mlynske Nivy c 54	SQ-Bratislava		Slovak Rep.		
Dallas	Societe Industriella des Tabacs du Cameroon (SITABAC)	P O Box 1105	Douala		Cameroon		
Dalton	Cigatam SA de CV	Manuel Salazar # 132, San Juan Tihuaca	Azcapotzalco 02400		Mexico		
Dalton	Phillip Morris Mexico SA de CV	Au Vasco de Quiroga #3000 PH, Lomas de Santa Fe, Del Alvaro Obregon	01210 Mexico City		Mexico		
Dames	Austria Tabakwerke AG	Porzellangasse 51, Postfach 14	A-1091 Vienna		Austria		
Dannemann Sweets	Dannemann AG - Overseas Division	Hauptstrasse 55	CH-5736 Burg (AG)		Switzerland		
Darling	Cigarette Co. Ootmarsum BV	De Mors 84	NL-7631 AK Ootmarsum		Netherlands		
Darling	Nestor Gianacis Cigarrettenfabrik GmbH	Joh-Gutenberg Strasse 2-6	D-6238 Hofheim-Wallau		Germany		
Darling	Upper Ten Tabak BV	Postbus 8171	NL-1005 AD Amsterdam		Netherlands		
Davidoff	CINTA Compagnie Independente de Tabacs SA	29 Avenue Georges Rodenbach	B-1030 Bruxelles		Belgium		
Davidoff	Davidoff of Geneva, Inc.	P.O. Box 4000, Dept. #708/ 550 West Avenue	Hartford, CT / Stanford, CT	06151-0708 / 06902	USA		
Davidoff	Reemtsma Cigarettenfabriken GmbH	Parkstrasse 51	D-22605 Hamburg		Germany		
Davros	PT Rothmans of Pall Mall Indonesia	Jalan Peltu Sujono 8, PO Box 178	Malang 65101		Indonesia		
De Bruine	Nestor Gianacis Cigarrettenfabrik GmbH	Joh-Gutenberg Strasse 2-6	D-6238 Hofheim-Wallau		Germany		
De Huifkar	Agio Tobacco Co Ltd	B9 and B14 Bulebel Ind Est	Zetjun		Malta		
Death	Upper Ten Tabak BV	Postbus 8171	NL-1005 AD Amsterdam		Netherlands		
Del Prado	La Moderna SA de CV Cigarrera	Avenida F I Madero Pte 2750 (Apto 384)	64000 Monterrey, NL		Mexico		
Del Prado	Latin House Cigars	201 Amador	Watsonville, CA	95076			9/10/01
Delicados	Cigatam SA de CV	Manuel Salazar # 132, San Juan Tihuaca	Azcapotzalco 02400		Mexico	G A Andron imports this brand	

LIST OF NONPARTICIPATING MANUFACTURERS (SORTED BY BRAND NAME)							
Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Delicados Ovalados	Phillip Morris Mexico SA de CV	Au Vasco de Quiroga #3000 PH, Lomas de Santa Fe, Del Alvaro Obregon	01210 Mexico City		Mexico		
Delidab	Reemtsma Debreceni Dohanygyar Ltd	Vaghid u 2	H-4034 Debrecen		Hungary		
Delta	Cigarrera Morazin, SA de CV	Blvd Ejercito Nacional Km 7*, Apartado 06-113	San Salvador		El Salvador		
Delta	Inter American Financial	2100 Travis, Suite 402	Houston, TX	77002			9/10/01
Delta	Reemtsma Cigarettenfabriken GmbH	Parkstrasse 51	D-22605 Hamburg		Germany		
Delta	Republic Tobacco Co.	Apartado 896	1000 San Jose		Costa Rica		
Delta	Slovak International Tobak AS (SIT)	Mlynske Nivy c 54	SQ-Bratislava		Slovak Rep.		
Delta	Societe Industriella des Tabacs du Cameroon (SITABAC)	P O Box 1105	Douala		Cameroon		
Delux	New Tobacco Co Ltd	Bikaner Building, 8/1 Lal Bazaar St, 1st Floor, Room No 10	IND-700 001 Kolkata		India		
Denver	CLM Internacional SA De CV	Rio Sena #500 Pte Col Del Valle	Garza Garcia NL 66220		Mexico		
Derby	Compania Chilena de Tabacos S.A.		Santiago		Chile		4/26/01
Derby	Nobleza Piccardo SAIC y F		Buenos Aires		Argentina		4/26/01
Derby Suaves	Nobleza Piccardo SAIC y F	Avenida 85 San Martin 645, B1650 San Martin Avenue	Buenos Aires		Argentina		
Desperado	Cigarettes Cheaper (Leonidas Trading Co. [LTC])	P.O. Box 2289	Benicia, CA	94510	USA		
Deurali	Janakpur Cigarette Factory Ltd	PO Box 5	Janakpurdam		Nepal		
Dewi Mesir	Sriwidaja NV	Jalan Gresik 56	Surabaya		Indonesia		
Diamond	Nicholas y Daher (St. Lucia) Ltd.	PO Box 127	Castries		Saint Lucia		
Dimitrino	Charles Fairmorn Handels GmbH	Birkunger Strasse 71	D-37351 Dingelstadt		Germany		
Dimitrino	Joh Wilhelm von Eicken GmbH	Dreschlerstrasse 1 (Postfach 3338 D-23582 Lubeck)	D-23556 Lubeck		Germany		
Dimitrino Shepard	Crossline						4/26/01
Dinar	Haggar Cigarrete & Tobacco Factory Ltd.	P.O. Box 1260	Khartoum		Sudan		
Diplomat	Association Ukrtabakprom	6 Proboda Avenue	U-252135 Kiev 135		Ukraine		
Diplomat	British American Tobacco Ghana	No 6 2nd Rangoon Close, Cantonments, PO Box AN 5211	Accra		Ghana		
Diplomat	Tabacalera Centroamericana SA	PO Box 626	Guatemala City 01901		Guatemala		
Diplomat	Tabacalera de El Salvador SA de CV	69 Av. Norte. No. 213, Coloniz Escalon	San Salvador		El Salvador	No brands listed	
Diplomat	Tabakas Fabrika House of Prince Riga Sia	Miera iela	LV-1013 Riga		Latvia		
Dobhan	Janakpur Cigarette Factory Ltd	PO Box 5	Janakpurdam		Nepal		
Double Diamond	Jash International, Inc.	633 Enterprise Drive	Dekalb, Ill.	60178	USA	Importer: Jash; Distributor: Monarch Trading International	4/30/01
Double Happiness	Nanyang Brothers Tobacco Co. Ltd.	225-229 Kowloon City Road	Tokwanan		Hong Kong		
Double Horses	China National Tobacco Import & Export Corp (CNTIEC)	35 Zili Street	Dalian		China	Per West Park Tobacco Letter of 11/20/01 to Colorado	12/21/01

LIST OF NONPARTICIPATING MANUFACTURERS (SORTED BY BRAND NAME)

Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Dragon King	Tai Chong Tobacco Manufacturers & Co Sdn Berhad	10 Jalan Jelapang	31200 Chemor Perak		Malaysia		
Dromadaire	Societe Nationale des Tabacs et Allumettes de Mali (SO NA TAM)	Zone Industrielle, Route de Sotuba, PO Box 59	Bamako		Mali		
Drum-Euro	Douwe Egbert	Dublin Road, P.O. Box 5	Mullingar, CO Westmeath		Ireland		
DTC	Dosal Tobacco Corp	4775 NW 132 Street	Miami, Fl	33054	USA		
Ducados	Tabacalera SA	Alcala 47	E-28014 Madrid		Spain	G A Andron imports this brand	
Ducal	British American Tobacco The Netherlands BV	Boeing Ave. 31 (P.O. Box 75758 NL-1118 ZX Luchthaven Schiphol)	NL-1119 PE Schiphol-Rijk		Netherlands		
Ducal	Heintz van Landewyck S.ar.l	Rue de Hollerich 31, PO Box 2202	L01022 Luxembourg		Luxembourg		
Ducal	Rothmans Europe (Netherlands) BV	Drentestraat 21 (PO Box 7400, NL-1007 JK Amsterdam)	Amsterdam		Netherlands		
Duhill	Rothmans						4/26/01
Duke A1 Filter	Meridian Tobacco Co Ltd	10-12 Dadeban Road, North Kaneshie Industrial Area, PO Box 5183	Accra		Ghana		
DuMaurier	Crossline						4/26/01
Duo Blend	Verkoopcentrale van Tabaksprodukten Holland BV (VCT)	Elementenstraat 13-17	NL-1014 AR Amsterdam		Netherlands	WTD lists VCT as an exporter, not a manufacturer. Andron imports this brand	
Durfee	Durfee Tobacco (Holdings) Co Ltd	18/F Two Chinachem Plaza, 68 Connaught Road, Central	Hong Kong		Hong Kong		
Durian	Mighty Corp	55 MacArthur Highway, Barrio Tikay, Malolas	Bulacan 3000		Philippines		
Dynamic	M'EXIM International Ltd (Singapore Corp.)	Road Town, 3F Omar Hodge Building, Wikhams Cay 1	Tortola, Virgin Islands			Brand and Address supplied by Liggett Group, Inc.	4/8/02
Earl of Weldon	Karelia Tobacco Company	P.O. Box 22, Athinon Street	D-6238 Hofheim-Wallau		Germany		
Echo	Xcaliber International Ltd	Attn: Lee Levinson, 5310 E 31 St., Suite 1100	Tulsa, OK	74135	USA	Information supplied by OK Tax Commission	12/21/01
Ecstasy Herbal Bidis	No manufacturer information is currently available				India	Sold by Herbal Alternatives (Tuscon, AZ) and Riverdale Organics (Riverdale, MD); Imported	4/26/01
Eighty-Eights	Crossline						4/26/01
Ekstra Mocne	Zaklady Przemyslu Tytoniowego w Radomiu SA	ul Tytoniowa 2/6	PL-26-600 Radom		Poland		
Elegantes	Cigatam SA de CV	Manuel Salazar # 132, San Juan Tihuaca	Azcapotzalco 02400		Mexico		
Elegantes	Phillip Morris Mexico SA de CV	Au Vasco de Quiroga #3000 PH, Lomas de Santa Fe, Del Alvaro Obregon	01210 Mexico City		Mexico		
Elita	Tabakas Fabrika House of Prince Riga Sia	Miera iela	LV-1013 Riga		Latvia		
Embaixador	Sociedade Unificada de Tabacos de Angola Ltda (SUT)	Caixa Postal 1263	Luanda		Angola		
Embassy	British American Tobacco (Uganda)	PO Box 7100, Plot 69/71 Jinja Road	Kampala		Uganda		
Embassy	British American Tobacco Co Barbados Ltd	Green Hill, Lodge Road, St Michael 25, PO Box 107	Bridgetown		Barbados		
Embassy	British American Tobacco Ghana	No 6 2nd Rangoon Close, Cantonments, PO Box AN 5211	Accra		Ghana		
Embassy	British American Tobacco Kenya	Likoni Road, PO Box 30000	Nairobi		Kenya		
Embassy	Compania Chilena de Tabacos S.A.	Ave. El Bosque Norte 0125, Casilla 267-V, Correo 21	Santiago		Chile		
Embassy	Imperial Tobacco Ltd.	P.O. Box 525, Upton Road, Southville	Bristol, Avon BS99 1LQ		UK		

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Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Embassy	John Player & Sons	Box 286, South Circular Road, Dublin 8 County	Dublin		Ireland		
Embassy	Malaysian Tobacco Co Berhad	178-3 Jalan Sungei Besi, PO Box 10187	50910 Kuala Lumpur		Malaysia		
Embassy	Pakistan Tobacco Co Ltd	Saudi Pak Tower, 61/A, Jinnah Ave., Blue Area, PO Box 2549	Islamabad		Pakistan		
Embassy	Tanzania Cigarette Co Ltd	20 Pugu Road, PO Box 40114	Dar es Salaam		Tanzania		
Empire	St Vincent Manufacturing Co Ltd	PO Box 360	Arnos Vale		Saint Vincent		
English Ovals	Crossline						4/26/01
Ernte 23	Austria Tabakwerke AG	Porzellangasse 51, Postfach 14	A-1091 Vienna		Austria		
Ernte 23	Reemtsma Cigarettenfabriken GmbH	Parkstrasse 51	D-22605 Hamburg		Germany		
Ernte 23	Reemtsma Debreceni Dohanygyar Ltd	Vaghid u 2	H-4034 Debrecen		Hungary		
Escort	PT Indonesia BAT	Plaza Exim 25th Floor, Jalan 6ATOT Subroto 36-38	Jakarta 12190		Indonesia		
Esquire	GTC Industries Ltd.	S V Road, Vile Parle (W)	IND-400056 Mumai		India		
Esquire	P.A.T. Marketing, Inc.	470 Capital Circle, NW	Tallahassee, FL	32304			9/10/01
Esse	Korea Tobacco & Ginseng Corp.	100 Pyongchon-Dong, Taedeog-Ku	Taejon City 306-712		S. Korea		
Europa	Dubek Ltd	33 Lilienblum Street	Tel-Aviv 65133		Israel		
Europe	Tutunski Kombinat AD Prilep	Marksova 101	Prilep		Macadonia		
European Blend #959 Lt	The Tobacco Shop		Indianapolis, IN		USA		4/26/01
Everest	British American Tobacco The Netherlands BV	Boeing Ave. 31 (P.O. Box 75758 NL-1118 ZX Luchthaven Schiphol)	NL-1119 PE Schiphol-Rijk		Netherlands		
Exact	Smokin Joe's	2293 Saunders Settlement Road	Sanborn, NY	14132	USA		
Exact-Value	G.R. Andron & Company, Inc.		Deer Park, NY		USA		4/26/01
Excellence	Manufacture Burkinabe de Cigarettes (MABUCIG)	BP 5589	Ouagadougou		Burkina Faso		
Excellence	MTOA	BP 76	Dakar		Senegal		
Excellence	Nigerian Tobacco Co Plc	18 Temple Road, Ikoyi, PO Box 137	Lagos		Nigeria		
Excellence	Societe des Cigarettes Gabonaise (SOCIGA)	BP 2175	Libreville		Gabon		
Exclusiv	Posehl GmbH & Co KG Alois	PO Box 40	D-84141 Geisenhausen		Germany		
Exeter	Xcaliber International Ltd	Attn: Lee Levinson, 5310 E 31 St., Suite 1100	Tulsa, OK	74135	USA	Information supplied by OK Tax Commission	12/21/01
Expo	Korea Tobacco & Ginseng Corp.	100 Pyongchon-Dong, Taedeog-Ku	Taejon City 306-712		S. Korea		
Export No. 1	Papastratos Cigarette Mfg Co.	Mavromichali Gravias Street, P.O. Box 80036	GR-185 45 Piraeus		Greece		
Express	Association Ukrtabakprom	6 Proboda Avenue	U-252135 Kiev 135		Ukraine		
Express	Azizuddin Industries Ltd	Jahan Building No. 3, 1st Floor, 79 Agrabad Commercial Area	Chittagong		Bangladesh		
Extra	Karelia Tobacco Company	P.O. Box 22, Athinon Street	D-6238 Hofheim-Wallau		Germany		

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Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Extra 91	Tobacna Ljubljana d o o	Tobacna ulica 5, P.O. Box 487	SL-61001 Ljubljana		Slovenia		
Fair Play	Brinkmann Niemeyer Gmbh	Corneliusstrasse 36 (Postfach 10 39 44, D-40030)	D-40215 Dusseldorf		Germany		
Falcon	PT Indonesia BAT	Plaza Exim 25th Floor, Jalan 6ATOT Subroto 36-38	Jakarta 12190		Indonesia		
Falk	Austria Tabakwerke AG	Porzellangasse 51, Postfach 14	A-1091 Vienna		Austria		
Falling Rain	Thailand Tobacco Monopoly	184 Rama IV Road, PO Box 8	Bangkok 10110		Thailand		
Fame	Leader Tobacco Co.	4800 SW 51st Street	Davie, FL	33314			9/10/01
Famous American Blend	The Havana Group, Inc.	5701 Mayfair Road	North Canton, Ohio	44720	USA		
Farid	Jerusalem Cigarette Co Ltd	PO Box 19594	Jerusalem		Israel		
Faros	Cigatam SA de CV	Manuel Salazar # 132, San Juan Tihuaca	Azcapotzalco 02400		Mexico		
Faros Ovalados	Phillip Morris Mexico SA de CV	Au Vasco de Quiroga #3000 PH, Lomas de Santa Fe, Del Alvaro Obregon	01210 Mexico City		Mexico		
Fate	Mighty Corp	55 MacArthur Highway, Barrio Tikay, Malolas	Bulacan 3000		Philippines		
Favorites	Regie des Tabacs au Maroc	87 Rue Ahmed El Figuigui	Casablanca 03		Morocco		
Federated Stars & Bars	Star Scientific, Inc.	801 Liberty Way	Chester, VA	23836	USA		
Femina	Bulgartabac	62 Graf Ignatiev Street	BG-1000 Sofia		Bulgaria		
Fenix	Slovak International Tobak AS (SIT)	Mlynske Nivy c 54	SQ-Bratislava		Slovak Rep.		
Fiesta	La Moderna SA de CV Cigarrera	Avenida F I Madero Pte 2750 (Apto 384)	64000 Monterrey, NL		Mexico		
Fiesta	Latin House Cigars	201 Amador	Watsonville, CA	95076			9/10/01
Fiesta Lights	Abal Hnos SA	Paraguay 1780, P.O. Box 1101	11800 Montevideo		Uruguay		
Filter 160	Tvornica Duhana Zagreb	Jagiceva bb	10000 Zagreb		Croatia		
Filter 57	Tobacna Ljubljana d o o	Tobacna ulica 5, P.O. Box 487	SL-61001 Ljubljana		Slovenia		
Filter No. 1	Papastratos Cigarette Mfg Co.	Mavromichali Gravias Street, P.O. Box 80036	GR-185 45 Piraeus		Greece		
Filter Oriental	Tutunski Kombinat AD Prilep	Marksova 101	Prilep		Macadonia		
Filterventilated Syphomia	Reemtsma Debreceni Dohanygyar Ltd	Vaghid u 2	H-4034 Debrecen		Hungary		
Fine	Altadis, S.A.	Eloy Gonzalo, no. 10	28010 Madrid		Spain	Altadis was formed in 1999 by the merger of SEITA (an SPM) and Tabacalera	
Fine	Entreprise des Tabacs en Guinee (ENTAG)	BP 3391	Conakry		Guinea		
Fine	Manufacture Burkinabe de Cigarettes (MABUCIG)	BP 5589	Ouagadougou		Burkina Faso		
Fine	Manufacture de Cigarettes du Tchad (MCT)	BP 572	NDjamena		Chad		
Fine	Sacimem	BP 128	Antsirabe 110		Madagascar		
Fine	Societe Centralafricaine de Cigarettes (SOCACIG)	BP 977, Immeuble UCAR	Bangui		Cent. Afr. Rep.		
Fine	Societe des Cigarettes Gabonaise (SOCIGA)	BP 2175	Libreville		Gabon		

LIST OF NONPARTICIPATING MANUFACTURERS (SORTED BY BRAND NAME)							
Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Fine	Societe Ivoirienne de Tabacs (SITAB)	01 - BP 724	Abijan 01		Ivory Coast		
Fine	Zaklady Przemyslu Tytoniowego w Radomiu SA	ul Tytoniowa 2/6	PL-26-600 Radom		Poland		
First	Heintz van Landewyck S.ar.l	Rue de Hollerich 31, PO Box 2202	L01022 Luxembourg		Luxembourg		
First Prize	Nanyang Brothers Tobacco Co. Ltd.	225-229 Kowloon City Road, Tokwanan			Hong Kong		
First US	Protobaco SA, Corp.	6595 NW 36th Street, #101B	Miami, Fl	33166			9/10/01
First USA	Bulgartabac (also possible Chilean company not listed in WTD)	62 Graf Ignatiev Street	BG-1000 Sofia		Bulgaria	Mfr. identified by Canstar (Florida), which has been sued by Missouri	
First USA	Canstar (USA) Inc.	4960 SW 72nd Avenue	Miami, Fl		USA	Sued by Missouri for failure to deposit funds in escrow for 1999	
Five Stars	Regie des Tabacs au Maroc	87 Rue Ahmed El Figuigui	Casablanca 03		Morocco		
Flair	GTC Industries Ltd.	S V Road, Vile Parle (W)	IND-400056 Mumai		India		
Flirt	Austria Tabakwerke AG	Porzellangasse 51, Postfach 14	A-1091 Vienna		Austria		
Florida	Eastern Co SAE	450 El Ahram Street, Giza AND P.O. Box 1543, Cairo	Giza/Cairo		Egypt		
FN	Sociedade Unificada de Tabacos Ltd	Caixa Postal 706, Avenida Karl Marx 1574	Maputo		Mozambique		
Folks Own	Souvenir Tobacco Co Ltd	207-9 Marine Point, DC-1 Block 9, Clifton	Karachi 75600		Pakistan		
Forbes Extra	La Suerte Cigar and Cigarette Factory, Telengton Brothers & Sons Inc.	South Super Highway	Paranaque		Philippines		
Form	Amer Tobacco Ltd. - Finland	Box 12	FIN-04301 Tuusula		Finland		
Fortuna	Altadis, S.A.	Eloy Gonzalo, no. 10	28010 Madrid		Spain	Altadis was formed in 1999 by the merger of SEITA (an SPM) and Tabacalera	
Fortuna	Tabacalera Nacional CA (CATANA)	Avenida Francisco de Miranda, Campo Alegre (Apartado 769)	Caracas 1010-A		Venezuela		
Fortuna	Tabacalera SA	Alcala 47	E-28014 Madrid		Spain		
Fortune	Fortune Tobacco Corp.	Parang, Marikina	Metro Manila		Philippines		
Fortune	Phillip Morris Ltd	252 Chesterfield Road, PO Box 93	Moorabbin, Victoria 3189		Australia		
Fortune	Taiwan Tobacco & Wine Monopoly Bureau	4 Nanchang Road	Section 1, Taipei		Taiwan		
Forum	Mastermind Tobacco SA (Pty) Ltd.	P.O. Box 7185	East London 5200		South Africa		
Foundation	Reemtsma Cigarettenfabriken GmbH	Parkstrasse 51	D-22605 Hamburg		Germany		10/23/01
Four Square Kings	Godfrey Phillips India Ltd.	Four Square House, 49 Community Center, Friends Colony	IND-110065 New Delhi		India		
Fox	Altadis, S.A.	Eloy Gonzalo, no. 10	28010 Madrid		Spain	Altadis was formed in 1999 by the merger of SEITA (an SPM) and Tabacalera	
Francesinhos	Empresa dos Tabacos de Angola Sarl (ETA)	Rua Major Kanyangulo 220, Caixa Postal 1238	Luanda		Angola		
Free Bird	Altadis, S.A.	Eloy Gonzalo, no. 10	28010 Madrid		Spain	Altadis was formed in 1999 by the merger of SEITA (an SPM) and Tabacalera	
Free Spirit	Mike's Cigar Distributors, Inc.	1030 96th Street	Miami, Fl		USA		
Fresno	La Suerte Cigar and Cigarette Factory, Telengton Brothers & Sons Inc.	South Super Highway	Paranaque		Philippines		
Full Flavor 100's	Dosal Tobacco Company		Miami, FL		USA		4/26/01

LIST OF NONPARTICIPATING MANUFACTURERS (SORTED BY BRAND NAME)

Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Full Flavor Box	Dosal Tobacco Company		Miami, FL		USA		4/26/01
Full Flavor KS	Dosal Tobacco Company		Miami, FL		USA		4/26/01
Full Speed	Fabrica de Cigarellas El Progreso SA	P.O. Box 17-01-17 Avenida Amazonas 3123 y Azuay	Quito		Ecuador		
Futura	Aministrazione dei Monopoli di Stato (Italian State Monopoly)	Vua I Vivanti 195	I-00144 Rome		Italy		
G Karelia and Sons	Quintin & Company		Steamboat Springs, CO		USA		4/26/01
G ^o Smoke	Star Scientific, Inc.	801 Liberty Way	Chester, VA	23836	USA	See also Gunsmoke, below	
Gabonaises	Societe des Cigarettes Gabonaise (SOCIGA)	BP 2175	Libreville		Gabon		
Gainda	Janakpur Cigarette Factory Ltd	PO Box 5	Janakpurdam		Nepal		
Galaxy	Abal Hnos SA	Paraguay 1780, P.O. Box 1101	11800 Montevideo		Uruguay		
Gallo	Mighty Corp	55 MacArthur Highway, Barrio Tikay, Malolas	Bulacan 3000		Philippines		
Gallop	GA Keranis (Tobacco) SA	39 Athinon Street	GR-185 40 Piraeus		Greece		
Ganesh Bidi	Mangalore Ganesh Beedi Works	Venoba Road, Mysore 570 005	Karnataka State		India		
Garafiri	Entreprise des Tabacs en Guinee (ENTAG)	BP 3391	Conakry		Guinea		
Garni	Grand Tobacco Company USA	4720 San Fernando Road, Suite A	Glendale, CA	91204			9/10/01
Garni	International Tobacco Partners Limited	1010 Northern Boulevard, Suite 208	Great Neck, NY	11021	USA	Importer, brand appears to be manufactured in the United Arab Emirates per the	4/30/01
Garrick	British American Tobacco (Singapore) Ltd	57 Senoko Drive Drive	Singapore 758168		Singapore		
Gautoises	G.R. Andron & Company, Inc.		Deer Park, NY		USA		4/26/01
GD	Bulgartabac	62 Graf Ignatiev Street	BG-1000 Sofia		Bulgaria		
General	China National Tobacco Import & Export Corp (CNTIEC)	35 Zili Street	Dalian		China	Per West Park Tobacco Letter of 11/20/01 to Colorado	12/21/01
General	New Tobacco Co Ltd	Bikaner Building, 8/1 Lal Bazaar St, 1st Floor, Room No 10	IND-700 001 Kolkata		India		
Gensong	Gentong Gotri, PT, Perusahaan Rokok	Jl Gebanganom Raya 18 (Gebangsri) - Genuk	Semarang - 50114		Indonesia		
Gentong	Gentong Gotri PT, Perusahaan Rokok	Jl Gebanganom Raya 18 (Gebangsari)	Genuk, Semarang - 50114		Indonesia		
George Karelias & Sons	Karelia Tobacco Company	P.O. Box 22, Athinon Street	GR-24100 Kalamata		Greece		
Geronimo	Cigarettes Cheaper (Leonidas Trading Co. [LTC])	P.O. Box 2289	Benicia, CA	94510	USA		
Get 2	Korea Tobacco & Ginseng Corp.	100 Pyongchon-Dong	Tae Deog-Ku, Taejon City	306-712	S. Korea		
Ginseng	China National Tobacco Import & Export Corp (CNTIEC)	35 Zili Street	Dalian		China	Per West Park Tobacco Letter of 11/20/01 to Colorado	12/21/01
Ginseng	West Park Tobacco	13293 River's Bend Boulevard	Richmond/Chester, VA	23836	USA		
Gisilla	National Tobacco Enterprise	PO Box 5658/522, Roosevelt Street	Addis Ababa		Ethiopia		
Giza	Eastern Co SAE	450 El Ahram Street, Giza AND P.O. Box 1543, Cairo	Giza/Cairo		Egypt		
Gladstone	British American Tobacco Belgium NV	Rue de Koninck 38	B-1080 Bruxelles		Belgium		

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Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Gladstone	British American Tobacco The Netherlands BV	Boeing Ave. 31 (P.O. Box 75758 NL-1118 ZX Luchthaven Schiphol)	NL-1119 PE Schiphol-Rijk		Netherlands		
Gladstone	Compagnie Reunionnais des Tabacs (CORETAB)	Zone Industrielle, No. 2, BP 256	97457 Saint-Pierre Cedex		Reunion		
Gladstone	Entreprise des Tabacs en Guinee (ENTAG)	BP 3391	Conakry		Guinea		
Glory	Korea Tobacco & Ginseng Corp.	100 Pyongchon-Dong, Taedeog-Ku	Taejon City 306-712		S. Korea		
Glory	Smokin' Joes	2293 Saunders Settlement Road	Sanborn, NY	14132	USA	See www.altcigs.com; telephone: 1-800-225-1838	
Go To Hell	G A Andron & Company	89 N. Industry Court	Deer Park, NY	11729	USA	WTD lists as a G A Andron brand; Andron claims VCT is the manufacturer	
Gold	BAT Cameroon	Plateau Bastos, PO Box 94	Yanounde		Cameroon		
Gold & Black	G A Andron & Company	89 N. Industry Court	Deer Park, NY	11729	USA	WTD lists as a G A Andron brand; Andron claims VCT is the manufacturer	
Gold City	Thailand Tobacco Monopoly	184 Rama IV Road, PO Box 8	Bangkok 10110		Thailand		
Gold Dollar	British American Tobacco The Netherlands BV	Boeing Ave. 31 (P.O. Box 75758 NL-1118 ZX Luchthaven Schiphol)	NL-1119 PE Schiphol-Rijk		Netherlands		
Gold Dollar	Monrovia Tobacco Corp (MTC)	Bushrod Island, PO Box 1922	Monrovia		Liberia		
Gold Filter Herbal Gold	G.R. Andron & Company, Inc.		Deer Park, NY		USA		4/26/01
Gold Flake	British American Tobacco (Singapore) Ltd	57 Senoko Drive Drive	Singapore 758168		Singapore		
Gold Flake	ITC Ltd.	Virginia House, 37 Chowringhee, P.O. Box 89	IND-700 071	Kolkata	India		
Gold Flake	Malaysian Tobacco Co Berhad	178-3 Jalan Sungei Besi, PO Box 10187	50910 Kuala Lumpur		Malaysia		
Gold Flame	Fabrica de Tabaco Estrela	Rua de Santa Catarina (CP 166)	P-9502 Ponta Delgada Codex, S Miguel		Portugal		
Gold Leaf	Nigerian Tobacco Co Plc	18 Temple Road, Ikoyi, PO Box 137	Lagos		Nigeria		
Gold Pate	John Player & Sons	Box 286, South Circular Road, Dublin 8 County	Dublin		Ireland		
Gold Plug	National Tobacco Enterprise	PO Box 5658/522, Roosvelt Street	Addis Ababa		Ethiopia		
Golden	Southern Tobacco Inc.	1231 North Limestone Street, Suite A	Gafney, SC	29341	USA		
Golden Beach	Third Millenium Cigars & Associates	4904 Holly Drive	Tamarac, FL	33319	USA	Likely distributor/retailer	
Golden Blend	No manufacturer information is currently available						
Golden Club	Societe Ivoirienne de Tabacs (SITAB)	01 - BP 724	Abijan 01		Ivory Coast		
Golden Dragon	Nanyang Brothers Tobacco Co. Ltd.	225-229 Kowloon City Road, Tokwanan	Kowloon		Hong Kong		
Golden Dragon	Taiwan Tobacco & Wine Monopoly Bureau	4 Nanchang Road	Section 1, Taipei		Taiwan		
Golden Fiction	British American Tobacco The Netherlands BV	Boeing Ave. 31 (P.O. Box 75758 NL-1118 ZX Luchthaven Schiphol)	NL-1119 PE Schiphol-Rijk		Netherlands		
Golden Gate	Reemtsma Cigarettenfabriken GmbH	Parkstrasse 51	D-22605 Hamburg		Germany		10/23/01
Golden Key	La Suerte Cigar and Cigarette Factory, Telengton Brothers & Sons Inc.	South Super Highway	Paranaque		Philippines		
Golden Smart	Austria Tabakwerke AG	Porzellangasse 51, Postfach 14	A-1091 Vienna		Austria		
Golden USA	Van Horssen Cigarette Co BV	Vierlinghstraat 59-61	NL-4251 LC Werkendam		Netherlands		

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Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Golf Lights	Dubek Ltd	33 Lilienblum Street	Tel-Aviv 65133		Israel		
Golf Lights 100's	North American Trading	861 6th Ave., Suite 115	San Diego, CA	92101			9/10/01
Good Look	Sacimem	BP 128	Antsirabe 110		Madagascar		
Good Luck	Jerusalem Cigarette Co Ltd	PO Box 19594	Jerusalem		Israel		
GR	European Cigarette Imports	149 Center Grove Road	Randolph, NJ	07869			9/10/01
GR	SEKAP SA Greek Cooperative Mfr'g Co. SA	Xanthi 6th Kim, Kavala Road	GR-67100 Xanthi		Greece		
Gratos	La Moderna SA de CV Cigarrera	Avenida F I Madero Pte 2750 (Apto 384)	64000 Monterrey, NL		Mexico		
Great Wall	Nanyang Brothers Tobacco Co. Ltd.	225-229 Kowloon City Road, Tokwanan	Kowloon		Hong Kong		
Green Spot	International Tobacco Co PLC	247, Moshood Abiola Way, Ijora, PO Box 524	Lagos		Nigeria		
Griffin	Nanyang Brothers Tobacco Co. Ltd.	225-229 Kowloon City Road, Tokwanan	Kowloon		Hong Kong		
GT	Grand Tobacco Company USA	4720 San Fernando Road, Suite A	Glendale, CA	91204			9/10/01
GT	Sociedade Agricola de Tabacos Ltda	Avenida Julius Nyerere 702, PO Box 713	Maputo		Mozambique		
GT One	Vimisa, Inc.	2201 NW 102nd Place	Miami, FL	33172	USA	Currently, General Tobacco, 2201 NW 102nd Pl., Unit 2, Miami, FL owns the trademark	9/10/01
GT One	Vimisa, Inc.	2201 NW 102nd Place	Miami, FL	33172			9/11/01
Guards	Central Cigarette Manufacturers Ltd (CCM)	Plot 5032, Great East Road, PO Box 31062	Lusaka		Zambia		
Gudang Garam	PT Perusahaan Rokok Tjap Gudang Garam	Jalan Semampir II/1	Kedri		Indonesia		
Gunsmoke	Star Scientific, Inc.	801 Liberty Way	Chester, VA	23836	USA		
Gureza	National Tobacco Enterprise	PO Box 5658/522, Roosevelt Street	Addis Ababa		Ethiopia		
Guru Bidi	Mohanlal Hargovinddas	M H House 903 Gole Bazar	IND-482002 Jabalpur		India		
Guven	Kibris Turk Tutin Endustrisi Ltd Sti	Ataturk Caddesi 27	Yenisehir, Lefkosa		Cyprus		
Habanos	Tabacalera SA	Alcala 47	E-28014 Madrid		Spain		
Haggar Special	Haggar Cigarette & Tobacco Factory Ltd.	P.O. Box 1260	Khartoum		Sudan		
Halfzware	Joh Wilhelm von Eicken GmbH		Lubeck		Germany		4/26/01
Hamilton Lights	Tabacalera Nacional SA	Apartado 1212	Lima		Peru		
Hanaro	Korea Tobacco & Ginseng Corp.	100 Pyongchon-Dong, Taedeog-Ku	Taejon City 306-712		S. Korea		
Hanmaum	Korea Tobacco & Ginseng Corp.	100 Pyongchon-Dong, Taedeog-Ku	Taejon City 306-712		S. Korea		
Haras	Manufacture des Tabacs de Kairouan (MTK)	BP 106, La Mansoura	3100 Kairouan		Tunisia		
Hare Krishna Bidi	Kisanlal Bastiram Sarda	Camel House, Nashik-Pune Road, P O Box 1203	IND-422011 Nashik		India		
Hare Rama Bidi	Kisanlal Bastiram Sarda	Camel House, Nashik-Pune Road, P O Box 1203	IND-422011 Nashik		India		
Harman	Kibris Turk Tutin Endustrisi Ltd Sti	Ataturk Caddesi 27	Yenisehir, Lefkosa		Cyprus		

LIST OF NONPARTICIPATING MANUFACTURERS (SORTED BY BRAND NAME)							
Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Havana	Sociedade Unificada de Tabacos Ltd	Caixa Postal 706, Avenida Karl Marx 1574	Maputo		Mozambique		
HB	Austria Tabakwerke AG	Porzellangasse 51, Postfach 14	A-1091 Vienna		Austria	Imperial Tobacco (Canada), a foreign PM, also makes a brand by this name	
HB	British American Tobacco (BAT)	PO BOX 43085, INDUSTRIA 2042	Johannesburg		South Africa	Imperial Tobacco (Canada), a foreign PM, also makes a brand by this name	
HB	British American Tobacco (Germany) GmbH	Alsterufer 4	D-20354	Hamburg	Germany	Imperial Tobacco (Canada), a foreign PM, also makes a brand by this name	
HB	British American Tobacco Nordic Oy	Vattuniemenkatu 10, PO Box 118	FIN-00210 Helsinki		Finland	Imperial Tobacco (Canada), a foreign PM, also makes a brand by this name	
HB	British American Tobacco The Netherlands BV	Boeing Ave. 31 (P.O. Box 75758 NL-1118 ZX Luchthaven Schiphol)	NL-1119 PE Schiphol-Rijk		Netherlands	Imperial Tobacco (Canada), a foreign PM, also makes a brand by this name	
Helikon	Egri Dohanygyar KFT Eger Tobacco Co. Ltd.	Torvenyhaz u 4 Pf 60	H-3300 Egar		Hungary		
Herbal Cigarettes	Torrekens Tabakindustrie	Neerstraat 103	B-9400 Appelterre		Belgium		
Herbal Gold	Alternative Cigarettes Inc.	P O Box 678/125 Virgil Ave.	Buffalo, NY	14207	USA		
Herbowe	Mazurska Wytworonia Tytoniu Przemyslowego	ul Tytoniowa 16	PL-16-301 Augustow		Poland		
Herminios	Sociedade Unificada de Tabacos de Angola Ltda (SUT)	Caixa Postal 1263	Luanda		Angola		
Hero	NV Sumatra Tobacco Trading Co.	Jalan Pattimura No 3, Sumatra Ultra	Pematang Siantar 21132		Indonesia		
Hidalgos	Cia Colombiana de Tabaco SA	Carrera 43A No 1A Sur 143, Centro Santillana (Apartado Aereo 828)	Madellin-Antioquia		Columbia		
High Society	Nigerian Tobacco Co Plc	18 Temple Road, Ikoyi, PO Box 137	Lagos		Nigeria		
Hillmann	Azizuddin Industries Ltd	Jahan Building No. 3, 1st Floor, 79 Agrabad Commercial Area	Chittagong		Bangladesh		
Hilton	Compania Anonima Tabacalera	Calle Duarte 9, Apartado Postal 758	Santiago de los Caballeros		Dominican Rep.		
Hilton	Compania Chilena de Tabacos S.A.	Ave. El Bosque Norte 0125, Casilla 267-V, Correo 21	Santiago		Chile		
Hobby	Austria Tabakwerke AG	Porzellangasse 51, Postfach 14	A-1091 Vienna		Austria		
Holiday	Rothmans of Pall Mall (Australia) Ltd	26 Ferndell Street, PO Box 61	Granville, New South Wales 2142		Australia		
Hollywood	British American Tobacco (BAT)	PO BOX 43085, INDUSTRIA 2042	Johannesburg		South Africa	Imperial Tobacco (Canada), a foreign PM, also makes a brand by this name	
Hollywood	Eastern Co SAE	450 El Ahram Street, Giza AND P.O. Box 1543, Cairo	Giza/Cairo		Egypt	Imperial Tobacco (Canada), a foreign PM, also makes a brand by this name	
Hollywood	Souza Cruz SA (sub of BAT)	Rua Da Candelaria 66	20092/900 Rio De Janeiro		Brazil	Imperial Tobacco (Canada), a foreign PM, also makes a brand by this name	
Honduran	Phillips & King		City of Industry, CA		USA		4/26/01
Honey Rose Herbal	No manufacturer information is currently available				UK	Importer/Distributor: G A Andron	
Honeydew	ITC Ltd.	Virginia House, 37 Chowringhee, P.O. Box 89	IND-700 071	Kolkata	India		
Hong Ta Shan	China National Tobacco Import & Export Corp (CNTIEC)	35 Zili Street	Dalian		China	Per West Park Tobacco Letter of 11/20/01 to Colorado	12/21/01
Hongtashan	SE Trading Co.	2114 Senter Road, Suite 17	San Jose, CA	95112			9/11/01
Hope Menthol	Fortune Tobacco Corp.	Parang, Marikina	Metro Manila		Philippines		
Horizon	British American Tobacco New Zealand	Richmond Street, Petone	Wellington		New Zealand		
House Blend	Phillips & King	18021 Cortney Court	City of Industry, CA		USA	PK is an importer and distributor, but it appears that it makes this RYO brand	

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Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Hudson	NV Sumatra Tobacco Trading Co.	Jalan Pattimura No 3, Sumatra Ultra	Pematang Siantar 21132		Indonesia		
Hungaria	V Tabac Satoraljaiuhhelyi Dohanygyar Rt	Dohany u 1-3, Pf 29	H-3981 Satoraljaiuhelye		Hungary		
Ice Box	G.R. Andron & Company, Inc.		Deer Park, NY		USA		4/26/01
Ice Box	Phillips & King		City of Industry, CA		USA		4/26/01
Iceberg Menthol	RBJ Sales, Inc.	3846 Sharon Highway/PO Box 588	Dresden, TN		USA	RBJ is owned by Fred Stoker & Sons, Highway 89S, Dresden, TN	
Ideal	European Cigarette Imports	149 Center Grove Road	Randolph, NJ	07869			9/10/01
Ideal	SEKAP SA Greek Cooperative Mfr'g Co. SA	Xanthi 6th Kim, Kavala Road	GR-67100 Xanthi		Greece		
Ideal	Single Stick, Inc.	2046 West Rose Garden Lane	Phoenix, AZ	85027			1/28/02
Image	North American Trading	861 Sixth Avenue, Suite B-200	San Diego, CA	92101	USA	Per 01/2001 FTC list; price quoted at the International Tobacco Expo to distributors was	4/30/01
Imparciales	Massalin Particulares SA	Avenida Leandro N Alem 466	1003 Buenos Aires		Argentina		
Imperial	Cia Colombiana de Tabaco SA	Carrera 43A No 1A Sur 143, Centro Santillana (Apartado Aereo 828)	Madellin-Antioquia		Columbia	Imperial Tobacco (Canada), a foreign PM, also makes a brand by this name	
Imperial	Jerusalem Cigarette Co Ltd	PO Box 19594	Jerusalem		Israel	Imperial Tobacco (Canada), a foreign PM, also makes a brand by this name	
Imperial	Tabacalera Hondurena SA	P.O. Box 64	San Pedro Sula		Honduras	Imperial Tobacco (Canada), a foreign PM, also makes a brand by this name	
Imperial	Tabacalera Istmerna SA TISA	Apartado A-3	Panama 9-A		Panama	Imperial Tobacco (Canada), a foreign PM, also makes a brand by this name	
India Bidi	Kisanlal Bastiram Sarda	Camel House, 1st Floor Nasik Pune Road, P.O. Box 1203	IND-422011 Nashik	Nashik	India	G A Andron imports	
India Kings	ITC Ltd.	Virginia House, 37 Chowringhee, P.O. Box 89	IND-700 071	Kolkata	India		
Indo Jaya	PT Kilang Rokok Sehat	Jalan Sriwijaya 73, P Siantar	North Sumatra 21144		Indonesia		
Inka	Slovak International Tobak AS (SIT)	Mlynske Nivy c 54	SQ-Bratislava		Slovak Rep.		
Inter	Bulgartabac	62 Graf Ignatiev Street	BG-1000 Sofia		Bulgaria		
Interbiru	PT Bentoel Prima	Jalan Raya Karanglo, Singosari	65153 Malang Jawa Timur		Indonesia		
Irie Bidis	Sable Waghire & Co. Ltd.	105 Bhawani Peth	Poona	IND-411042	India		
Iris	Altadis, S.A.	Eloy Gonzalo, no. 10	28010 Madrid		Spain	Altadis was formed in 1999 by the merger of SEITA (an SPM) and Tabacalera	
Iris	Zaklady Przemyslu Tytoniowego w Radomiu SA	ul Tytoniowa 2/6	PL-26-600 Radom		Poland		
Jaisalmer	Godfrey Phillips India Ltd.	Four Square House, 49 Community Center, Friends Colony	IND-110065 New Delhi		India		
Jakarta	PT Bentoel Prima	Jalan Raya Karanglo, Singosari	65153 Malang Jawa Timur		Indonesia		
Jamba	Empresa dos Tabacos de Angola Sarl (ETA)	Rua Major Kanyangulo 220, Caixa Postal 1238	Luanda		Angola		
Jambi	Single Stick, Inc.	2046 West Rose Garden Lane	Phoenix, AZ	85027			1/28/02
Jan Willem	Joh. Wilh. Von Eicken GMBH	Drechslerstrasse 1, 23556 Lubeck, Postfach 33 38	Lubeck	91748	Germany		
Jester	Crossline						4/26/01
Jester	Quintin & Company		Steamboat Springs, CO		USA		4/26/01

LIST OF NONPARTICIPATING MANUFACTURERS (SORTED BY BRAND NAME)							
Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Jet	NV Sumatra Tobacco Trading Co.	Jalan Pattimura No. 3, Sumatra Ultra	Pematang Siantar 21132		Indonesia		
Jet Set	SEKAP SA Greek Cooperative Mfr'g Co. SA	Xanthi 6th Kim, Kavala Road	GR-67100 Xanthi		Greece		
Jezebel	G A Andron & Company	89 N. Industry Court	Deer Park, NY	11729	USA	WTD lists as a G A Andron brand; Andron claims VCT is the manufacturer	
Jim Porter	T&M Tobacco Company/Central America Tobacco	7440 SW 50th Street, #106	Miami, Fl	33155	USA		
Jin Jian	China National Tobacco Import & Export Corp (CNTIEC)	35 Zili Street	Dalian		China	Per West Park Tobacco Letter of 11/20/01 to Colorado	12/21/01
JM	Cia Industrial de Tabacos Monte-Paz	San Ramon 716	Montevideo 11800		Uruguay		
Job	Societe Ivoirienne de Tabacs (SITAB)	01 - BP 724	Abijan 01		Ivory Coast		
Jockey Club	Nobleza Piccardo SAIC y F	Avenida 85 San Martin 645, B1650 San Martin Avenue	Buenos Aires		Argentina		
Jockey Club	Tekel Mktg & Distribution	HISARALTI CAD 34230	Cibali, Istanbul		Turkey		
Jockey Club Suaves	Nobleza Piccardo SAIC y F	Avenida 85 San Martin 645, B1650 San Martin Avenue	Buenos Aires		Argentina		
John Aylesbury	F & K Cigar Co.	9420 Page Avenue	St. Louis, MO	63132	USA	This is a German brand; F & K presumably imports	
John Player	Ceylon Tobacco Co. Ltd.	178 Srimath, Ramanathan Mawatha	Columbo 15		Sri Lanka	ITL (Canada), a foreign PM, also makes John Player and Player cigarettes	
John Player	John Player & Sons	Box 286, South Circular Road, Dublin 8 County	Dublin		Ireland	ITL (Canada), a foreign PM, also makes John Player and Player cigarettes	
John Player Gold Leaf	Pakistan Tobacco Company Ltd.	PO BOX 2549	Islamabad - 44000		Pakistan	ITL (Canada), a foreign PM, also makes John Player and Player cigarettes	
John Player Special	Cigarrera Bigott Suc SA	Apartado 186	Caracas		Venezuela	ITL (Canada), a foreign PM, also makes John Player and Player cigarettes	
John Player Special	Malaysian Tobacco Co Berhad	178-3 Jaian Sungei Besi, PO Box 10187	50910 Kuala Lumpur		Malaysia	ITL (Canada), a foreign PM, also makes John Player and Player cigarettes	
John Players Gold Leaf	Pakistan Tobacco Co Ltd	Saudi Pak Tower, 61/A, Jinnah Ave., Blue Area, PO Box 2549	Islamabad		Pakistan	ITL (Canada), a foreign PM, also makes John Player and Player cigarettes	
Johnson	NV Tabacofina Vander Elst SA	Prins Boudewijnlaan 43	B-2650 Edegem		Belgium		
Jonny	Austria Tabakwerke AG	Porzellangasse 51, Postfach 14	A-1091 Vienna		Austria		
Jonny King	G.R. Andron & Company, Inc.		Deer Park, NY		USA		4/26/01
JPS	Imperial Tobacco Ltd.	P.O. Box 525, Upton Road, Southville	Bristol, Avon BS99 1LQ		UK		
JPS	La Moderna SA de CV Cigarrera	Avenida FI Madero Pte 2750 (Apto 384)	64000 Monterrey NL		Mexico		
Jubilee	Tabazaire SZARL	Route des Poids Lourds, Avenue de la Metallurgie 951	Kinshasa-Kingabwa BP 42		Zaire		
Jucas	Sociedade Unificada de Tabacos de Angola Ltda (SUT)	Caixa Postal 1263	Luanda		Angola		
Just 100% Natural	Sterling Tobacco International	45975 Nokes Blvd.	Sterling, VA	20166	USA		8/20/01
K-2	Premier Tobacco Industries Ltd	Lakson Square, Building No. 2, Sarwar Shaheed Road	Karachi 1		Pakistan		
Kailas Bidi	Kisanlal Bastiram Sarda	Camel House, 1st Floor Nasik Pune Road, P.O. Box 1203	IND-422011 Nashik	422 001	India		
Kamaran	National Tobacco & Matches Co	PO Box 14	Sana'a		Yemen Arab Rep.		
Kamel	G.R. Andron & Company, Inc.		Deer Park, NY		USA		4/26/01
Kansas	Eastern Co SAE	450 El Ahram Street, Giza AND P.O. Box 1543, Cairo	Giza/Cairo		Egypt		

LIST OF NONPARTICIPATING MANUFACTURERS (SORTED BY BRAND NAME)							
Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Kansas	PT Rothmans of Pall Mall Indonesia	Jalan Peltu Sujono 8, PO Box 178	Malang 65101		Indonesia		
Kapitan	Zaklady Przemyslu Tytoniowego w Krakowie SA	Aleja Jana Pawla II 196	PL-30-969 Krakow		Poland		
Karelias	Karelia Tobacco Company	P.O. Box 22, Athinon Street	GR-24100 Kalamata		Greece		
Kasturi	Janakpur Cigarette Factory Ltd	PO Box 5	Janakpurdam		Nepal		
Kastytis	Kaunas Tobacco State Stock Factory	Ozeskienes gatve 18	3000 Kaunas		Lithuania		
Kaunas	Kaunas Tobacco State Stock Factory	Ozeskienes gatve 18	3000 Kaunas		Lithuania		
Kennedy	NV Sumatra Tobacco Trading Co.	Jalan Pattimura No 3, Sumatra Ultra	Pematang Siantar 21132		Indonesia		
Kennings	Altadis, S.A.	Eloy Gonzalo, no. 10	28010 Madrid		Spain	Altadis was formed in 1999 by the merger of SEITA (an SPM) and Tabacalera	
Kent	Austria Tabakwerke AG		Vienna		Austria		4/26/01
Kent	BAT Indonesia PT		Jakarta		Indonesia		4/26/01
Kent	Compania Chilena de Tabacos S.A.		Santiago		Chile		4/26/01
Kent	Malaysian Tobacco Co Berhad		Kuala Lumpur		Malaysia		4/26/01
Kentucky Blends	G.R. Andron & Company, Inc.		Deer Park, NY		USA		4/26/01
Kentucky Blondes	Red Hawk Tobacco Co.	P.O. Box 475	Owenton, KY	40359	USA	Possible alternate address: 308 Greenup St., Covington, KY	
Kentucky's Best	Farmers Tobacco Co. of Cynthianna, Ky., Inc.	P O Box 98	Cynthianna, KY	41031	USA	(866) 832-7637; www.farmerstobacco.com	
Keranis	GA Keranis (Tobacco) SA	39 Athinon Street	GR-185 40 Piraeus		Greece		
Khadra	Regei National des Tabacs et des Alumettes (RNTA)	Bldv du 15 Octobre, BP 42	1080 Tunis-Cedex		Tunisia		
Kiev	Association Ukrtabakprom	6 Proboda Avenue	U-252135 Kiev 135		Ukraine		
Kim	Austria Tabakwerke AG	Porzellangasse 51, Postfach 14	A-1091 Vienna		Austria	Imperial Tobacco (Canada), a foreign PM, also makes this brand	
Kim	British American Tobacco (BAT)	PO BOX 43085, INDUSTRIA 2042	Johannesburg		South Africa	Imperial Tobacco (Canada), a foreign PM, also makes this brand	
Kin Ma	Taiwan Tobacco & Wine Monopoly Bureau	4 Nanchang Road	Section 1, Taipei		Taiwan		
King	Fabrica de Cigarellas El Progreso SA	P.O. Box 17-01-17 Avenida Amazonas 3123 y Azuay	Quito		Ecuador		
King	Mighty Corp	55 MacArthur Highway, Barrio Tikay, Malolas	Bulacan 3000		Philippines		
King George	Reemtsma Cigarettenfabriken GmbH	Parkstrasse 51	D-22605 Hamburg		Germany		10/23/01
King Size Blue	John Player & Sons	Box 286, South Circular Road, Dublin 8 County	Dublin		Ireland		
King's Realm	Van Horssen Cigarette Co BV	Vierlinghstraat 59-61	NL-4251 LC Werkendam		Netherlands		
Kingsgate	British American Tobacco Zimbabwe Ltd	PO Box 687	Harare		Zimbabwe		
Kingsmen	Reemtsma Cigarettenfabriken GmbH	Parkstrasse 51	D-22605 Hamburg		Germany		10/23/01
Kingston	Haggar Cigarette & Tobacco Factory Ltd.	P.O. Box 1260	Khartoum		Sudan		
Kingstone	V Tabac Satoraljauhelyi Dohanygyar Rt	Dohany u 1-3, Pf 29	H-3981 Satoraljauhely		Hungary		

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Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Kingsway	Malaysian Tobacco Co Berhad	178-3 Jalan Sungei Besi, PO Box 10187	50910 Kuala Lumpur		Malaysia		
Kled Thong	Thailand Tobacco Monopoly	184 Rama IV Road, PO Box 8	Bangkok 10110		Thailand		
Klubowe	Zaklady Przemyslu Tytoniowego w Krakowie SA	Aleja Jana Pawla II 196	PL-30-969 Krakow		Poland		
Kolumbo	Tvornica Duhana Rovinj d d	Obala Vladimira Nazora 1	52210 Rovinj		Croatia		
Kool	Compania Chilena de Tabacos S.A.		Santiago		Chile		4/26/01
Kornet	Van Horsen Cigarette Co BV	Vierlinghstraat 59-61	NL-4251 LC Werkendam		Netherlands		
Korona	Balkan Star Joint Stock Co	Pobedy ul 22	CIS-150040 Yaroslavl		Russia		
Kosmos	Association Ukrtabakprom	6 Proboda Avenue	U-252135 Kiev 135		Ukraine		
Kosmoss	Tabakas Fabrika House of Prince Riga Sia	Miera iela	LV-1013 Riga		Latvia		
Kossuth	V Tabac Satoraljaiuhelvi Dohanygyar Rt	Dohani u 1-3 Pf 29	H-3981 Satoraljaiuhelyi		Hungary		
Kossuth	V Tabac Satoraljaiuhelyi Dohanygyar Rt	Dohany u 1-3, Pf 29	H-3981 Satoraljaiuhelyi		Hungary		
Koutoubia	Regie des Tabacs au Maroc	87 Rue Ahmed El Figuigui	Casablanca 03		Morocco		
Krakatoa	PT Bentoel Prima	Jalan Raya Karanglo, Singosari	65153 Malang Jawa Timur		Indonesia		
Kretek	G.R. Andron & Company, Inc.		Deer Park, NY		USA		4/26/01
Krone	British American Tobacco Switzerland SA	Route de France 17	CH-2926 Boncourt		Switzerland		
Krone	British American Tobacco The Netherlands BV	Boeing Ave. 31 (P.O. Box 75758 NL-1118 ZX Luchthaven Schiphol)	NL-1119 PE Schiphol-Rijk		Netherlands		
Krong Thip	Thailand Tobacco Monopoly	184 Rama IV Road, PO Box 8	Bangkok 10110		Thailand		
Kruger	CITA Tabacos de Canarias SA	Cruz de Jerez, km 17'1, Ctra C-812, Apartado 43	E-38009 Santa cruz de Tenerife		Spain		
KTBK	Kibris Turk Tutin Endustrisi Ltd Sti	Ataturk Caddesi 27	Yenisehir, Lefkosa		Cyprus		
Kuekuero	Empresa Industrial de Tabacos Lda	PO Box 726, Avenida de Angola 2289	Maputo		Mozambique		
Kurmark	British American Tobacco Switzerland SA	Route de France 17	CH-2926 Boncourt		Switzerland		
Kuta Kretek	PT Bentoel Prima	Jalan Raya Karanglo, Singosari	65153 Malang Jawa Timur		Indonesia		
Kwan Thong	Thailand Tobacco Monopoly	184 Rama IV Road, PO Box 8	Bangkok 10110		Thailand		
L & B	Compania Chilena de Tabacos S.A.	Ave. El Bosque Norte 0125, Casilla 267-V, Correo 21	Santiago		Chile		
L&M	Amer Tobacco Ltd. - Finland		SF-04301 Tuusula		Finland		4/26/01
L&M	Tabak AS				Czech Republic		4/26/01
La Campana	Mighty Corp	55 MacArthur Highway, Barrio Tikay, Malolas	Bulacan 3000		Philippines		
La Cubana	No manufacturer information is currently available				Uruguay	G A Andron imports and lists as an Uruguayan brand	
La Dicha	Mighty Corp	55 MacArthur Highway, Barrio Tikay, Malolas	Bulacan 3000		Philippines		
La Flor	Mighty Corp	55 MacArthur Highway, Barrio Tikay, Malolas	Bulacan 3000		Philippines		

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Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
LA Lights	Mighty Corp	55 MacArthur Highway, Barrio Tikay, Malolas	Bulacan 3000		Philippines		
LA Menthol	Mighty Corp	55 MacArthur Highway, Barrio Tikay, Malolas	Bulacan 3000		Philippines		
Lahure	Janakpur Cigarette Factory Ltd	PO Box 5	Janakpurdam		Nepal		
Lambert & Butler	Imperial Tobacco Ltd.	P.O. Box 525, Upton Road, Southville	Bristol, Avon BS99 1LQ		UK	Imperial Tobacco (Canada), a foreign PM, also makes a brand by this name	
Lambert & Butler	John Player & Sons	Box 286, South Circular Road, Dublin 8 County	Dublin		Ireland	Imperial Tobacco (Canada), a foreign PM, also makes a brand by this name	
Largo	Tvornica Duhana Rovinj d d	Obala Vladimira Nazora 1	52210 Rovinj		Croatia		
Le Mans	Massalin Particulares SA	Avenida Leandro N Alem 466	1003 Buenos Aires		Argentina		
Leaf	Pakistan Tobacco Company Ltd.		Islamabad		Pakistan		4/26/01
Leek	As Eesti Tubakas	Kunderi 8	EE-0100 Tallinn		Estonia		
Lewiston	Joseph A. Anderson d/b/a Smokin Joes	2293 Saunders Settlement Road	Sanborn, NY	14132	USA	Alternative claims that Smokin Joes is the manufacturer	
Lewiston	Smokin' Joes	2293 Saunders Settlement Road	Sanborn, NY	14132	USA	Alternative claims that Smokin Joes is the manufacturer	
Lex 25	British American Tobacco The Netherlands BV	Boeing Ave. 31 (P.O. Box 75758 NL-1118 ZX Luchthaven Schiphol)	NL-1119 PE Schiphol-Rijk		Netherlands		
Lexington	British American Tobacco The Netherlands BV	Boeing Ave. 31 (P.O. Box 75758 NL-1118 ZX Luchthaven Schiphol)	NL-1119 PE Schiphol-Rijk		Netherlands		
Lexington	Central Cigarette Manufacturers Ltd (CCM)	Plot 5032, Great East Road, PO Box 31062	Lusaka		Zambia		
Liberte	Societe Nationale des Tabacs et Allumettes de Mali (SO NA TAM)	Zone Industrielle, Route de Sotuba, PO Box 59	Bamako		Mali		
Lider	Cia Colombiana de Tabaco SA	Carrera 43A No 1A Sur 143, Centro Santillana (Apartado Aereo 828)	Madellin-Antioquia		Columbia		
Lider	Tabacalera Andia SA (TANASA)	Calle Corea 126 y Avenida Amazonas, Edificio Belmonte, P.O. Box 17-01-2155	Quito		Ecuador		
Lido Extra Mild	Aministrazione dei Monopoli di Stato (Italian State Monopoly)	Vua I Vivanti 195	I-00144 Rome		Italy		
Life	BAT (Malawi) Ltd.	Kamuzu Highway (P.O. Box 428)	Blantyre		Malawi		
Life	Compania Chilena de Tabacos S.A.	Ave. El Bosque Norte 0125, Casilla 267-V, Correo 21	Santiago		Chile		
Light 100's	Dosal Tobacco Company		Miami, FL		USA		4/26/01
Lights King Size	Dosal Tobacco Company		Miami, FL		USA		4/26/01
Lilac	Korea Tobacco & Ginseng Corp.	100 Pyongchon-Dong, Taedeog-Ku	Taejon City 306-712		S. Korea		
Linda Leggera	Aministrazione dei Monopoli di Stato (Italian State Monopoly)	Vua I Vivanti 195	I-00144 Rome		Italy		
Link	International Tobacco Co PLC	247, Moshood Abiola Way, Ijora, PO Box 524	Lagos		Nigeria		
Lion 404	PT Kilang Rokok Sehat	Jalan Sriwijaya 73, P Siantar	North Sumatra 21144		Indonesia		
Lion King	No manufacturer information is currently available				Japan	Importer/Distributor: G A Andron	
Lite	Blue Nile Cigarette Co Ltd	PO Box 190	Wad Medani		Sudan		
Lite Filter	Eastern Co SAE	450 El Ahram Street, Giza AND P.O. Box 1543, Cairo	Giza/Cairo		Egypt		
Liushuiyin	China National Tobacco Import & Export Corp (CNTIEC)	35 Zili Street	Dalian		China	Per West Park Tobacco Letter of 11/20/01 to Colorado	12/21/01

LIST OF NONPARTICIPATING MANUFACTURERS (SORTED BY BRAND NAME)							
Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
London	British American Tobacco Ghana	No 6 2nd Rangoon Close, Cantonments, PO Box AN 5211	Accra		Ghana		
London	Entreprise des Tabacs en Guinee (ENTAG)	BP 3391	Conakry		Guinea		
London	Zanzibar Cigarette Co	PO Box 868	Zanzibar		Tanzania		
Long Beach	Phillip Morris Ltd	252 Chesterfield Road, PO Box 93	Moorabbin, Victoria 3189		Australia		
Long Life	Taiwan Tobacco & Wine Monopoly Bureau	4 Nanchang Road	Section 1, Taipei		Taiwan		
Look Out	Heupink & Reinders	DeMors 84	Ootmarsum	NL-7631AK	Netherlands		
Lord	British American Tobacco The Netherlands BV	Boeing Ave. 31 (P.O. Box 75758 NL-1118 ZX Luchthaven Schiphol)	NL-1119 PE Schiphol-Rijk		Netherlands		
Lord Extra	Rothmans Cigaretten GmbH	Bleichenbrucke 10, Postfach 10 79 05	D-20302 Hamburg		Germany		
Louka	Regie des Tabacs au Maroc	87 Rue Ahmed El Figuigui	Casablanca 03		Morocco		
Lucky Club	G.R. Andron & Company, Inc.		Deer Park, NY		USA		4/26/01
Lucky Strike	Austria Tabakwerke AG		Vienna		Austria		4/26/01
Lucky Strike	BAT Indonesia PT		Jakarta		Indonesia		4/26/01
Lucky Strike	British American Tobacco (BAT)		Johannesburg		South Africa		4/26/01
Lucky Strike	Compania Chilena de Tabacos S.A.		Santiago		Chile		4/26/01
Lucky Strike	Nobleza Piccardo SAIC y F		Buenos Aires		Argentina		4/26/01
Lux	British American Tobacco The Netherlands BV	Boeing Ave. 31 (P.O. Box 75758 NL-1118 ZX Luchthaven Schiphol)	NL-1119 PE Schiphol-Rijk		Netherlands		
Lux	Rothmans Cigaretten GmbH	Bleichenbrucke 10, Postfach 10 79 05	D-20302 Hamburg		Germany		
Lux Bitlis	TEKEL (General Directorate of Tobacco, Tobacco Products, Salt and Alcohol Ent)	Unkapani	Istanbul		Turkey		
Lux Tokat	TEKEL (General Directorate of Tobacco, Tobacco Products, Salt and Alcohol Ent)	Unkapani	Istanbul		Turkey		
Luxe Harmon	Kibris Turk Tutin Endustrisi Ltd Sti	Ataturk Caddesi 27	Yenisehir, Lefkosa		Cyprus		
M & M	Bulgartabac	62 Graf Ignatiev Street	BG-1000 Sofia		Bulgaria		
MacDonalds	G.R. Andron & Company, Inc.		Deer Park, NY		USA		4/26/01
Macedonia	Tutunski Kombinat AD Prilep	Marksova 101	Prilep		Macadonia		
Macho	Tobacna Ljubljana d o o	Tobacna ulica 5, P.O. Box 487	SL-61001 Ljubljana		Slovenia		
Madison	Madison Cigarettes Inc.		Wilmington, DE		USA		4/26/01
Magic Herbal	Alternative Cigarettes Inc.	P O Box 678/125 Virgil Ave.	Buffalo, NY	14207	USA	See www.altcigs.com	
Magkaibigan	Mighty Corp	55 MacArthur Highway, Barrio Tikay, Malolas	Bulacan 3000		Philippines		
Magna	Tanzania Cigarette Co Ltd	20 Pugu Road, PO Box 40114	Dar es Salaam		Tanzania		
Magnum	GA Keranis (Tobacco) SA	39 Athinon Street	GR-185 40 Piraeus		Greece		
Magos	Empresa Madeirense de Tabacos SA	PO Box 4316, Rua Major Reis Gomes 1	P-9000 Funchal		Portugal		

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Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Magreb	Regie des Tabacs au Maroc	87 Rue Ahmed El Figuigui	Casablanca 03		Morocco		
Mahe Kings	Amalgamated Tobacco Co (Seychelles) Ltd	PO Box 679	Anse Dejeuner, Mahe		Seychelles		
Mainstreet	Star Scientific, Inc.	801 Liberty Way	Chester, VA	23836	USA		
Major	VCT/Tobacco Specialties	Elementenstraat 13-17	1014 AR Amsterdam		Netherlands	VCT is probably not the mfr, since this brand is consistently listed as Irish	
Major Extra Size	P J Carroll & Co Ltd	Dublin Road, Dundalk County	Louth		Ireland		
Major Virginia	Phillips & King		City of Industry, CA		USA		4/26/01
Malaya Largos	Mighty Corp	55 MacArthur Highway, Barrio Tikay, Malolas	Bulacan 3000		Philippines		
Maltepe	TEKEL (General Directorate of Tobacco, Tobacco Products, Salt and Alcohol Ent)	Unkapani	Istanbul		Turkey		
Manhattan	Cigatam SA de CV	Manuel Salazar # 132, San Juan Tihuaca	Azcapotzalco 02400		Mexico		
Manhattan	Phillip Morris Mexico SA de CV	Au Vasco de Quiroga #3000 PH, Lomas de Santa Fe, Del Alvaro Obregon	01210 Mexico City		Mexico		
Manhattan	Tabacalera Nacional SA	Apartado 1212	Lima		Peru		
Manhattan	Upper Ten Tabak BV	Postbus 8171	NL-1005 AD Amsterdam		Netherlands		
Mansa	Societe Nationale des Tabacs et Allumettes de Mali (SO NA TAM)	Zone Industrielle, Route de Sotuba, PO Box 59	Bamako		Mali		
Mantano	British American Tobacco The Netherlands BV	Boeing Ave. 31 (P.O. Box 75758 NL-1118 ZX Luchthaven Schiphol)	NL-1119 PE Schiphol-Rijk		Netherlands		
Marathon	European Cigarette Imports	149 Center Grove Road	Randolph, NJ	07869			9/10/01
Marco Polo	NV Sumatra Tobacco Trading Company	Jalan Pattimura No. 3, Sumatra Ultra	Pematang Siantar 21132		Indonesia		
Mareb	National Tobacco & Matches Co	PO Box 14	Sana'a		Yemen Arab Rep.		
Marilyn	Upper Ten Tabak BV	Postbus 8171	NL-1005 AD Amsterdam		Netherlands		
Marina	Sociedade Unificada de Tabacos de Angola Ltda (SUT)	Caixa Postal 1263	Luanda		Angola		
Mark	Lakson Tobacco Co Ltd	Lakson Square, Building No. 2, Sarwar Shaheed Road	Karachi 1		Pakistan		
Mark 10	Universal Tobacco Co (Pvt) Ltd	Zamindara Chambers, Par Hoti	Mardan (NWFP)		Pakistan		
Mark Ten	Phillip Morris Marketing SA	Rua Manoelito de Ornellas, 303	04719-910 Sao Paulo SP		Brazil		
Mark Ten	Rothmans, Benson & Hedges Inc.	1500 Don Mills Road	North York, Ontario	M3B 3 LI	Canada		
Market	Smokin Joe's	2293 Saunders Settlement Road	Sanborn, NY	14132	USA		
Market-Value	G.R. Andron & Company, Inc.		Deer Park, NY		USA		4/26/01
Marocaine	British American Tobacco Switzerland SA	Route de France 17	CH-2926 Boncourt		Switzerland		
Marquise	Regie des Tabacs au Maroc	87 Rue Ahmed El Figuigui	Casablanca 03		Morocco		
Mars	Reemtsma Cigarettenfabriken GmbH	Parkstrasse 51	D-22605 Hamburg		Germany		
Mars	Slovak International Tobak AS (SIT)	Mlynske Nivy c 54	SQ-Bratislava		Slovak Rep.		
Marshal	Flandria NV	157 Waregemsesteenweg	B-9770 Kruishoutem		Belgium		

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Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Marsical	Panamericana de Cigarrillos Ltda	Calle 10, 10-72 Piedcuesta, Dantander Apartado Aereo 1509 841 580	Bucaramanga		Columbia		
Marvel	Regie des Tabacs au Maroc	87 Rue Ahmed El Figuigui	Casablanca 03		Morocco		
Marvels	Mighty Corp	55 MacArthur Highway, Barrio Tikay, Malolas	Bulacan 3000		Philippines		
Maryland	Heintz van Landewyck S.ar.l	Rue de Hollerich 31, PO Box 2202	L01022 Luxembourg		Luxembourg		
Marylong	British American Tobacco Switzerland SA	Route de France 17	CH-2926 Boncourt		Switzerland		
Mascot	PT BAT Indonesia	Plaza Exim 25th Floor, Jalan 6ATOT Subroto 36-38	Jakarta		Indonesia		
Maspero	Eastern Co SAE	450 El Ahram Street, P. O. Box 1543	Cairo		Egypt		
Master	Abal Hnos SA	Paraguay 1780, P.O. Box 1101	11800 Montevideo		Uruguay	Peter Stokkebye, a foreign PM, also makes a brand by this name	
Master	Haggar Cigarette & Tobacco Factory Ltd.	P.O. Box 1260	Khartoum		Sudan	Peter Stokkebye, a foreign PM, also makes a brand by this name	
Masters	Societe Industriella des Tabacs du Cameroon (SITABAC)	P O Box 1105	Douala		Cameroon		
Matelot	British American Tobacco (Mauritius) PLC	PO Box 101,Nicolay Road	Port Louis		Mauritius		
Matterhorn	Ceylon Tobacco Co. Ltd.	178 Srimath, Ramanathan Mawatha	Columbo 15		Sri Lanka		
Matterhorn	Cigarette Co. of Jamaica Ltd	Twickenham Park, PO Box 100	Spanish Town PO		Jamaica		
Matterhorn	Malaysian Tobacco Co Berhad	178-3 Jalan Sungei Besi, PO Box 10187	50910 Kuala Lumbur		Malaysia		
Maverick	Austria Tabakwerke AG	Porzellangasse 51, Postfach 14	A-1091 Vienna		Austria		
Maxwell	Zaklady Przemyslu Tytoniowego w Radomiu SA	ul Tytoniowa 2/6	PL-26-600 Radom		Poland		
Maxxim	Everglades Brands, Corp.	3211 Ponce de Leon Blvd., Suite 206	Coral Gables, FL	33134	USA	Presumably owns the trademark and sets the specs for manufacturer. Paul Embury:	4/26/01
Mayfair	British American Tobacco Co Barbados Ltd	Green Hill, Lodge Road, St Michael 25, PO Box 107	Bridgetown		Barbados		
Mayfair	Gallaher Group PLC	Members Hill, Brooklands Rd., Weybridge	Surrey KT13 0QU		UK		
Mayor	Souvenir Tobacco Co Ltd	207-9 Marine Point, DC-1 Block 9, Clifton	Karachi 75600		Pakistan		
Mayor	Van Horssen Cigarette Co BV	Vierlinghstraat 59-61	NL-4251 LC Werkendam		Netherlands		
McKenzie	Consolidated Cigar	PO BOX 407166JR	Fort Lauderdale, FL	33340	USA		
MDM	Zaklady Przemyslu Tytoniowego w Radomiu SA	ul Tytoniowa 2/6	PL-26-600 Radom		Poland		
Medal	Khyber Tobacco Co Ltd	PO Box 12	Mardan		Pakistan		
Melburn	Souvenir Tobacco Co Ltd	207-9 Marine Point, DC-1 Block 9, Clifton	Karachi 75600		Pakistan		
Melia	Sacimem	BP 128	Antsirabe 110		Madagascar		
Melody II	Souvenir Tobacco Co Ltd	207-9 Marine Point, DC-1 Block 9, Clifton	Karachi 75600		Pakistan		
Meltem	TEKEL (General Directorate of Tobacco, Tobacco Products, Salt and Alcohol Ent)	Unkapani	Istanbul		Turkey		
Memphis	Egri Dohanygyar KFT Eger Tobacco Co. Ltd.	Torvenyhaz u 4 Pf 60	H-3300 Egar		Hungary		
Memphis Blue	Austria Tabakwerke AG	Porzellangasse 51, Postfach 14	A-1091 Vienna		Austria		

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Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Memphis Classics	Austria Tabakwerke AG	Porzellangasse 51, Postfach 14	A-1091 Vienna		Austria		
Memphis International	Austria Tabakwerke AG	Porzellangasse 51, Postfach 14	A-1091 Vienna		Austria		
Memphis Lights	Austria Tabakwerke AG	Porzellangasse 51, Postfach 14	A-1091 Vienna		Austria		
Memphis Red	Austria Tabakwerke AG	Porzellangasse 51, Postfach 14	A-1091 Vienna		Austria		
Men Light	Austria Tabakwerke AG	Porzellangasse 51, Postfach 14	A-1091 Vienna		Austria		
Mentha	Regei National des Tabacs et des Alouettes (RNTA)	Bldv du 15 Octobre, BP 42	1080 Tunis-Cedex		Tunisia		
Menthol 100's	Dosal Tobacco Company		Miami, FL		USA		4/26/01
Menthol Blend #525	The Tobacco Shop		Indianapolis, IN		USA		4/26/01
Menthol King Size	Dosal Tobacco Company		Miami, FL		USA		4/26/01
Menthol Light 100's	Dosal Tobacco Company		Miami, FL		USA		4/26/01
Mentholee	Regei National des Tabacs et des Alouettes (RNTA)	Bldv du 15 Octobre, BP 42	1080 Tunis-Cedex		Tunisia		
Mentolados	Tabacalera Nacional SA TABACAL	Carretera a Tocumen, La Rinconada, Apartado 5976	Panama City 2		Panama		
Mercer	Crossline						4/26/01
Mercopolo	NV Sumatra Tobacco Trading Co.	Jalan Pattimura No 3, Sumatra Ultra	Pematang Siantar 21132		Indonesia		
Merdeka	Tai Chong Tobacco Manufacturers & Co Sdn Berhad	10 Jalan Jelapang	31200 Chemor Perak		Malaysia		
Merit	Eastern Co SAE	450 El Ahram Street, P. O. Box 1543	Cairo		Egypt		
Merit	Tabacalera Nacional SA TABACAL	Carretera a Tocumen, La Rinconada, Apartado 5976	Panama City 2		Panama		
Metro	G A Andron & Company	89 N. Industry Court	Deer Park, NY	11729	USA	Per Andron, this is an RJR brand; RJR said in 10/00 it was not a current brand	
Metro	GA Keranis (Tobacco) SA	39 Athinon Street	GR-185 40 Piraeus		Greece		
Mewa	Mazurska Wytownia Tytoniu Przemyslowego	ul Tytoniowa 16	PL-16-301 Augustow		Poland		
Midland	Carolina Tobacco Company LLC	Suite 309, Level-3, National Bank of Umm-Al Quwain Bldg., Khalid Bin Waleed Rd., PO Box 55312	Bur Dubai		UAE		
Midnight Dreams	Flandria Tobacco	Waregemsesteenweg 137	Kruishoutem	B-9770	Netherlands		
Midway	Dominican Tobacco Imports	585 West 214th Street, Suite 3E	New York, NY	10034	USA		
Milde Sorte	Austria Tabakwerke AG	Porzellangasse 51, Postfach 14	A-1091 Vienna		Austria		
Milde Sorte	Egri Dohanygyar KFT Eger Tobacco Co. Ltd.	Torvenyhaz u 4 Pf 60	H-3300 Egar		Hungary		
Milde Sorte	Slovak International Tobak AS (SIT)	Mlynske Nivy c 54	SQ-Bratislava		Slovak Rep.		
Millenium	US Avermore LTD		Rimforest, CA	92376	USA		4/26/01
Miller Menthol	Sterling Tobacco Corp.	305-307 Jose Rizal Street	Mandaluyong City		Philippines		
Miss Blanche	British American Tobacco The Netherlands BV	Boeing Ave. 31 (P.O. Box 75758 NL-1118 ZX Luchthaven Schiphol)	NL-1119 PE Schiphol-Rijk		Netherlands		
Miss Philippines	Mighty Corp	55 MacArthur Highway, Barrio Tikay, Malolas	Bulacan 3000		Philippines		

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Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Mocne	Reemtsma Cigarettenfabriken GmbH	Parkstrasse 51	D-22605 Hamburg		Germany		
Moneymenthol	Cigarettes Cheaper (Leonidas Trading Co. [LTC])	P.O. Box 2289	Benicia, CA	94510	USA		
Mont Banc	Fabrica de Cigarellos El Progreso SA	P.O. Box 17-01-17 Avenida Amazonas 3123 y Azuay	Quito		Ecuador		
Montana	CLM Internacional SA De CV	Rio Sena #500 Pte Col Del Valle	Garza Garcia NL 66220		Mexico		
Montana	Dubek Ltd	33 Lilienblum Street	Tel-Aviv 65133		Israel		
Montana	La Moderna SA de CV Cigarrera	Avenida F I Madero Pte 2750 (Apto 384)	64000 Monterrey, NL		Mexico		
Monte Carlo	Cia Colombiana de Tabaco SA	Carrera 43A No 1A Sur 143, Centro Santillana (Apartado Aereo 828)	Madellin-Antioquia		Columbia		
Monte Carlo	Compania Anonima Tabacalera	Calle Duarte 9, Apartado Postal 758	Santiago de los Caballeros		Dominican Rep.		
Monte Carlo	Dominican Tobacco Imports	585 West 214th Street, Suite 3E	New York, NY	10034	USA		
Monte Carlo	Genesis Group Trust	7333 Miami Lakes Dr., PMB #586	Miami Lakes, FL	33014			9/10/01
Monte Carlo	La Moderna SA de CV Cigarrera	Avenida F I Madero Pte 2750 (Apto 384)	64000 Monterrey, NL		Mexico		
Monte Carlo	Smithfield Distributors, Inc.	15 E. Sunrise Ave.	Coral Gables, FL	33133			9/11/01
Monte Verdo	G A Andron & Company	89 N. Industry Court	Deer Park, NY	11729	USA	Andron claims this is a non-tobacco (herbal) product	
Monza	Phillip Morris Mexico SA de CV	Au Vasco de Quiroga #3000 PH, Lomas de Santa Fe, Del Alvaro Obregon	01210 Mexico City		Mexico		
More	John Player & Sons	Box 286, South Circular Road, Dublin 8 County	Dublin		Ireland		
Morisco	La Republicana SA	Cnel Francisco Tajes 1125	Montevideo		Uruguay		
Morning Star	Ponderosa Enterprises		Las Vegas, NV		USA		4/26/01
Morven Gold	Lakson Tobacco Co Ltd	Lakson Square, Building No. 2, Sarwar Shaheed Road	Karachi 1		Pakistan		
Most	Kibris Turk Tutin Endustrisi Ltd Sti	Ataturk Caddesi 27	Yenisehir, Lefkosa		Cyprus		
MS	Aministrazione dei Monopoli di Stato (Italian State Monopoly)	Vua I Vivanti 195	I-00144 Rome		Italy		
MS Mundial	Aministrazione dei Monopoli di Stato (Italian State Monopoly)	Vua I Vivanti 195	I-00144 Rome		Italy		
Mt dor	The West Indian Tobacco Co. Ltd.	P.O. Box 177	Port of Spain		Trinidad & Tobago		
Mt. Haala	Korea Tobacco & Ginseng Corp.	100 Pyongchon-Dong	Tae Deog-Ku, Taejon City	306-712	S. Korea		
Multifilter	Amer Tobacco Ltd. - Finland	Box 12	FIN-04301 Tuusula		Finland		
Multifilter	Egri Dohanygyar KFT Eger Tobacco Co. Ltd.	Torvenyhaz u 4 Pf 60	H-3300 Egar		Hungary		
Multi-Heaven	No manufacturer information is currently available				China	Importer/Distributor: G A Andron	
Mundial	ALFA Brands						4/26/01
Munkas	V Tabac Satoraljauhelvi Dohanygyar Rt	Dohani u 1-3 Pf 29	H-3981 Satoraljauhelyi		Hungary		
Munkas	V Tabac Satoraljauhelyi Dohanygyar Rt	Dohany u 1-3, Pf 29	H-3981 Satoraljauhrly		Hungary		
Muratti	Fabrique de Tabac Reunies SA	3 Quai Jeanrenaud	CH-2003 Neuchatel-Serrieres		Switzerland		

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Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Muratti	Rothmans Cigaretten GmbH	Bleichenbrücke 10, Postfach 10 79 05	D-20302 Hamburg		Germany		
Mustang	Dubek Ltd	33 Lilienblum Street	Tel-Aviv 65133		Israel		
Mustang	Productora Tabacalera de Colombia SA (PROTABACO)	Carrera 11 # 82-01 Piso 6-B, Centro de Negocios Andino, Apartado Aereo 14202	Santafe de Bogata		Columbia		
Mynheer Halfzware	Joh. Wilh. Von Eicken GMBH	DRECHSLERSTRASSE 1, 23556 LUBECK, POSTFACH 33 38	Lubeck		Germany		
Nacional	Cia Colombiana de Tabaco SA	Carrera 43A No 1A Sur 143, Centro Santillana (Apartado Aereo 828)	Madellin-Antioquia		Columbia		
Nakha	Regie Libanaise des Tabacs & Tombacs	BP 77	Beirut		Lebanon		
Nassim	Societe Nationale des Tabacs et Allumettes SpA (SNTA)	40 Rue Hocine Nourredine, Beloui ZDAD	Algiers		Algeria		
National	Haggar Cigarette & Tobacco Factory Ltd.	P.O. Box 1260	Khartoum		Sudan		
National	International Cigarette Co Ltd	PO Box 250	Bethlehem		Israel		
National American Blend	Haggar Cigarette & Tobacco Factory Ltd.	P.O. Box 1260	Khartoum		Sudan		
National Gold Flake	New Tobacco Co Ltd	Bikaner Building, 8/1 Lal Bazaar St, 1st Floor, Room No 10	IND-700 001 Kolkata		India		
Native	Native Trading Associates	Kanienkehala Nation Territory	Akwesasne, via: Hogansburg, NY		USA		
Natural Harvest	Cigarettes Cheaper (Leonidas Trading Co. [LTC])	P.O. Box 2289	Benicia, CA	94510	USA		
Nefertiti	Eastern Co SAE	450 El Ahram Street, P. O. Box 1543	Cairo		Egypt		
Negritas	Empresa dos Tabacos de Angola Sarl (ETA)	Rua Major Kanyangulo 220, Caixa Postal 1238	Luanda		Angola		
Nelson	NV Sumatra Tobacco Trading Co.	Jalan Pattimura No 3, Sumatra Ultra	Pematang Siantar 21132		Indonesia		
Nelson Filter	Dubek Ltd	33 Lilienblum Street	Tel-Aviv 65133		Israel		
Neptune	British American Tobacco (Singapore) Ltd	57 Senoko Drive Drive	Singapore 758168		Singapore		
Nevada	Cia Industrial de Tabacos Monte-Paz	San Ramon 716	Montevideo 11800		Uruguay		
Nevado	Tabacalera Nacional SA	Apartado 1212	Lima		Peru		
New Paradise	Taiwan Tobacco & Wine Monopoly Bureau	4 Nanchang Road	Section 1, Taipei		Taiwan		
New York, New York	Patriot Tobacco Company	1121 Dallas Drive, Suite 6	Denton, TX	76205	USA		
News	Altadis, S.A.	Eloy Gonzalo, no. 10	28010 Madrid		Spain	Altadis was formed in 1999 by the merger of SEITA (an SPM) and Tabacalera	
News	MITSA Marfang & Mas Industria Tabaquera SA	Les Bons-Encamp	Andorra		Andorra		
Niagara	Sovereign Tobacco Co.	1358 Cayuga Road	Irving, NY	14180	USA		
Nise	Asia Pacific Trading Group	3054 Ala Poha Place	Honolulu, HI		USA	Per the International Tobacco Expo in Las Vegas, 4/18-19/01	4/30/01
Nise	China Tobacco Importers & Exporters Hunan Corp.	161 North Chigang Road	Changsha, Hunan	410 007	China		
Nobel	Altadis, S.A.	Eloy Gonzalo, no. 10	28010 Madrid		Spain	Altadis was formed in 1999 by the merger of SEITA (an SPM) and Tabacalera	
Nobel	Tabacalera SA	Alcala 47	E-28014 Madrid		Spain		
Noble	Cigarettes Cheaper (Leonidas Trading Co. [LTC])	P.O. Box 2289	Benicia, CA	94510	USA		

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Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Noble Star	Southern Central Sea Tobacco Import & Export (USA) Inc.	2315 Chico Avenue, Unit 4	South Al Monte, California	91733	USA	Per 1/2001 FTC list	
Noblesse	Dubek Ltd	33 Lilienblum Street	Tel-Aviv 65133		Israel		
Non-Filter	Dosal Tobacco Company		Miami, FL		USA		4/26/01
Nord	Mazurska Wytownia Tytoniu Przemyslowego	ul Tytoniowa 16	PL-16-301 Augustow		Poland		
North State	British American Tobacco Nordic Oy	Vattuniemenkatu 10, PO Box 118	FIN-00210 Helsinki		Finland		
North State	British American Tobacco The Netherlands BV	Boeing Ave. 31 (P.O. Box 75758 NL-1118 ZX Luchthaven Schiphol)	NL-1119 PE Schiphol-Rijk		Netherlands		
Not Guilty	VI Sales		California		USA		4/26/01
Number 10 Filter	New Tobacco Co Ltd	Bikaner Building, 8/1 Lal Bazaar St, 1st Floor, Room No 10	IND-700 001 Kolkata		India		
Number 7	Rothmans, Benson & Hedges Inc.	1500 Don Mills Road	North York, Ontario	M3B 3L1	Canada		
Nya;a	National Tobacco Enterprise	PO Box 5658/522, Roosevelt Street	Addis Ababa		Ethiopia		
OK	Bulgartabac	62 Graf Ignatiev Street	BG-1000 Sofia		Bulgaria		
OK Filters	Regie Libanaise des Tabacs & Tombacs	BP 77	Beirut		Lebanon		
Okapi	Tabazaire SZARL	Route des Poids Lourds, Avenue de la Metallurgie 951	Kinshasa-Kingabwa BP 42		Zaire		
Ol' Smoothie	Sterling Tobacco International	45975 Nokes Blvd.	Sterling, VA	20166	USA		8/20/01
Old Hillside	RBJ Sales, Inc.	3846 Sharon Highway/PO Box 588	Dresden, TN		USA	RBJ is owned by Fred Stoker & Sons, Highway 89S, Dresden, TN	
Old Holborn	Gallaher Group PLC	Members Hill, Brooklands Rd., Weybridge	Surrey KT13 0QU		UK		
Old Navy	Papastratos Cigarette Mfg Co.	Mavromichali Gravas Street, P.O. Box 80036	GR-185 45 Piraeus		Greece		
Olympic	Societe Ivoirienne de Tabacs (SITAB)	01 - BP 724	Abijan 01		Ivory Coast		
Olympic Blue	Regie des Tabacs au Maroc	87 Rue Ahmed El Figuigui	Casablanca 03		Morocco		
Olympic Rouge	Regie des Tabacs au Maroc	87 Rue Ahmed El Figuigui	Casablanca 03		Morocco		
Olympus	Southern Tobacco Inc.	5406 Airport Boulevard	Tampa, FL	33634	USA		
Omaha	Omaha Nation Tobacco Co.	Highway 75	Macy, NE	68069	USA		
Omar Sharif	Altadis, S.A.	Eloy Gonzalo, no. 10	28010 Madrid		Spain	Altadis was formed in 1999 by the merger of SEITA (an SPM) and Tabacalera	
Omar Sharif Deluxe Lights	Korea Tobacco & Ginseng Corp.	100 Pyongchon-Dong, Taedeog-Ku	Taejon City 306-712		S. Korea		
Opal	Bulgartabac	62 Graf Ignatiev Street	BG-1000 Sofia		Bulgaria		
Opatja	Tvornica Duhana Zagreb	Jagiceva bb	10000 Zagreb		Croatia		
Optima	Smithfield Distributors, Inc.	15 E. Sunrise Ave.	Coral Gables, FL	33133			9/11/01
Optima	Smithfield Distributors, Inc.	Mail Box 61, 2305 NW 107th Avenue	Miami, Fl	33172	USA	Brand and Address supplied by Liggett Group, Inc.	4/8/02
Optiva	Smithfield Distributors, Inc.	15 E. Sunrise Ave.	Coral Gables, FL	33133		Manufacturer is DCTS. Ltd., 38 Wigmore Street, London W1H 0BX, GB2, England	9/11/01
Optiva	Smithfield Distributors, Inc.	15 E. Sunrise Ave.	Coral Gables, FL	33133	USA	Brand and Address supplied by Liggett Group, Inc.	4/8/02
Orbita	Association Ukrtabakprom	6 Probeda Avenue	U-252135 Kiev 135		Ukraine		

LIST OF NONPARTICIPATING MANUFACTURERS (SORTED BY BRAND NAME)							
Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Orient Alshark	General Organisation of Tobacco	Avenue Salhie, PO Box 616	Damascus		Syria		
Orient Express	Bulgartabac	62 Graf Ignatiev Street	BG-1000 Sofia		Bulgaria		
Originals	Godfrey Phillips India Ltd.	Four Square House, 49 Community Center, Friends Colony	IND-110065 New Delhi		India		
Oscar	GA Keranis (Tobacco) SA	39 Athinon Street	GR-185 40 Piraeus		Greece		
Our Pride	RBJ Sales, Inc.	3846 Sharon Highway/PO Box 588	Dresden, TN		USA	RBJ is owned by Fred Stoker & Sons, Highway 89S, Dresden, TN	
Oxford	Khyber Tobacco Co Ltd	PO Box 12	Mardan		Pakistan		
Oxford	Sacimem	BP 128	Antsirabe 110		Madagascar		
P 20	V Tabac Satoralajauhelyi Dohanygyar Rt	Dohany u 1-3, Pf 29	H-3981 Satoralajauhly		Hungary		
P20	V Tabac Satoralajuhelvi Donhanygyar Rt	Dohani u 1-3 Pf 29	H-3981 Satoralajuhelyi		Hungary		
Pahelwan Bidi	Mohanlal Hargovinddas	M H House 903 Gole Bazar	IND-482002 Jabalpur		India	Imported by G A Andron	F
Paladin	Tabacalera Hondurena SA	P.O. Box 64	San Pedro Sula		Honduras		
Pallas	GA Keranis (Tobacco) SA	39 Athinon Street	GR-185 40 Piraeus		Greece		
Pallas	Garanis & Petrides Ltd.	Grivas Dighenis Avenue, P.O. Box 1521	Nicosia		Cyprus		
Palmar	Sociedade Agricola de Tabacos Ltda	Avenida Julius Nyerere 702, PO Box 713	Maputo		Mozambique		
Panama	GTC Industries Ltd.	S V Road, Vile Parle (W)	IND-400056 Mumai		India		
Panama	Lakson Tobacco Co Ltd	Lakson Square, Building No. 2, Sarwar Shaheed Road	Karachi 1		Pakistan		
Panch Mohar	New Tobacco Co Ltd	Bikaner Building, 8/1 Lal Bazaar St, 1st Floor, Room No 10	IND-700 001 Kolkata		India		
Panter	Agio Tobacco Co Ltd	B9 and B14 Bulebel Ind Est	Zetjun		Malta		
Papirosy	Biysk Tobacco Factory	312 Lenin Street	CIS-659306 Biysk, Attai Region		Russia		
Paragon	Gentong Gotri PT, Perusahaan Rokok	Jl Gebanganom Raya 18 (Gebangsari)	Genuk, Semarang - 50114		Indonesia		
Paragon	Gentong Gotri, PT, Perusahaan Rokok	Jl Gebanganom Raya 18 (Gebangsri) - Genuk	Semarang - 50114		Indonesia		
Parisienne	Austria Tabakwerke AG	Porzellangasse 51, Postfach 14	A-1091 Vienna		Austria		
Parisiennes	Nobleza Piccardo SAIC y F	Avenida 85 San Martin 645, B1650 Avenue San Martin	Buenos Aires		Argentina		
Park	Bengal Tobacco Corp.	2030 SW 71st Terrace, Bay #D-Office	Davie, FL	33317	USA		
Particulares	Massalin Particulares SA	Avenida Leandro N Alem 466	1003 Buenos Aires		Argentina		
Partner	Amer Tobacco Ltd. - Finland	Box 12	FIN-04301 Tuusula		Finland		
Partner	Tutunski Kombinad AD Prilep	Marksova 101	Prilep		Macadonia		
Passport	US Avermore LTD		Rimforest, CA	92376	USA		
Patriot	Patriot Tobacco Company	1121 Dallas Drive, Suite 6	Denton, TX	76205	USA	Lowest List Price: \$6.29; Distributed by Texas Wholesalers	4/26/01
Paul Revere	American Cigarette Co. (Overseas) Ltd.	43 Juta Street (P.O. Box 2751, Johannesburg 2001)	Johannesburg 2000		South Africa		4/26/01
Peace	Bailey Tobacco	3362 Ontario Road, Suite C	Keysville, VA	23947	USA		

LIST OF NONPARTICIPATING MANUFACTURERS (SORTED BY BRAND NAME)

Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Peak Menthol	Fortune Tobacco Corp.	Parang, Marikina	Metro Manila		Philippines		
Peer	British American Tobacco The Netherlands BV	Boeing Ave. 31 (P.O. Box 75758 NL-1118 ZX Luchthaven Schiphol)	NL-1119 PE Schiphol-Rijk		Netherlands		
Peer	Rothmans Cigaretten GmbH	Bleichenbrücke 10, Postfach 10 79 05	D-20302 Hamburg		Germany		
Perillys	Rothmans of Pall Mall (Malaysia) Berhad	Virginia Park, Jalan Universiti	46200 Petaling Jaya, Selangor Darul Ehsan		Malaysia		
Persians	Regie Libanaise des Tabacs & Tombacs	BP 77	Beirut		Lebanon		
Personal Preferences	New Tobacco Co Ltd	Bikaner Building, 8/1 Lal Bazaar St, 1st Floor, Room No 10	IND-700 001 Kolkata		India		
Peter	Manufacture Burkinabe de Cigarettes (MABUCIG)	BP 5589	Ouagadougou		Burkina Faso		
Peter Jackson	British American Tobacco New Zealand	Richmond Street, Petone	Wellington		New Zealand	Imperial Tobacco (Canada), a foreign PM, also makes this brand	
Peter Stuyvesant	Austria Tabakwerke AG		Vienna		Austria		4/26/01
Petra	Tabak A.S.	Dukelskych hrdinu 34	CZ-17000 Prague 7		Czech Rep.		
Petteroes	Tiedmanns Tobakfabrik AS, J L	Joh H Andresens vei 5, Postboks 6630, Etterstad	N-0607 Oslo		Norway		
Phenix	Bulgartabac	62 Graf Ignatiev Street	BG-1000 Sofia		Bulgaria		
Philips and King	Crossline						4/26/01
Phoenix	Caribbean Tobacco Co Ltd	PO Box 184, Carenage	St. George's		Granada		
Pielroja	Cia Colombiana de Tabaco SA	Carrera 43A No 1A Sur 143, Centro Santillana (Apartado Aereo 828)	Madellin-Antioquia		Columbia		
Pinares	Tabacalera Hondurena SA	P.O. Box 64	San Pedro Sula		Honduras		
Pine	Korea Tobacco & Ginseng Corp.	100 Pyongchon-Dong, Taedeog-Ku	Taejon City 306-712		S. Korea		
Pine	Korea Tobacco & Ginseng Corp.	100 Pyongchon-Dong, Taedeog-Ku	Taejon City 306-712		S. Korea		
Planet	Crossline						4/26/01
Planter's Leaf	Central Cigarette Manufacturers Ltd (CCM)	Plot 5032, Great East Road, PO Box 31062	Lusaka		Zambia		
Players	Benson International						4/26/01
Players Gold Leaf	Malaysian Tobacco Co Berhad	178-3 Jalan Sungei Besi, PO Box 10187	50910 Kuala Lumpur		Malaysia	Imperial Tobacco (Canada), a foreign PM, also makes Player cigarettes	
Player's Gold Leaf	Nobleza Piccardo SAIC y F	Avenida 85 San Martin 645, B1650 Avenue San Martin	Buenos Aires		Argentina	Imperial Tobacco (Canada), a foreign PM, also makes Player cigarettes	
Player's No. 6	Khyber Tobacco Co Ltd	PO Box 12	Mardan		Pakistan	Imperial Tobacco (Canada), a foreign PM, also makes Player cigarettes	
Polyot	Reemtsma Kyrgyzstan Bishkek Tobacco factory	Ulitsa Ibraimova # 249	RS-720011 Bishkek		Kyrgyzstan		
Popularne	Zaklady Przemyslu Tytoniowego w Krakowie SA	Aleja Jana Pawla II 196	PL-30-969 Krakow		Poland		
Popularne	Zaklady Przemyslu Tytoniowego w Radomiu SA	ul Tytoniowa 2/6	PL-26-600 Radom		Poland		
Port Said	Eastern Co SAE	450 El Ahram Street, P. O. Box 1543	Cairo		Egypt		
Portugues Suava	Tabaqueira Empresa Industrial de Tabacos SA	Fabrica de Tabaqueira, Albarraque	P-2735 Rio de Mouro		Portugal		
Premium	PT Bentoel Prima	Jalan Raya Karanglo, Singosari	65153 Malang Jawa Timur		Indonesia		
Premium 100	Heupink & Reinders	De Mors 84	Ootmarsum	NL-7631AK	Netherlands		

LIST OF NONPARTICIPATING MANUFACTURERS (SORTED BY BRAND NAME)							
Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Premium One	PT Bentoel Prima	Jalan Raya Karanglo, Singosari	65153 Malang Jawa Timur		Indonesia	Dhanraj, a foreign PM, also makes a brand by this name	
President	Papastratos Cigarette Mfg. Co.	Mavromichali Graviass Street, P.O. Box 80036	GR-185 45 Piraeus		Greece		
President	Productora Tabacalera de Colombia SA	Carrera 11 #82-01 Piso 6-B, Centro de Negocios Andino, Apartado Aereo 14202	Santafe de Bogata		Colombia		
President	Productora Tabacalera de Colombia SA (PROTABACO)	Carrera 11 # 82-01 Piso 6-B, Centro de Negocios Andino, Apartado Aereo 14202	Santafe de Bogata		Columbia		
President	Taiwan Tobacco & Wine Monopoly Bureau	4 Nanchang Road	Section 1, Taipei		Taiwan		
Prima	As Eesti Tubakas	Kunderi 8	EE-0100 Tallinn		Estonia		
Prima	Association Ukrtabakprom	6 Proboda Avenue	U-252135 Kiev 135		Ukraine		
Prima	Balkan Star Joint Stock Co	Pobedy ul 22	CIS-150040 Yaroslavl		Russia		
Prima	Kaunas Tobacco State Stock Factory	Ozeskienes gatve 18	3000 Kaunas		Lithuania		
Prima	Reemtsma Cigarettenfabriken GmbH	Parkstrasse 51	D-22605 Hamburg		Germany		
Prima	Tabakas Fabrika House of Prince Riga Sia	Miera iela	LV-1013 Riga		Latvia		
Prime	Dubek Ltd	33 Lilienblum Street	Tel-Aviv 65133		Israel	There may also be a domestic discount brand	
Primetime	USA Tobacco Distributors Inc.		Scottsdale, Arizona		USA		
Prince	British American Tobacco Nordic Oy	Vattuniemenkatu 10, PO Box 118	FIN-00210 Helsinki		Finland	House of Prince, a foreign PM, also makes this brand	
Prince	British American Tobacco The Netherlands BV	Boeing Ave. 31 (P.O. Box 75758 NL-1118 ZX Luchthaven Schiphol)	NL-1119 PE Schiphol-Rijk		Netherlands	House of Prince, a foreign PM, also makes this brand	
Prince	Tabakas Fabrika House of Prince Riga Sia	Miera iela	LV-1013 Riga		Latvia	House of Prince, a foreign PM, also makes this brand	
Prince	Tiedmanns Tobakfabrik AS, J L	Joh H Andresens vei 5, Postboks 6630, Etterstad	N-0607 Oslo		Norway	House of Prince, a foreign PM, also makes this brand	
Princeton	Lakson Tobacco Co Ltd	Lakson Square, Building No. 2, Sarwar Shaheed Road	Karachi 1		Pakistan		
Prinsip	PT Bentoel Prima	Jalan Raya Karanglo, Singosari	65153 Malang Jawa Timur		Indonesia		
Private Label	Robert A. Gordon Co.	RD 1, Box 24	Stillwater, FL	17878			9/11/01
Prosperity	CNS Enterprises, Inc.	2708 Chico Avenue	S. El Monte, CA	91733			9/10/01
Prosperity Island	Taiwan Tobacco & Wine Monopoly Bureau	4 Nanchang Road	Section 1, Taipei		Taiwan		
Proud	Cigarette Co. Ootmarsum BV	De Mors 84	NL-7631 AK Ootmarsum		Netherlands		
PS	Reemtsma Cigarettenfabriken GmbH	Parkstrasse 51	D-22605 Hamburg		Germany	Peter Stokkebye, a foreign PM, also makes a brand by this name	
Purbani	Alpha Tobacco Manufacturing Co. Ltd.	Jatiya Scout Bhavan, 70/1 Purana Paltan Line (P.O. Box 888)	Dhaka 1000		Bangladesh		
Pure	Smokin' Joes	2293 Saunders Settlement Road	Sanborn, NY	14132	USA		
Pure and Natural	RBJ Sales, Inc.	3846 Sharon Highway/PO Box 588	Dresden, TN		USA	RBJ is owned by Fred Stoker & Sons, Highway 89S, Dresden, TN	
Quattro	Tabakas Fabrika House of Prince Riga Sia	Miera iela	LV-1013 Riga		Latvia		
Queen	Nestor Gianacis Cigarrettenfabrik GmbH	Joh-Gutenberg Strasse 2-6	D-6238 Hofheim-Wallau		Germany		
Quintin	G.R. Andron & Company, Inc.		Deer Park, NY		USA		4/26/01
R 1	Reemtsma Cigarettenfabriken GmbH	Parkstrasse 51	D-22605 Hamburg		Germany		

LIST OF NONPARTICIPATING MANUFACTURERS (SORTED BY BRAND NAME)							
Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
R 1	Slovak International Tobak AS (SIT)	Mlynske Nivy c 54	SQ-Bratislava		Slovak Rep.		
R 1	Tobacna Ljubljana d o o	Tobacna ulica 5, P.O. Box 487	SL-61001 Ljubljana		Slovenia		
R 6	Massalin Particulares SA	Avenida Leandro N Alem 466	1003 Buenos Aires		Argentina		
R 6	Reemtsma Cigarettenfabriken GmbH	Parkstrasse 51	D-22605 Hamburg		Germany		
R 6	Massalin Particulares SA	Avenida Leandro N Alem 466	1003 Buenos Aires		Argentina		
Radomskie	Zaklady Przemyslu Tytoniowego w Radomiu SA	ul Tytoniowa 2/6	PL-26-600 Radom		Poland		
Raj Mahal	Quintin & Company		Steamboat Springs, CO		USA		4/26/01
Raleigh	Latin House Cigars	201 Amador	Watsonville, CA	95076			9/10/01
Rameses II	G A Andron & Company	89 N. Industry Court	Deer Park, NY	11729	USA	WTD lists as a G A Andron brand; Andron states it is out of production	
Ramna	Azizuddin Industries Ltd	Jahan Building No. 3, 1st Floor, 79 Agrabad Commercial Area	Chittagong		Bangladesh		
Ranger King Size	Saleem Cigarette Industries (Private) Ltd	Par Hoti	Mardan, NWFP		Pakistan		
Ranvir Bidis	Apara International	Chitrakoot, 301 "B" Wing Kashinath Dhuru Road, Collage Street	Dadar (W) Mumbai (Bombay)	400 208	India		
Raut	Balkan Star Joint Stock Co	Pobedy ul 22	CIS-150040 Yaroslavl		Russia		
Record	CITA Tabacos de Canarias SA	Cruz de Jerez, km 17'1, Ctra C-812, Apartado 43	E-38009 Santa cruz de Tenerife		Spain		
Record	Compania Chilena de Tabacos S.A.	Ave. El Bosque Norte 0125, Casilla 267-V, Correo 21	Santiago		Chile		
Record	Tabacalera Hondurena SA	P.O. Box 64	San Pedro Sula		Honduras		
Record	Tabacalera Istmena SA TISA	Apartado A-3	Panama 9-A		Panama		
Red & White	Godfrey Phillips India Ltd.	Four Square House, 49 Community Center, Friends Colony	IND-110065 New Delhi		India		
Red & White	Premier Tobacco Industries Ltd	Lakson Square, Building No. 2, Sarwar Shaheed Road	Karachi 1		Pakistan		
Red Lamp	ITC Ltd.	Virginia House, 37 Chowringhee, P.O. Box 89	IND-700 071	Kolkata	India		
Red Lamp	Khyber Tobacco Co Ltd	PO Box 12	Mardan		Pakistan		
Reemstma	G.R. Andron & Company, Inc.		Deer Park, NY		USA		4/26/01
Regal	Godfrey Phillips India Ltd.	Four Square House, 49 Community Center, Friends Colony	IND-110065 New Delhi		India		
Regal	Imperial Tobacco Ltd.	P.O. Box 525, Upton Road, Southville	Bristol, Avon BS99 1LQ		UK		
Regal	John Player & Sons	Box 286, South Circular Road, Dublin 8 County	Dublin		Ireland		
Regent	New Tobacco Co Ltd	Bikaner Building, 8/1 Lal Bazaar St, 1st Floor, Room No 10	IND-700 001 Kolkata		India		
Republicana	No manufacturer information is currently available					G A Andron imports and distributes	
Retro	Association Ukrtabakprom	6 Proboda Avenue	U-252135 Kiev 135		Ukraine		
Reval	Badische Tabakmanufaktur Roth Handle GmbH	Industriehof 6 (Postfach 11 40, D-77901 Lahr)	D-77933 Lahr		Germany		
Revenge	Bailey Tobacco	3362 Ontario Road, Suite C	Keysville, VA	23947	USA		
Rex	British American Tobacco (Uganda)	PO Box 7100, Plot 69/71 Jinja Road	Kampala		Uganda		

LIST OF NONPARTICIPATING MANUFACTURERS (SORTED BY BRAND NAME)

Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Rex	Cigarrería Morazán, SA de CV	Blvd Ejercito Nacional Km 7*, Apartado 06-113	San Salvador		El Salvador		
Rex	CITA Tabacos de Canarias SA	Cruz de Jerez, km 17'1, Ctra C-812, Apartado 43	E-38009 Santa cruz de Tenerife		Spain		
Rex	Karelia Tobacco Company	P.O. Box 22, Athinon Street	D-6238 Hofheim-Wallau		Germany		
Rex	Republic Tobacco Co.	Apartado 896	1000 San Jose		Costa Rica		
Rex	Tanzania Cigarette Co Ltd	20 Pugu Road, PO Box 40114	Dar es Salaam		Tanzania		
Rhino	International Tobacco Co PLC	247, Moshood Abiola Way, Ijora, PO Box 524	Lagos		Nigeria		
Rich	Korea Tobacco & Ginseng Corp.	100 Pyongchon-Dong, Taedeog-Ku	Taejon City 306-712		S. Korea		
Rich American Blend	The Havana Group, Inc.	5701 Mayfair Road	North Canton, Ohio	44720	USA		
Richman	Azizuddin Industries Ltd	Jahan Building No. 3, 1st Floor, 79 Agrabad Commercial Area	Chittagong		Bangladesh		
Richmond	Khyber Tobacco Co Ltd	PO Box 12	Mardan		Pakistan		
Richmond	NV Tabacofina Vander Elst SA	Prins Boudewijnlaan 43	B-2650 Edegem		Belgium		
Riga	Tabakas Fabrika House of Prince Riga Sia	Miera iela	LV-1013 Riga		Latvia		
Right	Mighty Corp	55 MacArthur Highway, Barrio Tikay, Malolas	Bulacan 3000		Philippines		
Ritz	Tabaqueira Empresa Industrial de Tabacos SA	Fabrica de Tabaquiera, Albarraque	P-2735 Rio de Mouro		Portugal		
Rivermont	RBJ Sales, Inc.	3846 Sharon Highway/PO Box 588	Dresden, TN		USA	RBJ is owned by Fred Stoker & Sons, Highway 89S, Dresden, TN	
Rodeo	Cigatam SA de CV	Manuel Salazar # 132, San Juan Tihuaca	Azcapotzalco 02400		Mexico		
Rodeo	Phillip Morris Mexico SA de CV	Au Vasco de Quiroga #3000 PH, Lomas de Santa Fe, Del Alvaro Obregon	01210 Mexico City		Mexico		
Rodopi	Bulgartabac	62 Graf Ignatiev Street	BG-1000 SOFIA		Bulgaria		
Roger	Carolina Tobacco Company	5620 S.W. Dover Lane	Portland, Oregon	97225	USA		
Rolls	Amer Tobacco Ltd. - Finland	Box 12	FIN-04301 Tuusula		Finland		
Romeo y Julieta	Compania Latinoamericana de Comercio S.A. de C.V.	Calle 11 #201B, DEPTO 1 x 22 y 24, Col. Garcia Gineres	Meridia, Yucatan		Mexico		
Rondo	Tutunski Kombinat AD Prilep	Marksova 101	Prilep		Macadonia		
Ronhill	Tvornica Duhana Rovinj d d	Obala Vladimira Nazora 1	52210 Rovinj		Croatia		
Ronson	Austria Tabakwerke AG	Porzellangasse 51, Postfach 14	A-1091 Vienna		Austria		
Ronvill	European Cigarette Imports	149 Center Grove Road	Randolph, NJ	07869			9/10/01
Rooster	British American Tobacco Kenya	Likoni Road, PO Box 30000	Nairobi		Kenya		
Rosalina Matamis	Mighty Corp	55 MacArthur Highway, Barrio Tikay, Malolas	Bulacan 3000		Philippines		
Rose	Korea Tobacco & Ginseng Corp.	100 Pyongchon-Dong, Taedeog-Ku	Taejon City 306-712		S. Korea		
Rosebud	Phillips and King International, Inc.	18021 Cortney Court	City of Industry, CA	91748			9/10/01
Roth-Handle	Badische Tabakmanufaktur Roth Handle GmbH	Industriehof 6 (Postfach 11 40, D-77901 Lahr)	D-77933 Lahr		Germany	G A Andron imports and distributes	
Rothman Lights	Rothmans of Pall Mall London Ltd.	American International House, Stiemens Street, Braamfontein (P.O. Box 321, Johannesburg 2000)	Johannesburg 2001		South Africa		

LIST OF NONPARTICIPATING MANUFACTURERS (SORTED BY BRAND NAME)

Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Rothmans	BAT PD Ltd	Dohany u 2-8, PO Box 54	H-7622 Pecs		Hungary		
Rothmans	British American Tobacco (New Zealand) Ltd	Ossian Street, Private Bag 6013	Napier		New Zealand		
Rothmans	British American Tobacco Ghana	No 6 2nd Rangoon Close, Cantonments, PO Box AN 5211	Accra		Ghana		
Rothmans	British American Tobacco The Netherlands BV	Boeing Ave. 31 (P.O. Box 75758 NL-1118 ZX Luchthaven Schiphol)	NL-1119 PE Schiphol-Rijk		Netherlands		
Rothmans	Central Cigarette Co Ltd	B26 Bulebul Ind Est	Zejtun ZTN 08		Malta		
Rothmans	Central Cigarette Manufacturers Ltd (CCM)	Plot 5032, Great East Road, PO Box 31062	Lusaka		Zambia		
Rothmans	Cigarette Co. of Jamaica Ltd	Twickenham Park, PO Box 100	Spanish Town PO		Jamaica		
Rothmans	Compagnie Reunionnaise des Tabacs (CORETAB)	Zone Industrielle, No. 2, BP 256	97457 Saint-Pierre Cedex		Reunion		
Rothmans	Lakson Tobacco Co Ltd	Lakson Square, Building No. 2, Sarwar Shaheed Road	Karachi 1		Pakistan		
Rothmans	Manufacture Burkinabe de Cigarettes (MABUCIG)	BP 5589	Ouagadougou		Burkina Faso		
Rothmans	Meridian Tobacco Co Ltd	10-12 Dadeban Road, North Kaneshie Industrial Area, PO Box 5183	Accra		Ghana		
Rothmans	NV Tabacofina Vander Elst SA	Prins Boudewijnlaan 43	B-2650 Edegem		Belgium		
Rothmans	Rothmans (UK) Ltd.	Oxford Road, Aylesbury	Buckinghamshire HP21 8SZ		UK		
Rothmans	Rothmans Cigaretten GmbH	Bleichenbrucke 10, Postfach 10 79 05	D-20302 Hamburg		Germany		
Rothmans	Rothmans Europe (Netherlands) BV	Drentestraat 21 (PO Box 7400, NL-1007 JK Amsterdam)	Amsterdam		Netherlands		
Rothmans	Rothmans of Pall Mall (Australia) Ltd	26 Fernell Street, PO Box 61	Granville, New South Wales 2142		Australia		
Rothmans	Rothmans of Pall Mall (Malaysia) Berhad	Virginia Park, Jalan Universiti	46200 Petaling Jaya, Selangor Darul Ehsan		Malaysia		
Rothmans	Rothmans of Pall Mall (Singapore) Pte Ltd	15 Senoko Loop	Singapore 758168		Singapore		
Rothmans	Rothmans, Benson & Hedges Inc.	1500 Don Mills Road	North York, Ontario	M3B 3 LI	Canada		
Rothmans	Eastern Co SAE	450 El Ahram Street, P. O. Box 1543	Cairo		Egypt		
Rothmans International	Rothmans of Pall Mall London Ltd.	American International House, Stiemens Street, Braamfontein (P.O. Box 321, Johannesburg 2000)	Johannesburg 2001		South Africa		
Rothmans King Size	Garanis & Petrides Ltd.	Grivas Dighenis Avenue, P.O. Box 1521	Nicosia		Cyprus		
Rothmans King Size	P J Carroll & Co Ltd	Dublin Road, Dundalk County	Louth		Ireland		
Rothmans King Size	PT Rothmans of Pall Mall Indonesia	Jalan Peltu Sujono 8, PO Box 178	Malang 65101		Indonesia		
Rough Rider Filter	Malaysian Tobacco Co Berhad	178-3 Jalan Sungei Besi, PO Box 10187	50910 Kuala Lumpur		Malaysia		
Roxy	Brinkmann Niemeyer GmbH	Corneliusstrasse 36 (Postfach 10 39 44, D-40030)	D-40215 Dusseldorf		Germany		
Roxy Dual	British American Tobacco The Netherlands BV	Boeing Ave. 31 (P.O. Box 75758 NL-1118 ZX Luchthaven Schiphol)	NL-1119 PE Schiphol-Rijk		Netherlands		
Royal	Altadis, S.A.	Eloy Gonzalo, no. 10	28010 Madrid		Spain	Altadis was formed in 1999 by the merger of SEITA (an SPM) and Tabacalera	
Royal	Blue Nile Cigarette Co Ltd	PO Box 190	Wad Medani		Sudan		
Royal	Cia Colombiana de Tabaco SA	Carrera 43A No 1A Sur 143, Centro Santillana (Apartado Aereo 828)	Madellin-Antioquia		Columbia		
Royal	Lakson Tobacco Co Ltd	Lakson Square, Building No. 2, Sarwar Shaheed Road	Karachi 1		Pakistan		

LIST OF NONPARTICIPATING MANUFACTURERS (SORTED BY BRAND NAME)							
Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Royal	Tabacalera Hondurena SA	P.O. Box 64	San Pedro Sula		Honduras		
Royal Choice	Dubek Ltd	33 Lilienblum Street	Tel-Aviv 65133		Israel		
Royal Choice	New Tobacco Co Ltd	Bikaner Building, 8/1 Lal Bazaar St, 1st Floor, Room No 10	IND-700 001 Kolkata		India		
Royal Crown	BAT Espana SA	Carretera del Centro, km 3, 700 Apartado 100	E-35080 Las Palmas de Gran Canaria		Spain		
Royal Ekstra	As Eesti Tubakas	Kunderi 8	EE-0100 Tallinn		Estonia		
Royal Standard	Thailand Tobacco Monopoly	184 Rama IV Road, PO Box 8	Bangkok 10110		Thailand		
Royale	MITSA Marfang & Mas Industria Tabaguera SA	Les Bons-Encamp	Andorra		Andorra		
Ruang Thip	Thailand Tobacco Monopoly	184 Rama IV Road, PO Box 8	Bangkok 10110		Thailand		
Rubios	Fabrica de Cigarellos El Progreso SA	P.O. Box 17-01-17 Avenida Amazonas 3123 y Azuay	Quito		Ecuador		
Rubios	Tabacalera Centroamericana SA	PO Box 626	Guatemala City 01901		Guatemala		
Rumba	As Eesti Tubakas	Kunderi 8	EE-0100 Tallinn		Estonia		
Ryans Best	No manufacturer information is currently available					Possibly Daughters & Ryan?	
Rym	Societe Nationale des Tabacs et Allumettes SpA (SNTA)	40 Rue Hocine Nourredine, Beloui ZDAD	Algiers		Algeria		
S Bidies	A Habeebur Rahman Sons	36 Perambur Barracks Road	IND-600 007 Chennai		India		
S Mini Bidies	A Habeebur Rahman Sons	36 Perambur Barracks Road	IND-600 007 Chennai		India		
S Mint Bidies	A Habeebur Rahman Sons	36 Perambur Barracks Road	IND-600 007 Chennai		India		
Saba	National Tobacco & Matches Co	PO Box 14	Sana'a		Yemen Arab Rep.		
Safari	British American Tobacco (Uganda)	PO Box 7100, Plot 69/71 Jinja Road	Kampala		Uganda		
Saga	Papastratos Cigarette Mfg. Co.	Mavromichali Gravias Street, P.O. Box 80036	GR-185 45 Piraeus		Greece		
Saman	V Tabac Satoraljaiuhelvi Dohanygyar Rt	Dohani u 1-3 Pf 29	H-3981 Satoraljaiuhelyi		Hungary		
Saman	V Tabac Satoraljaiuhelyi Dohanygyar Rt	Dohany u 1-3, Pf 29	H-3981 Satoraljaiuhelyi		Hungary		
Samit	Thailand Tobacco Monopoly	184 Rama IV Road, PO Box 8	Bangkok 10110		Thailand		
Samson	Gallaher Group PLC	Members Hill, Brooklands Rd., Weybridge	Surrey KT13 0QU		UK		
Samson (RYO)	Theodorus Niemeyer BV	Paterswoldseweg 43, Postbus 41	NL-9700 AA Groningen		Netherlands		
Samsun	TEKEL (General Directorate of Tobacco, Tobacco Products, Salt and Alcohol Ent)	Unkapani	Istanbul		Turkey		
Santos Dumont	American Cigarette Co. (Overseas) Ltd.	43 Juta Street (P.O. Box 2751, Johannesburg 2001)	Johannesburg 2000		South Africa		
Santos Dumont	Rothmans Cigaretten GmbH	Bleichenbrücke 10, Postfach 10 79 05	D-20302 Hamburg		Germany		
Scenic 101	Single Stick, Inc.	2046 West Rose Garden Lane	Phoenix, AZ	85027			1/28/02
Scissors	British American Tobacco Bangladesh Tobacco Co Ltd	House No. 42, Road No. 135, Gulshan 1, PO Box 6069	Dhaka 1212		Bangladesh		
Scissors	ITC Ltd.	Virginia House, 37 Chowringhee, P.O. Box 89	IND-700 071	Kolkata	India		
Score	British American Tobacco Kenya	Likoni Road, PO Box 30000	Nairobi		Kenya		

LIST OF NONPARTICIPATING MANUFACTURERS (SORTED BY BRAND NAME)							
Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Scott	NV Sumatra Tobacco Trading Co.	Jalan Pattimura No 3, Sumatra Ultra	Pematang Siantar 21132		Indonesia		
Seabird	C&M Importers	14001 Choctaw Dr.	Edmond, OK	73017			9/10/01
Sedona	G.R. Andron & Company, Inc.		Deer Park, NY		USA		4/26/01
Senador	Empresa dos Tabacos de Angola Sarl (ETA)	Rua Major Kanyangulo 220, Caixa Postal 1238	Luanda		Angola		
Seneca	Grand River Enterprises	Six Nations of the Grand River Territory	Ohsweken, Ontario		Canada		
Seneca	Native Tobacco Direct Company	14411 Four Mile Level	Gowanda, NY	14070			9/10/01
Seneca	Seneca Cayuga Tobacco Co.	65490 E. 240 Road	Grove, OK	74344	USA		
Seneca	Sovereign Seneca Nation	137 Main Street	Salamanca, NY	14779	USA	Other address: Via: Kill Buck, NY 14748-0221	
Senior Service	BAT (Cyprus) Ltd.	Kolokotroni Street (PO Box 1653 Nicosia)	Kaimakli		Cyprus		
Senior Service	Gallaher Group PLC	Members Hill, Brooklands Rd., Weybridge	Surrey KT13 0QU		UK		
Senor Gold	Alpha Tobacco Manufacturing Co. Ltd.	Jatiya Scout Bhavan, 70/1 Purana Paltan Line (P.O. Box 888)	Dhaka 1000		Bangladesh		
Set	Tobacna Ljubljana d o o	Tobacna ulica 5, P.O. Box 487	SL-61001 Ljubljana		Slovenia		
Seven Seven	International Tobacco Co PLC	247, Moshood Abiola Way, Ijora, PO Box 524	Lagos		Nigeria		
SG	Tabaqueira Empresa Industrial de Tabacos SA	Fabrica de Tabaqueira, Albarraque	P-2735 Rio de Mouro		Portugal		
Shepherd's Hotel	Charles Fairmorn Handels GmbH	Birkunger Strasse 71	D-37351 Dingelstadt		Germany		
Sher Bidi	Mohanlal Hargovinddas	M H House 903 Gole Bazar	IND-482002 Jabalpur		India		
Sheraton	Dubek Ltd	33 Lilienblum Street	Tel-Aviv 65133		Israel		
Sheriff	Compania Chilena de Tabacos S.A.	Ave. El Bosque Norte 0125, Casilla 267-V, Correo 21	Santiago		Chile		
Sherman	Phillips & King	18021 Cortney Court	Industry, CA	91748	USA	PK is a distributor but appears to make this brand	
Shire Filter	Tabak, LLC	7670 1st Place, Suite A	Oakwood Village, OH	44146			9/11/01
Shire Menthol	Tabak, LLC	7670 1st Place, Suite A	Oakwood Village, OH	44146			9/11/01
Shivsagar Bidis	Sable & Waghire & Co Ltd	105 Bhawani Peth	IND-411 042 Pune		India		
Shivsagar King Size Regular	Smokers Choice	1114 S. Main Street	Los Angeles, CA	90015			9/11/01
Shredded Sampler	RBJ Sales, Inc.	3846 Sharon Highway/PO Box 588	Dresden, TN		USA	RBJ is owned by Fred Stoker & Sons, Highway 89S, Dresden, TN	
Shuangxi	SE Trading Co.	2114 Senter Road, Suite 17	San Jose, CA	95112			9/11/01
Siat	Manufacture de Cigarettes du Tchad (MCT)	BP 572	NDjamena		Chad		
Signal Filter	Malaysian Tobacco Co Berhad	178-3 Jalan Sungei Besi, PO Box 10187	50910 Kuala Lumpur		Malaysia		
Signals	US Avermore LTD		Rimforest, CA	92376	USA		4/26/01
Silhouette	Amalgamated Tobacco Co (Seychelles) Ltd	PO Box 679	Anse Dejeuner, Mahe		Seychelles		
Silk Cut	British American Tobacco (Singapore) Ltd	57 Senoko Drive Drive	Singapore 758168		Singapore		
Silk Cut	Central Cigarette Co Ltd	B26 Bulebul Ind Est	Zejtun ZTN 08		Malta		

LIST OF NONPARTICIPATING MANUFACTURERS (SORTED BY BRAND NAME)

Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Silk Cut	CINTA Compagnie Independente de Tabacs SA	29 Avenue Georges Rodenbach	B-1030 Bruxelles		Belgium		
Silk Cut	Eastern Company SAE	450 El Ahram Street, Giza AND P.O. Box 1543, Cairo	Giza/Cairo		Egypt		
Silk Cut	Gallaher Group PLC	Members Hill, Brooklands Rd., Weybridge	Surrey KT13 0QU		UK		
Simon Artz	Eastern Co SAE	450 El Ahram Street, P. O. Box 1543	Cairo		Egypt		
Sina	Eastern Co SAE	450 El Ahram Street, P. O. Box 1543	Cairo		Egypt		
Single Stick	Single Stick, Inc.	2046 West Rose Garden Lane	Phoenix, AZ	85027	USA	Single Stick is the manufacturer; USA Tobacco Distributing is the distributor	1/28/02
Sipahi	TEKEL (General Directorate of Tobacco, Tobacco Products, Salt and Alcohol Ent)	Unkapani	Istanbul		Turkey		
Sixty-One	National Tobacco Co., Inc., d/b/a 3 B Holdings, Inc.	P O Box 3629 (See also www.sixty1.com for brands)	Blain, Washington	98321	USA	FTC lists Medallion Tobacco Co., Blaine, WA, as manufacturer	
SL	Rothmans Cigaretten GmbH	Bleichenbrucke 10, Postfach 10 79 05	D-20302 Hamburg		Germany		
Smart	Altadis, S.A.	Eloy Gonzalo, no. 10	28010 Madrid		Spain	Altadis was formed in 1999 by the merger of SEITA (an SPM) and Tabacalera	
Smart Export	Austria Tabakwerke AG	Porzellangasse 51, Postfach 14	A-1091 Vienna		Austria		
Smoke Cheap Blends	The Havana Group, Inc.	5701 Mayfair Road	North Canton, Ohio		USA		
Smoker Friendly	Smoker Friendly International LLC	3223 Arapahoe, Suite 201	Boulder, CO	80303	USA	Brand and Address supplied by Liggett Group, Inc.	4/8/02
Smokers Choice	G.R. Andron & Company, Inc.		Deer Park, NY		USA		4/26/01
Smokin Joes	Joseph A. Anderson d/b/a Smokin Joes	2293 Saunders Settlement Road	Sanborn, NY	14132	USA		
Soor	PT Kilang Rokok Sehat	Jalan Sriwijaya 73, P Siantar	North Sumatra 21144		Indonesia		
Sopiane	BAT PD Ltd	Dohany u 2-8, PO Box 54	H-7622 Pecs		Hungary		
Soussa	Eastern Co SAE	450 El Ahram Street, P. O. Box 1543	Cairo		Egypt		
South Filters	Regie Libanaise des Tabacs & Tombacs	BP 77	Beirut		Lebanon		
South State	Tiedmanns Tobakfabrik AS, J L	Joh H Andresens vei 5, Postboks 6630, Etterstad	N-0607 Oslo		Norway		
Sovereign	Gallaher Group PLC	Members Hill, Brooklands Rd., Weybridge	Surrey KT13 0QU		Great Britain		
Soya	PT Kilang Rokok Sehat	Jalan Sriwijaya 73, P Siantar	North Sumatra 21144		Indonesia		
Spanish	Phillips & King		City of Industry, CA		USA		4/26/01
Sparta	Tabak AS				Czech Republic		4/26/01
Spike	Zaklady Przemyslu Tytoniowego w Radomiu SA	ul Tytoniowa 2/6	PL-26-600 Radom		Poland		
Spirit Bear	Spirit Enterprises		Beverly Hills, CA		USA		4/26/01
Spirit Song	Native American Council		Washington, DC		USA		4/26/01
Splash	G.R. Andron & Company, Inc.		Deer Park, NY		USA		4/26/01
Splendid	Torrekens Tabakindustrie	Neerstraat 103	B-9400 Appelterre		Belgium		
Sport	La Moderna SA de CV Cigarrera	Avenida F I Madero Pte 2750 (Apto 384)	64000 Monterrey, NL		Mexico		
Sport	Star Scientific, Inc.	801 Liberty Way	Chester, VA	23836	USA		

LIST OF NONPARTICIPATING MANUFACTURERS (SORTED BY BRAND NAME)							
Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Sport	Star Scientific, Inc.		Petersburg, VA		USA	Lowest List Price: \$8.75; 10 styles; GSC selling Sport as house brand	4/26/01
Sports	Khyber Tobacco Co Ltd	PO Box 12	Mardan		Pakistan		
Sportsman	British American Tobacco (Uganda)	PO Box 7100, Plot 69/71 Jinja Road	Kampala		Uganda		
Sportsman	British American Tobacco Kenya	Likoni Road, PO Box 30000	Nairobi		Kenya		
Sportsman	British American Tobacco New Zealand	Richmond Street, Petone	Wellington		New Zealand		
Sportsman	Rothmans, Benson & Hedges Inc.	1500 Don Mills Road	North York, Ontario	M3B 3 L1	Canada		
Sportsman	Tanzania Cigarette Co Ltd	20 Pugu Road, PO Box 40114	Dar es Salaam		Tanzania		
Springwater	Joh Wilhelm von Eicken GmbH	Drechslerstrasse 1 (Postfach 3338, D-23582 Lubeck)	D-23556 Lubeck		Germany		
Springwater	Phillips and King International, Inc.	18021 Cortney Court	City of Industry, CA	91748			9/10/01
Sprint	Manufacture Burkinabe de Cigarettes (MABUCIG)	BP 5589	Ouagadougou		Burkina Faso		
Sprint	Manufacture de Cigarettes du Tchad (MCT)	BP 572	NDjamena		Chad		
Sprint	Societe Centrafricaine de Cigarettes (SOCACIG)	BP 977, Immeuble UCAR	Bangui		Cent. Afr. Rep.		
Sprint	Societe des Cigarettes Gabonaise (SOCIGA)	BP 2175	Libreville		Gabon		
Sredetz	Bulgartabac	62 Graf Ignatiev Street	BG-1000 Sofia		Bulgaria		
Sta. Justa	Fabrica de Tabaco Micaelense PA	Rua Jose Bensaude 42	P-9501-914 Ponta Delgada Sao Miguel		Azores		
Staff International	Gentong Gotri, PT, Perusahaan Rokok	Jl Gebanganom Raya 18 (Gebangsri) - Genuk	Semarang - 50114		Indonesia		
Stamild	PT Bentoel Prima	Jalan Raya Karanglo, Singosari	65153 Malang Jawa Timur		Indonesia		
Stanford	Phillip Morris Mexico SA de CV	Au Vasco de Quiroga #3000 PH, Lomas de Santa Fe, Del Alvaro Obregon	01210 Mexico City		Mexico		
Star 90	Thailand Tobacco Monopoly	184 Rama IV Road, PO Box 8	Bangkok 10110		Thailand		
Star Filter	British American Tobacco Bangladesh Tobacco Co Ltd	House No. 42, Road No. 135, Gulshan 1, PO Box 6069	Dhaka 1212		Bangladesh		
Star Lake	China National Tobacco Import & Export Corp (CNTIEC)	35 Zili Street	Dalian		China	Per West Park Tobacco Letter of 11/20/01 to Colorado	12/21/01
Star Mild	Sterling Tobacco International	45975 Nokes Blvd.	Sterling, VA	20166	USA		8/20/01
Star Plain	British American Tobacco Bangladesh Tobacco Co Ltd	House No. 42, Road No. 135, Gulshan 1, PO Box 6069	Dhaka 1212		Bangladesh		
Star Sweet-Afton	G.R. Andron & Company, Inc.		Deer Park, NY		USA		4/26/01
Start	Tabak A.S.	Dukelskych hrdinu 34	CZ-17000 Prague 7		Czech Rep.		
State Express 555	BAT Indonesia PT		Jakarta		Indonesia		4/26/01
Steeple	Flandria NV	157 Waregemsesteenweg	B-9770 Kruishoutem		Belgium		
Stella	Tabazaire SZARL	Route des Poids Lourds, Avenue de la Metallurgie 951	Kinshasa-Kingabwa BP 42		Zaire		
Stet	Rothmans of Pall Mall (Australia) Ltd	26 Ferndell Street, PO Box 61	Granville, New South Wales 2142		Australia		
Stewardess	Bulgartabac	62 Graf Ignatiev Street	BG-1000 Sofia		Bulgaria		
Stil	Tobacna Ljubljana d o o	Tobacna ulica 5, P.O. Box 487	SL-61001 Ljubljana		Slovenia		

LIST OF NONPARTICIPATING MANUFACTURERS (SORTED BY BRAND NAME)							
Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Stokers Number 2	RBJ Sales, Inc.	3846 Sharon Highway/PO Box 588	Dresden, TN		USA	RBJ is owned by Fred Stoker & Sons, Highway 89S, Dresden, TN	
Stokers Premium Blend	RBJ Sales, Inc.	3846 Sharon Highway/PO Box 588	Dresden, TN		USA	RBJ is owned by Fred Stoker & Sons, Highway 89S, Dresden, TN	
Stoleczne	Zaklady Przemyslu Tytoniowego w Radomiu SA	ul Tytoniowa 2/6	PL-26-600 Radom		Poland		
Stork Menthol	Sterling Tobacco Corp.	305-307 Jose Rizal Street	Mandaluyong City		Philippines		
Straight Virginia	Charles Fairmorn Handels GmbH	Birkunger Strasse 71	D-37351 Dingelstadt		Germany		
Straight Virginia	Phillips and King International, Inc.	18021 Cortney Court	City of Industry, CA	91748			9/10/01
Strella	Balkan Star Joint Stock Co	Pobedy ul 22	CIS-150040 Yaroslavl		Russia		
Suave	Cigarrera Bigott Suc SA	Apartado 186	Caracas		Venezuela		
Suaves	Sociedade Unificada de Tabacos Ltd	Caixa Postal 706, Avenida Karl Marx 1574	Maputo		Mozambique		
Subr	Zaklady Przemyslu Tytoniowego w Radomiu SA	ul Tytoniowa 2/6	PL-26-600 Radom		Poland		
Suez	Eastern Co SAE	450 El Ahram Street, P. O. Box 1543	Cairo		Egypt		
Sundrop	Pakistan Tobacco Company Ltd.	PO BOX 2549	Islamabad - 44000		Pakistan		
Sunny	Universal Tobacco Co (Pvt) Ltd	Zamindara Chambers, Par Hoti	Mardan (NWFP)		Pakistan		
Super 999	PT Kilang Rokok Sehat	Jalan Sriwijaya 73, P Siantar	North Sumatra 21144		Indonesia		
Super Lights	Austria Tabakwerke AG		Vienna		Austria		4/26/01
Super Star King Size	Meridian Tobacco Co Ltd	10-12 Dadeban Road, North Kaneshie Industrial Area, PO Box 5183	Accra		Ghana		
Super Value	Consolidated Cigar	PO BOX 407166JR	Fort Lauderdale, FL	33340	USA		
Superior Light	Reemtsma Cigarettenfabriken GmbH	Parkstrasse 51	D-22605 Hamburg		Germany		
Superkings	Imperial Tobacco Ltd.	P.O. Box 525, Upton Road, Southville	Bristol, Avon BS99 1LQ		UK		
Superkings	John Player & Sons	Box 286, South Circular Road, Dublin 8 County	Dublin		Ireland		
Supermatch	Mastermind Tobacco SA (Pty) Ltd.	P.O. Box 7185	East London 5200		South Africa		
Supers Filters	Regie Libanaise des Tabacs & Tombacs	BP 77	Beirut		Lebanon		
Surfine	Regei National des Tabacs et des Alouettes (RNTA)	Blvd du 15 Octobre, BP 42	1080 Tunis-Cedex		Tunisia		
Sweet Afton	P J Carroll & Co Ltd	Dublin Road, Dundalk County	Louth		Ireland		
Sweet Afton	VCT/Tobacco Specialties	Bennebrockerdijk 209 PO Box 85	NL-2142 LD Cruikuis		Netherlands	May be wholesaler and distributor only	
Sweet Dreams	Flandria Tobacco	Waregemsesteenweg 137	Kruishoutem	B-9770	Netherlands		
Sweet Menthol	British American Tobacco (Uganda)	PO Box 7100, Plot 69/71 Jinja Road	Kampala		Uganda		
Sweet Menthol	British American Tobacco Kenya	Likoni Road, PO Box 30000	Nairobi		Kenya		
Sweet Menthol	Nigerian Tobacco Co Plc	18 Temple Road, Ikoyi, PO Box 137	Lagos		Nigeria		
Sweet Menthol	Tanzania Cigarette Co Ltd	20 Pugu Road, PO Box 40114	Dar es Salaam		Tanzania		
Symphonia	Reemtsma Cigarettenfabriken GmbH	Parkstrasse 51	D-22605 Hamburg		Germany		

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Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Symphonia	Reemtsma Debreceni Dohanygyar Ltd	Vaghid u 2	H-4034 Debrecen		Hungary		
Tahoe	S&M Brands, Inc.	3662 Ontario Road	Keysville, VA	23947	USA		
Taj Mahal	Haggar Cigarette & Tobacco Factory Ltd.	P.O. Box 1260	Khartoum		Sudan		
Tanit	Manufacture des Tabacs de Kairouan (MTK)	BP 106, La Mansoura	3100 Kairouan		Tunisia		
Tank Superior	Khyber Tobacco Co Ltd	PO Box 12	Mardan		Pakistan		
Target	International Tobacco Co PLC	247, Moshood Abiola Way, Ijora, PO Box 524	Lagos		Nigeria		
Tarik	Societe Nationale des Tabacs et Allumettes SpA (SNTA)	40 Rue Hocine Nourredine, Beloui ZDAD	Algiers		Algeria		
Teddy	Tiedmanns Tobakfabrik AS, J L	Joh H Andresens vei 5, Postboks 6630, Etterstad	N-0607 Oslo		Norway		
Tekel 2000	TEKEL (General Directorate of Tobacco, Tobacco Products, Salt and Alcohol Ent)	Unkapani	Istanbul		Turkey		
Terong	PT Bentoel Prima	Jalan Raya Karanglo, Singosari	65153 Malang Jawa Timur		Indonesia		
Texas	Cigarette Co. Ootmarsum BV	De Mors 84	NL-7631 AK Ootmarsum		Netherlands		
Texas	Gentong Gotri PT, Perusahaan Rokok	Jl Gebanganom Raya 18 (Gebangsari)	Genuk, Semarang - 50114		Indonesia		
Texas	Gentong Gotri, PT, Perusahaan Rokok	Jl Gebanganom Raya 18 (Gebangsri) - Genuk	Semarang - 50114		Indonesia		
Texas-Quintan	Cigarette Co. Ootmarsum BV	De Mors 84	Ootmarsum	NL-7631AK	Netherlands		
The Best	Regie des Tabacs au Maroc	87 Rue Ahmed El Figuigui	Casablanca 03		Morocco		
The Globe	Nanyang Brothers Tobacco Co. Ltd.	225-229 Kowloon City Road, Tokwanan	Kowloon		Hong Kong		
The Moon 33	Thailand Tobacco Monopoly	184 Rama IV Road, PO Box 8	Bangkok 10110		Thailand		
This	K Imports, Inc.	2214 Willow Road	Enid, OK	73703-2405			9/10/01
This	Korea Tobacco & Ginseng Corp.	100 Pyongchon-Dong, Taedeog-Ku	Taejon City 306-712		S. Korea		
Three Castles	No manufacturer information is currently available				USA	Phillips & King, Industry CA, is a distributor	
Three Rings	Nigerian Tobacco Co Plc	18 Temple Road, Ikoyi, PO Box 137	Lagos		Nigeria		
Ticos	Republic Tobacco Co.	Apartado 896	1000 San Jose		Costa Rica		
Tigres	Cigatam SA de CV	Manuel Salazar # 132, San Juan Tihuaca	Azcapotzalco 02400		Mexico		
Tigres	Phillip Morris Mexico SA de CV	Au Vasco de Quiroga #3000 PH, Lomas de Santa Fe, Del Alvaro Obregon	01210 Mexico City		Mexico		
Time	Dubek Ltd	33 Lilienblum Street	Tel-Aviv 65133		Israel		
Tivoli	British American Tobacco The Netherlands BV	Boeing Ave. 31 (P.O. Box 75758 NL-1118 ZX Luchthaven Schiphol)	NL-1119 PE Schiphol-Rijk		Netherlands		
Tobacco Exports	G.R. Andron & Company, Inc.		Deer Park, NY		USA		4/26/01
Tobacco Express	G.R. Andron & Company, Inc.		Deer Park, NY		USA		4/26/01
Tokat	TEKEL (General Directorate of Tobacco, Tobacco Products, Salt and Alcohol Ent)	Unkapani	Istanbul		Turkey		
Toltecs (RYO)	Phillips & King	18021 Cortney Court	Industry, CA	91748	USA		
Tombacs	Regie Libanaise des Tabacs & Tombacs	BP 77	Beirut		Lebanon		

LIST OF NONPARTICIPATING MANUFACTURERS (SORTED BY BRAND NAME)							
Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Tough Guy	International Tobacco Partners Limited	1010 Northern Boulevard, Suite 208	Great Neck, NY	11021	USA	Importer, brand appears to be manufactured in the United Arab Emirates per the	4/30/01
Treasurer	Chancellor Tobacco Company	Address not available; US agent is JS Marketing, Fairfield, CT			UK	Billed as the world's most expensive cigarette	
Treff	Austria Tabakwerke AG	Porzellangasse 51, Postfach 14	A-1091 Vienna		Austria		
Trend	Amer Tobacco Ltd. - Finland	Box 12	FIN-04301 Tuusula		Finland		
Trend	Austria Tabakwerke AG	Porzellangasse 51, Postfach 14	A-1091 Vienna		Austria		
Tresor	Bulgartabac	62 Graf Ignatiev Street	BG-1000 Sofia		Bulgaria		
Triumph	Taiwan Tobacco & Wine Monopoly Bureau	4 Nanchang Road	Section 1, Taipei		Taiwan		
Troupes FAR	Regie des Tabacs au Maroc	87 Rue Ahmed El Figuigui	Casablanca 03		Morocco		
Trussardi	Austria Tabakwerke AG	Porzellangasse 51, Postfach 14	A-1091 Vienna		Austria		
TU-134	Bulgartabac	62 Graf Ignatiev Street	BG-1000 Sofia		Bulgaria		
Turbo	Universal Tobacco Co (Pvt) Ltd	Zamindara Chambers, Par Hoti	Mardan (NWFP)		Pakistan		
Turkish Special	G A Andron & Company	89 N. Industry Court	Deer Park, NY	11729	USA	WTD lists as a G A Andron brand; Andron claims VCT is the manufacturer	
Turkish Special	VCT/Tobacco Specialties	ELEMENTENSTRAAT 13-17	1014 AR Amsterdam		Netherlands	VCT may be a distributor; brand is said to be made in Holland from TEKEL tobacco	
Tusker	British American Tobacco Ghana	No 6 2nd Rangoon Close, Cantonments, PO Box AN 5211	Accra		Ghana		
Tusker	Haggar Cigarette & Tobacco Factory Ltd.	P.O. Box 1260	Khartoum		Sudan		
Tutley Cert	International Tobacco Co PLC	247, Moshood Abiola Way, Ijora, PO Box 524	Lagos		Nigeria		
TVP	Quintin & Company		Steamboat Springs, CO		USA		4/26/01
Ukrainski	Association Ukrtabakprom	6 Proboda Avenue	U-252135 Kiev 135		Ukraine		
Ultra Deal	Single Stick, Inc.	2046 West Rose Garden Lane	Phoenix, AZ	85027	USA		1/28/02
Ultra Light 100's	Dosal Tobacco Company		Miami, FL		USA		4/26/01
Umayya	International Cigarette Co Ltd	PO Box 250	Bethlehem		Israel		
Uncle Sam	Van Horssen Cigarette Co BV	Vierlinghstraat 59-61	NL-4251 LC Werkendam		Netherlands		
Union	NV Sumatra Tobacco Trading Co.	Jalan Pattimura No 3, Sumatra Ultra	Pematang Siantar 21132		Indonesia		
United	NV Sumatra Tobacco Trading Co.	Jalan Pattimura No 3, Sumatra Ultra	Pematang Siantar 21132		Indonesia		
US Tobacco	National Tobacco						4/26/01
US1	VCT/Tobacco Specialties	ELEMENTENSTRAAT 13-17	1014 AR Amsterdam		Netherlands		
USA Air	Van Horssen Cigarette Co BV	Vierlinghstraat 59-61	NL-4251 LC Werkendam		Netherlands		
Vanille	Joh Wilhelm von Eicken GmbH		Lubeck		Germany		4/26/01
Vatra	Association Ukrtabakprom	6 Proboda Avenue	U-252135 Kiev 135		Ukraine		
Vega	Bulgartabac	62 Graf Ignatiev Street	BG-1000 Sofia		Bulgaria		
Vegas	Robert A. Gordon Co.	RD 1, Box 24	Stillwater, FL	17878			9/11/01

LIST OF NONPARTICIPATING MANUFACTURERS (SORTED BY BRAND NAME)							
Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Vegas	Star Scientific, Inc.	801 Liberty Way	Chester, VA	23836	USA		
Venezia	ALFA Brands						4/26/01
Vernon Virginia	G A Andron & Company	89 N. Industry Court	Deer Park, NY	11729	USA	WTD lists as a G A Andron brand; Andron claims VCT is the manufacturer	
Very Best	Nestor Gianacelis Cigarrettenfabrik GmbH	Joh-Gutenberg Strasse 2-6	D-6238 Hofheim-Wallau		Germany		
Viceroy	Compania Chilena de Tabacos S.A.		Santiago		Chile		4/26/01
Victoria	CLM Internacional SA De CV	Rio Sena #500 Pte Col Del Valle	Garza Garcia NL 66220		Mexico		
Victory	Bulgartabac	62 Graf Ignatiev Street	BG-1000 Sofia		Bulgaria		
Viking	MTOA	BP 76	Dakar		Senegal		
Viking	Societe Ivoirienne de Tabacs (SITAB)	01 - BP 724	Abijan 01		Ivory Coast		
Village Bidi	Kisanlal Bastiram Sarda	Camel House, 1st Floor Nasik Pune Road, P.O. Box 1203	IND-422011 Nashik		India	Sold by World Wide Tobacco in Chicago	
Violet Yellow Blue	Eastern Co SAE	450 El Ahram Street, P. O. Box 1543	Cairo		Egypt		
Virginia	International Cigarette Co Ltd	PO Box 250	Bethlehem		Israel		
Virginia Ex	Swedish Match	Rosenlundsgatan 36	SE-11885 Stockholm		Sweden		
Virginia Leaf	Virginia Leaf Inc.	477-D South Street	Front Royal, VA	22630	USA	Per International Tobacco Expo in Las Vegas, \$10.40 a carton	4/30/01
Virginia Star	GA Keranis (Tobacco) SA	39 Athinon Street	GR-185 40 Piraeus		Greece		
Viscount	Rothmans Europe (Netherlands) BV	Drentestraat 21 (PO Box 7400, NL-1007 JK Amsterdam)	Amsterdam		Netherlands		
Viscount	Rothmans, Benson & Hedges Inc.	1500 Don Mills Road	North York, Ontario	M3B 3 L1	Canada		
Vishnu Bidi	Kisanlal Bastiram Sarda	Camel House, 1st Floor Nasik Pune Road, P.O. Box 1203	IND-422011 Nashik		India		
Vistory	Bulgartabac	62 Graf Ignatiev Street	BG-1000 Sofia		Bulgaria		
Vitoria	Empresa Industrial de Tabacos Lda	PO Box 726, Avenida de Angola 2289	Maputo		Mozambique		
Vogue	BAT PD Ltd	Dohany u 2-8, PO Box 54	H-7622 Pecs		Hungary	Imperial Tobacco (Canada), a foreign PM, also makes Vogue cigarettes	
Vogue	British American Tobacco The Netherlands BV	Boeing Ave. 31 (P.O. Box 75758 NL-1118 ZX Luchthaven Schiphol)	NL-1119 PE Schiphol-Rijk		Netherlands	Imperial Tobacco (Canada), a foreign PM, also makes Vogue cigarettes	
Vogue	Rothmans Europe (Netherlands) BV	Drentestraat 21 (PO Box 7400, NL-1007 JK Amsterdam)	Amsterdam		Netherlands	Imperial Tobacco (Canada), a foreign PM, also makes Vogue cigarettes	
von Eicken Tradition	Joh Wilhelm von Eicken GmbH	Drechslerstrasse 1 (Postfach 3338, D-23582 Lubeck)	D-23556 Lubeck		Germany		
Vortex	Xcaliber International Ltd	Attn: Lee Levinson, 5310 E 31 St., Suite 1100	Tulsa, OK	74135	USA	Information supplied by OK Tax Commission	12/21/01
Wall Street	Tabakas Fabrika House of Prince Riga Sia	Miera iela	LV-1013 Riga		Latvia		
Walter Wolf	Tvornica Duhana Rovinj d d	Obala Vladimira Nazora 1	52210 Rovinj		Croatia		
Way	Th D Georgiades SA	5 Sofokli Venizelou Street	Athens		Greece		
Welcome	Bulgartabac	62 Graf Ignatiev Street	BG-1000 Sofia		Bulgaria		
Welcome	Jerusalem Cigarette Co Ltd	PO Box 19594	Jerusalem		Israel		
Welfare	Tai Chong Tobacco Manufacturers & Co Sdn Berhad	10 Jalan Jelapang	31200 Chemor Perak		Malaysia		

LIST OF NONPARTICIPATING MANUFACTURERS (SORTED BY BRAND NAME)

Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
West	CINTA Compagnie Independente de Tabacs SA	29 Avenue Georges Rodenbach	B-1030 Bruxelles		Belgium		
West	Reemtsma Cigarettenfabriken GmbH	Parkstrasse 51	D-22605 Hamburg		Germany		
West	Slovak International Tobak AS (SIT)	Mlynske Nivy c 54	SQ-Bratislava		Slovak Rep.		
West	Tobacna Ljubljana d o o	Tobacna ulica 5, P.O. Box 487	SL-61001 Ljubljana		Slovenia		
Westmore	Van Horssen Cigarette Co BV	Vierlinghstraat 59-61	NL-4251 LC Werkendam		Netherlands		
Westpoint	Brinkmann Niemeyer GmbH	Corneliusstrasse 36 (Postfach 10 39 44, D-40030)	D-40215 Dusseldorf		Germany		
Westport	Q Import-Export Company, Inc. d/b/a Q International	#365, 757 S.E. 17th Street	Fort Lauderdale, FL	33316	USA	Brand and Address supplied by Liggett Group, Inc.	4/8/02
White Horse	Rothmans of Pall Mall (Malaysia) Berhad	Virginia Park, Jalan Universiti	46200 Petaling Jaya, Selangor Darul Ehsan		Malaysia		
Wild Geese	Phillips and King International, Inc.	18021 Cortney Court	City of Industry, CA	91748			9/10/01
Will Mars	Nigerian Tobacco Co Plc	18 Temple Road, Ikoyi, PO Box 137	Lagos		Nigeria		
Wills	ITC Ltd.	Virginia House, 37 Chowringhee, P.O. Box 89	IND-700 071	Kolkata	India		
Wills	Pakistan Tobacco Co Ltd	Saudi Pak Tower, 61/A, Jinnah Ave., Blue Area, PO Box 2549	Islamabad		Pakistan		
Wills King	Pakistan Tobacco Company Ltd.		Islamabad		Pakistan		4/26/01
Wilson	Azizuddin Industries Ltd	Jahan Building No. 3, 1st Floor, 79 Agrabad Commercial Area	Chittagong		Bangladesh		
Wilson Classic	Azizuddin Industries Ltd	Jahan Building No. 3, 1st Floor, 79 Agrabad Commercial Area	Chittagong		Bangladesh		
Wilton	Massalin Particulares SA	Avenida Leandro N Alem 466	1003 Buenos Aires		Argentina		
Winchester	Van Horssen Cigarette Co BV	Vierlinghstraat 59-61	NL-4251 LC Werkendam		Netherlands		
Windsor	Bolivian American Tobacco Co. SA	Carretera Warnes km 27	Santa Cruz de la Sierra		Bolivia		
Windsor	Cigarrería Morazin, SA de CV	Bldv Ejercito Nacional Km 7*, Apartado 06-113	San Salvador		El Salvador		
Windsor	Tabacalara Nicaraguense SA	Km 7* Carretera Norte, Apartado Postal 1049	Managua		Nicaragua		
Windsor de Luxe	Rothmans Cigaretten GmbH	Bleichenbrücke 10, Postfach 10 79 05	D-20302 Hamburg		Germany		
Winfield	British American Tobacco (New Zealand) Ltd	Ossian Street, Private Bag 6013	Napier		New Zealand		
Winfield	British American Tobacco (PNG) Ltd	PO Box 632	Port Morsby NCD		Papua New Guinea		
Winfield	British American Tobacco The Netherlands BV	Boeing Ave. 31 (P.O. Box 75758 NL-1118 ZX Luchthaven Schiphol)	NL-1119 PE Schiphol-Rijk		Netherlands		
Winfield	NV Tabacofina Vander Elst SA	Prins Boudewijnlaan 43	B-2650 Edegem		Belgium		
Winfield	Rothmans (UK) Ltd.	Oxford Road, Aylesbury	Buckinghamshire HP21 8SZ		UK		
Winfield	Rothmans Cigaretten GmbH	Bleichenbrücke 10, Postfach 10 79 05	D-20302 Hamburg		Germany		
Winfield	Rothmans Europe (Netherlands) BV	Drentestraat 21 (PO Box 7400, NL-1007 JK Amsterdam)	Amsterdam		Netherlands		
Winfield	Rothmans of Pall Mall (Australia) Ltd	26 Ferndell Street, PO Box 61	Granville, New South Wales 2142		Australia		
Winfield	Rothmans of Pall Mall (PNG) Pty Ltd	PO Box 256	Goroka EHP		Papua New Guinea		
Winner	Haggar Cigarette & Tobacco Factory Ltd.	P.O. Box 1260	Khartoum		Sudan		

LIST OF NONPARTICIPATING MANUFACTURERS (SORTED BY BRAND NAME)							
Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Winner	Nanyang Brothers Tobacco Co. Ltd.	225-229 Kowloon City Road, Tokwanan	Kowloon		Hong Kong		
Winner	Nepal Tobacco Co. Private Ltd.	PO Box 137	Kathmandu		Nepal		
Winner	Premier Tobacco Industries Ltd	Lakson Square, Building No. 2, Sarwar Shaheed Road	Karachi 1		Pakistan		
Winner Kretek	Sampoerna JI SDN BHD PT	No. 71 Jalan SS 25/2, Taman Bukit Emas	47301 Petaling Jaya, Selangor		Malaysia		
Winners	International Cigarette Co Ltd	PO Box 250	Bethlehem		Israel		
Winston	Austria Tabakwerke AG		Vienna		Austria		4/26/01
Wisnilak	PT Gelora Djaja		Surabaya		Indonesia	Information from NE	10/23/01
Wolf Pack	Wolf Pack Tobacco (mail order division of Cloud and Company)	636 Wildwood Avenue	Salamanca, NY	14779	USA		
Wonder Blend	Consolidated Cigar	PO BOX 407166JR	Fort Lauderdale, FL	33340	USA		
Woodbine	John Player & Sons	Box 286, South Circular Road, Dublin 8 County	Dublin		Ireland		
XXX	CITA Tobacos de Canarias SA	Cruz de Jerez, km 17'1, Ctra C-812, Apartado 43	E-38009 Santa cruz de Tenerife		Spain		
Yak	Janakpur Cigarette Factory Ltd	PO Box 5	Janakpurdam		Nepal		
Yankee Blend	Choice Tobacco (U.S.A.) Ltd	1999 Mill Creek Road	Manahawkin, NJ	08050-4324	USA	Parent: Choice Tobacco Inc., RR#4, Montague, PEI, Canada-C0A 1RO	
Yeni Harman	TEKEL (General Directorate of Tobacco, Tobacco Products, Salt and Alcohol Ent)	Unkapani	Istanbul		Turkey		
Yenice	TEKEL (General Directorate of Tobacco, Tobacco Products, Salt and Alcohol Ent)	Unkapani	Istanbul		Turkey		
Yenidje Regie	Tekel Marketing & Distribution	HISARALTI CAD 34230	Cibali, Istanbul		Turkey		
Yes	Mastermind Tobacco SA (Pty) Ltd.	P.O. Box 7185	East London 5200		South Africa		
Yes King Size	Saleem Cigarette Industries (Private) Ltd	Par Hoti	Mardan, NWFP		Pakistan		
Yogi - Herbal	Kisanlal Bastiram Sarda	Camel House, 1st Floor Nasik Pune Road, P.O. Box 1203	IND-422011 Nashik	422 001	India		
Yogi Bidis	Kisanlal Bastiram Sarda	Camel House, 1st Floor Nasik Pune Road, P.O. Box 1203	IND-422011 Nashik	422 001	India		
York	Austria Tabakwerke AG	Porzellangasse 51, Postfach 14	A-1091 Vienna		Austria		
York	Cigarrereria Morazan, SA de CV	Blvd Ejercito Nacional KM 7*, Apartado 06-113	San Salvador		El Salvador		
York	Tvornica Duhana Rovinj d d	Obala Vladimira Nazora 1	52210 Rovinj		Croatia		
Yun Yan	China National Tobacco Import & Export Corp (CNTIEC)	35 Zili Street	Dalian		China	Per West Park Tobacco Letter of 11/20/01 to Colorado	12/21/01
YunYan Regular	Christopher Wong, Inc.						9/10/01
Zefir	Zaklady Przemyslu Tytoniowego w Krakowie SA	Aleja Jana Pawla II 196	PL-30-969 Krakow		Poland		
Zenit	Aministrazione dei Monopoli di Stato (Italian State Monopoly)	Vua I Vivanti 195	I-00144 Rome		Italy		
Zig Zag	North Atlantic Operating Company	257 Park Ave South, 7th Floor (web: www.zigzag.com)	New York, NY	10010	USA	Plant: P.O. Box 32980, Louisville, KY 40232	
Ziganov Black	Flandria NV	157 Waregemsesteenweg	B-9770 Kruishoutem		Belgium		
Zigarettes	The Havana Group, Inc.	5701 Mayfair Road	North Canton, Ohio	44720	USA	Phillips & King, now owned by The Havana Group, is the distributor	
Zino Cigarillo	Phillips & King		City of Industry, CA		USA		4/26/01

LIST OF NONPARTICIPATING MANUFACTURERS (SORTED BY BRAND NAME)

Brand	Company	Address1	City, State	PostalCode	Country	Notes	Date
Zohongnanhai	Southern Central Sea Tobacco Import & Export (USA) Inc.	2315 Chico Avenue, Unit 4	South Al Monte, California	91733	USA	Per 1/2001 FTC list	
Zolotoi	Association Ukrtabakprom	6 Probeda Avenue	U-252135 Kiev 135		Ukraine		
	British American Tobacco (South Africa) Ltd	34 Alexander Street, Stellenbosch 7600, PO Box 631	Cape Town 8000		South Africa	No brands listed	
	British American Tobacco China	19th Floor, Cityplaza 3, GPO Box 5	Taikoo Shing		Hong Kong	No brands listed	
	British American Tobacco Plc	Globe House, 4 Temple Place	London WC2R 2PG		UK	No brands listed	
	Fills de Julia Reig, SL	Avenida Verge de Canolich 43, 1st Floor	Sant Julia de Loria		Andorra	No brands listed	
	International Cruise Liquor & Tobacco, LLC	11091 NW 27th Street, Suite 210	Miami, Fl	33172	USA	No brands listed	3/18/02
	Kohlhase, Kopp & Co. GmbH & Co KG	Tabakfabrik Im u Export, Hermanns-Lons-Weg 36	D-25474 Rellingen b Hamburg		Germany	No brands listed	
	Lubecker Cigarettenfabrik GmbH	Hadlichstrasse 44	D-13187 Berlin-Pankow		Germany	No brands listed	
	M&R Holdings	PO Box 403	Pink Hill, NC	28572	USA	Address supplied by IL AG's office	6/6/01
	Monarch Trading Int'l./Papiotrade	4969 F Street	Omaha, NE	68117	USA	No brands listed	3/18/02
	NTI, Inc.	1130 Watson Center Road	Carson, CA	90745	USA	Address supplied by IL AG's office	6/6/01
	Phillip Morris Overseas Ltd	Cumhuriyet Apt No 12/501, PO Box 340	TR-35212 Izmir Pasaport		Turkey	No brands listed	
	Tabacalera Nacional SA	18 Calle Boulevard Los Proceres 5-56, Zona 10 Edificio Unicentro, 6to Nivel, Apartado 316	Guatemala City		Guatemala	No brands listed	
	Tabacs Elaborats SA	Carretera de la Comelia 41	Andorra la Vella		Andorra	No brands listed	
	Tabak Hans Dinglestadt GmbH	Birkunger Strasse 69, Postfach 57 67	D-37351, Dinglestadt		Germany	No brands listed	
	Transworld Tobacco Ltd.	1407 Foothill Blvd.	LaVerne, CA	91750	USA	Address supplied by IL AG's office	6/6/01
	United Ninio (MBR Intl.)	6595 N.W. 36th St., Suite 101-B	Miami, Fl	33166	USA	Address supplied by IL AG's office	6/6/01
	Wellauer & Co.	Walennbuchelstrasse, Postfach 2236, 21, CH-9001	St. Gallen		Switzerland	Address supplied by IL AG's office	6/6/01