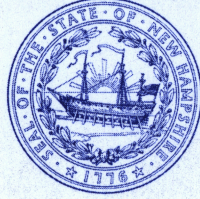


**ATTORNEY GENERAL
DEPARTMENT OF JUSTICE**

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JOSEPH A. FOSTER
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ANN M. RICE
DEPUTY ATTORNEY GENERAL

September 26, 2016

The New Hampshire Office of the Attorney General hereby rescinds its November 5, 2014, letter which provided notice of its intention to treat little cigars bearing a cigarette tax stamp as cigarettes for purposes of compliance with RSA 541-C and 541-D. There is no change to any law or regulation of little cigars and manufacturers, wholesalers, and retailers must continue to comply with all existing laws and rules relating to little cigars.

Please note that nothing in this document should be interpreted to modify any obligation to pay SET on little cigars or otherwise comply with any other laws or regulations. This notice is intended solely to rescind the requirement that little cigars appear in the directory under RSA 541-C and 541-D.

EVM