

# Hawaii State Fire Council



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## Current Status of the Reduced Propensity Ignition Cigarette Program in Hawaii

*Submitted to  
The Twenty-Eighth State Legislature  
Regular Session June 2015*

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## **Executive Summary**

With the passage of Act 218 during the 2008 Legislative Session, Hawaii became the 36<sup>th</sup> state requiring that only reduced ignition propensity cigarettes (RIPC) be sold, effective September 30, 2009. The purpose of the law was to reduce smoking related fires, decrease injuries, fatalities and property damage. The Hawaii State Fire Council (SFC), which is comprised of the four county fire chiefs, functions as a state fire marshal's office, and is administratively attached to the Department of Labor and Industrial Relations (DLIR), was tasked with administering this new program.

Between 1980 and 2011, the number of smoking-material fires decreased by 73%. RIPCs appear to be the principal reason for a 30% decline in smoking-material fire deaths between 2003 and 2011, however, fire data has not revealed a significant reduction in the total number of smoking related fires since the law's enactment.

On January 16, 2014, a RIPC Program Specialist was hired and highlights of accomplishments are as follows:

- Extensive research was conducted into the best practices for various state's administration and enforcement of their RIPC programs. Inspections are conducted by the state fire marshal's office and their attorney generals provide legal assistance. In the few states that conduct independent testing, very few brand/styles failed the tests.
- Fees collected will to be used for program expenses; salaries, office rental, supplies, travel; and independent RIPC testing. A surplus of funds is favorable because of the uncertainty of future re-certification fee collections. A proposed RIPC budget, including program income and expenses, was submitted to the DLIR.
- A listing of cigarette manufacturers was placed on the SFC website, noting each brand name/style, and certification renewal dates for each. As of September 15, 2014, there were 765 brand name/styles of cigarettes being sold.
- Each of these brand name/styles received initial certification under the requirements of Hawaii's RIPC law. A fee of \$375.00 was received for each brand name/style certified, with recertification required every three years.
- Four independent RIPC testing laboratories have been identified and approval for the budgetary process to conduct independent testing of cigarette samples is in progress.
- RIPC Administrative Rules were drafted and revised and are being reviewed by the Deputy Attorney General's (DAG) office.
- Research is in progress by the DAG and the Honolulu Police Department regarding possible enforcement assistance during RIPC field inspections.

- Field inspections were conducted of businesses selling cigarettes based on a listing of Tobacco Wholesalers and Dealers from the Department of Taxation website.
  - Made verbal or personal contact with 28 of 35 businesses on the list.
  - Also made contact with three additional retailers during these inspections.
  - Identified four major cigarette wholesalers from this list.
    - A listing of retail outlets that purchase cigarettes from these larger wholesalers was compiled and over 1,200 establishments have been identified.

### **Purpose**

This is the first report being submitted to the Hawaii State Legislature since the hiring of a RIPC Program Specialist by the SFC on January 16, 2014. The purpose of this report is to provide an update on the effectiveness of Hawaii's RIPC legislation pursuant to 132C-3(e) of the Hawaii Revised Statutes (HRS) following the conclusion of each three-year RIPC certification period, and provide recommendations for legislation to improve the effectiveness of this chapter.

### **Mission of the State Fire Council**

The SFC is administratively attached to the State Department of Labor and Industrial Relations (DLIR) and is comprised of the four county fire chiefs. On March 1, 2013, Honolulu Fire Department (HFD) Fire Chief, Manuel P. Neves was elected to serve as the SFC Chair. Other members include Hawaii County Fire Chief Darren Rosario, Maui County Fire Chief Jeff Murray, and Kauai County Fire Chief Robert Westerman. HFD Assistant Chief Socrates Bratakos serves as the SFC Administrator. The SFC staff consists of two administrative specialists, a secretary, and an RIPC program specialist. These part-time civilian personnel are hired by the HFD and their salaries are reimbursed by DLIR appropriated funds.

The primary mission of the SFC is to develop a comprehensive fire service emergency management network for the protection of life, property, and the environment throughout the State. The SFC is responsible to adopt a state fire code, apply and administer federal fire-related grants, and administer the RIPC program. The SFC may advise and assist county fire departments where appropriate and prescribe standard procedures and forms related to inspections, investigations, and reporting of fires. It also advises the Governor and Legislature on issues relating to fire prevention and protection, life safety, and any other function or activity for which the various county fire departments are responsible.

## **Smoking-Material Fire Facts**

- In 2011, fire departments across the country responded to an estimated 90,000 smoking-material fires, a slight decrease from the estimated 90,800 in 2010. These fires resulted in an estimated 540 civilian deaths (down substantially from the year before), 1,640 civilian injuries and \$621 million in direct property damage.<sup>1</sup>
- There were 26,400 smoking-material structure fires in the United States in 2010. Smoking-material fires killed 610 people and injured 1,570 in that year.<sup>2</sup>
- In 2011, an estimated 17,600 smoking-material building fires in homes caused 490 civilian deaths (19% of all home building fire deaths), 1,370 civilian injuries and \$516 million in direct property damage. The other 72,400 smoking-material fires in 2011 were mostly outdoor fires (60,200 fires involved rubbish, vegetation and other outdoor combustibles).<sup>3</sup>
- Between 1980 and 2011, the number of smoking-material fires decreased by 73% helped in part by an overall decline in the number of people smoking, the effect of standards and regulations that have made mattresses and upholstered furniture more resistant to cigarette ignition, and more recently, the adoption of fire-safe cigarette requirements nationwide.<sup>4</sup>
- RIPC's appear to be the principal reason for a 30% decline in smoking-material fire deaths between 2003 and 2011. A simple projection linking the percentage decline in fires or fire deaths to the percentage of smokers covered suggested that when the law was fully effective across the entire country (in late 2011), the reduction in fire deaths should reach 30%, relative to levels in 2003, the last year before the fire-safe cigarette law was effective in any state.<sup>5</sup>
- This year's report included 2011 fire statistics, and as predicted in a previous report estimated fire deaths were 30% lower than in 2003. During the same period, the number of smokers fell by only about 4% (as a larger decline in the percent of people who smoke was largely offset by the increase in the U.S.

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<sup>1</sup> Hall, J. R. Jr. (2013). *The Smoking-Material Problem*. National Fire Protection Association 1 Batterymarch Park. Quincy, MA 02169-7471.

<sup>2</sup> Coalition for Fire Safe Cigarettes. (2011-a) ) *Fast Facts*. National Fire Protection Association 1 Batterymarch Park. Quincy, MA 02169-7471. <http://www.nfpa.org/safety-information/for-consumers/causes/smoking/coalition-for-fire-safe-cigarettes/fast-facts> (Accessed on January 10, 2014).

<sup>3</sup> Hall, page 2

<sup>4</sup> Hall, page 1

<sup>5</sup> Hall, page 11

population). It seems clear that the change in the cigarette has been the principal driver in the 30% decline in smoking-material fire deaths.<sup>6</sup>

- Trash, mattresses and bedding, and upholstered furniture, are the items most commonly ignited in smoking-material home fires. Excluding trash, these items also account for most associated fire deaths. Three-quarters of civilian deaths due to smoking-material fires involved fires that started in bedrooms (40%) or in living rooms, family rooms, and dens (35%).<sup>7</sup>
- One out of four fatal victims of smoking-material fires is not the smoker whose cigarette started the fire.<sup>8</sup>
- The risk of dying in a home structure fire caused by smoking materials rises with age until age 85, and then it declines slightly. Nearly half (46%) of fatal home smoking-material-fire victims were age 65 or older, compared to their 13% share of the population. Older adults (age 65 and over) are less likely to smoke than younger adults. Therefore, their high rates of smoking-material fire deaths per million people are even more noteworthy.<sup>9</sup>

### **Reduced Ignition Propensity Cigarette (RIPC) Defined**

More commonly referred to as “Fire Safe Cigarettes”, the SFC uses the term reduced ignition propensity cigarette (RIPC). The technology utilizes paper with two or three thin bands of less-porous paper that act as “speed bumps” to slow down a burning cigarette. If a RIPC is left unattended, the burning tobacco will reach one of the speed bumps and self-extinguish.

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<sup>6</sup> Hall, page 12

<sup>7</sup> Hall, page 7

<sup>8</sup> Coalition for Fire Safe Cigarettes, 2011-a

<sup>9</sup> Hall, page 29

## Fire-safe cigarettes

Cigarettes are a major cause of home fire fatalities, killing between 700 and 900 people each year.



• If not actively smoked, the burning tobacco will reach the less porous paper and extinguish

© 2007 MCT  
Source: Coalition for Fire-Safe Cigarettes  
Graphic: Melina Yingling

It should be noted that not all tobacco-related smoking materials are currently subject to this standard. Hawaii's RIPC law does not currently apply to cigars; "roll your own" (RYO) cigarettes (where a cigarette is constructed by the individual smoker either manually or with the use of a cigarette rolling device, using loose tobacco and packs of rolling paper); cigarettes sold on federal property; duty-free cigarettes; and devices known as "E-cigarettes".

### RIPC Regulatory History

- In 1929, a cigarette-ignited fire in Lowell, MA, caught the attention of U.S. Congresswoman Edith Nourse Rogers (D-MA); she called for the National Bureau of Standards (Bureau) to develop technology for "self-snubbing" cigarettes. The *Boston Herald American* covered the story on March 31, 1932, noting, that after three years of research, the Bureau had developed a "self-snubbing" cigarette and the Bureau suggested that cigarette manufacturers "take up the idea." Not a single cigarette manufacturer heeded the advice of the Bureau.
- In 1974, the U.S. Senate approved a bill, introduced by Senator Phil Hart (D-Michigan), to require "self-extinguishing" cigarettes, but Hart's bill was defeated by tobacco interests in the U.S. House of Representatives. Subsequently, the U.S. Congress and President Ford, at the behest of the tobacco lobby, amended the U.S. Consumer Product Safety Act

removing the authority of the Consumer Product Safety Commission to regulate cigarettes.

- On May 24, 1979, press conferences in 14 cities were organized by the Trauma Foundation, a group based at San Francisco General Hospital, announcing the start of a grassroots campaign for “fire-safe” cigarettes, endorsed by the American Burn Association and the International Association of Fire Chiefs.
- Four days later, a cigarette-caused fire killed five children and their parents in Westwood, MA, prompting Congressman Joe Moakley’s (who represented that district) to introduce a fire-safe cigarettes bill in the U.S. House of Representatives to prevent future cigarette fire tragedies. In 1980, Senator Alan Cranston, joined by Senator John Heinz in 1984, introduced a similar bill in the U.S. Senate. Concurrent with the Congressional effort, state fire-safe cigarettes bills were also introduced, without success until 2000.
- In August of 1984, President Reagan signed Congressman Moakley’s Cigarette Safety a Congressionally mandated Technical Study Group (TSG). Its 15 members represented federal agencies (5); cigarette manufacturers (4); furniture manufacturers’ organizations (2); fire service organizations (2); and medical groups (2). In its’ unanimously endorsed 1987 “Report to Congress”, The TSG issued a statement that cigarettes with a “reduced ignition propensity” (fire-safe cigarettes) were “technically and economically feasible.”
- In 1990, President Bush signed Congressman Moakley’s Fire Safe Cigarette Act, funding a three-year research program to develop a “test method” for a fire safety performance standard for cigarettes. In 1993, the Technical Advisory Group (same members as the TSG) overseeing the research reported to Congress that such a “test method” had been developed.
- Congressman Moakley introduced his last Fire Safe Cigarette Act in 1999. It would have required the establishment of a cigarette fire safety standard and direct the U.S. Consumer Product Safety Commission to implement this standard within 18 months of the date of enactment. That bill stalled in Congress.
- After Congressman Moakley’s death, Senators Durbin (D-IL) and Brownback (R-KS) and Congressmen Markey (D-MA) and King (R-NY) reintroduced Moakley’s Fire Safe Cigarette Act. Campaign organizers realized that the political climate in Washington had become more hostile to cigarette regulation, so they re-invigorated the campaign state by state.



- New York State was the first state to enact a cigarette fire safety law. The New York statute required the Office of Fire Prevention and Control to develop a fire safety standard for cigarettes. The New York regulatory process took three and one half years. New York's regulation was finalized and published in late December 2003 and became effective on June 28, 2004. Canada became the first country to require FSC using the same "test method" when their law became effective in October 1, 2005.<sup>10</sup>

### **RIPC Review for Hawaii**

- After the passage of Hawaii's law, discussions were conducted between the SFC, the State Attorney General's Office, Tobacco Unit (DAG), the State Department of Taxation, and the DLIR. As the state's primary administrative entity for statewide fire safety, the SFC was designated as the manager for this new program.
- However, without additional staff the SFC was limited in its administrative and enforcement efforts. The SFC compiled manufacturer submitted certification documents and collected \$375 for each cigarette brand name/style. It delivered checks to the DLIR, and responded to manufacturers with written approval letters. Copies of manufacturer documents were submitted to the DAG to verify compliance with state cigarette tax stamp regulations.
- For the next several years, this process continued allowing for the minimum requirements of the law to remain in effect, until a staff member could be hired. The DLIR kept an account of the collected fees, until the SFC was successful in passing Act 233, 2012 Legislative Session, to establish a RIPC special fund that authorized the SFC to hire staff and cover program expenses.
- The newly created RIPC Program Specialist was hired on January 16, 2014. The primary responsibility would be to manage the program under the guidance of the SFC Administrative Specialist and Administrator. Additional support would be solicited from the DLIR and the DAG Tobacco Unit.
- A review of Hawaii's cigarette fire statistics (2003-2013) reveals that:
  - The total number of "All Cigarette Fires" has greatly decreased from a high of 21.9% in 2003 to 4.2% in 2013 with a low of 2.9% set in 2011 (Appendix A).
  - The number of building fires in Hawaii caused by cigarettes consistently amounted to double digits in each year of the ten-year period except for

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<sup>10</sup> Coalition for Fire Safe Cigarettes. (2011-b) *History*. National Fire Protection Association 1 Batterymarch Park. Quincy, MA 02169-7471 <http://www.nfpa.org/safety-information/for-consumers/causes/smoking/coalition-for-fire-safe-cigarettes/history> (Accessed on January 28, 2014).

2011 (6). The percentage of building fires caused by cigarettes to all cigarette fires also remained consistent every year except for 2011 (3.6%) (Appendix B).

- One somewhat alarming note regarding the “Percentage of All Fires” Chart for Hawaii is the fact that in 2003, cigarette fires were only 19.1 % of all fires, but between 2006 and 2013, they made up close to 50% or more of all fire that occurred in the State (Appendix C).
- One positive note regarding cigarette fires in Hawaii is that nine of the injuries listed as a result of a cigarette fire occurred between 2003 and 2009 (Before Hawaii’s law went into effect on September 30, 2009) with one remaining injury occurring in 2013. However, it is ironic that two of the three fatalities that were the result of a cigarette related fire occurred in 2010 and 2012, after Hawaii’s RIPC was already in effect. It must also be noted that all of the injuries and fatalities occurred in Honolulu County (Appendix D).
- There was insufficient data obtained from Kauai County so it has been omitted from this report.

### **RIPC Accomplishments in Hawaii (January 16, 2014 to June 30, 2014)**

The following is a list of accomplishments approximately six months after the RIPC program specialist was hired:

- January: Reviewed Hawaii Revised Statute 132C, *Reduced Ignition Propensity Cigarettes Law* (Appendix E).
- January: Prepared a 2014-2016 Tentative RIPC budget and delivered it to the DLIR for submittal to the legislature (Appendix F).
- January: Compiled a cumulative listing of the cigarette manufacturers, the brand name/style, and certification renewal dates (Appendix G).
- February: February: Contacted three independent testing laboratories requesting their fees for conducting RIPC testing. Two of the labs corresponded during the month. They were Arista Laboratories and Industrial Explosions Protections Technology or IEPT.
- February: Contacted the RIPC manufacturers to introduce them to Hawaii’s new RIPC Program Specialist and to verify the accuracy of their current listing

of RIPC. Manufacturers were informed that no more than one year would be allowed for cigarette compliance testing prior to recertification.

- March: Essentra Filter Products, located in the United Kingdom was a third facility identified for possible random RIPC testing.
- March: Initiated the process to obtain a State PCARD to allow purchases to accomplish the mission of the RIPC Law. It was discovered that two of the three testing facilities requires payment in advance, which is contrary to the current process described in state procurement law. They also do not accept payment from a credit card source.
- March: Completed a draft copy of the RIPC Administrative Rules.
- April: An in-depth discussion took place between the DAG representative regarding enforcement of future RIPC inspections, procedures for violations, who will provide “police” powers, etc.
- April: A questionnaire was created in an attempt to obtain RIPC inspection and enforcement related information from other states.
- May: After discussing the testing challenges with DLIR representatives, it was decided that this office would not conduct random testing until the current administrative challenges can be rectified.
- June: A fourth testing facility was obtained as a result of the survey responses returned from Massachusetts and Missouri. The following is a table showing the approximate costs to conduct independent testing of cigarettes to ensure they are RIPC.

Test Facility	Cost to Purchase Cigarettes/Ship * 75 equals +	Test Cost Per Brand/Style X	10 % of RIPC in HI =	Total Cost
Arista	\$60.00 * 75= \$4500 +	\$475.00 X	75	\$40,125.00
IEPT	\$50.00 * 75= 3750 +	\$940.00 X	75	\$74,250.00
Essentra	\$50.00 * 75=	\$652.00 X	75	\$52,650.00

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	3750+			
MSR Labs	\$50.00 * 75= 3750 +	\$700.00 X	75	\$56,250.00

- June: As of June 25, 2014, 28 responses to the questionnaire had been returned and revealed the following:
  - Massachusetts and Montana are the only two states that currently conduct independent conduct testing of cigarettes; Kansas will begin testing in July 2014.
  - A host of entities assist in the inspection and enforcement process. In some states, several agencies participate in the process. The Department of Revenue is the key assisting agency for Alaska, Arizona, Georgia, Kansas, Louisiana, Minnesota, Missouri, Nebraska, Oregon, Tennessee, Wisconsin, & West Virginia for inspections and the enforcement process. The California Board of Equalizations assists in that state. The Fire Marshall's Office assists with RIPC matters in Idaho, Louisiana, Massachusetts, Maine, Minnesota, & Oklahoma. The Attorney General's Office assists in Maine, & Missouri. The Liquor Commission assists in New Hampshire, Vermont, & Washington. The Fire Licensing, Permitting, Prevention, and Data Offices assists in the state of Nevada. The Department of Justice assist in the states of Oregon & Wisconsin and finally, the Department of Safety and Professional Services assists in the state of Wisconsin.
  - Many states rely on their Attorney General's Office for assistance with legal matters.
  - No states utilize firefighters to conduct inspections.
  - Regarding Roll-Your-Own (RYO) cigarettes:
    - Idaho's Attorney General has determined that RYO must comply with all FSC laws.
    - Kansas has chosen to let the federal government make the decision.

- Texas has also yielded to a Federal regulation which has determined RYO businesses are manufacturers and relies on local jurisdictions to regulate them.
  - Maine requires all papers must be FSC.
  - RYO machines are illegal in Massachusetts, Missouri, and Wisconsin (unless the operation has a manufacturing permit).
  - RYO businesses in Nebraska must register with the Department of Revenue.
  - A federal law (July 2012) put RYO establishments out of business but many of them have found a loophole now calling their establishments private clubs with members paying fees for the right to utilize “private” RYO machines
  - RYO businesses in Oklahoma and Minnesota are under their AG’s jurisdiction.
  - RYO businesses are not regulated in California, Maine, Oregon and New Hampshire, Vermont, Washington (but they are taxed), and West Virginia.
  - In Montana, RYO operations are considered a manufacturer if the cigarettes are for resale.
- Regarding electronic cigarettes:
    - Arizona reported chargers for batteries exploding as one of their concerns relative to this product.
    - A decision from the AG’s office in Idaho is pending.
    - Kansas is awaiting federal government determination.
    - Missouri has pending legislation that will limit the use to adults only.
    - A final determination is pending in North Carolina.
    - The AG’s office has jurisdiction in Oklahoma.
    - Local jurisdictions in Texas have enacted ordinances to regulate these devices.

**RIPC Future Considerations**

As of June 30, 2014, there were 753 brand name/styles of cigarettes being sold or offered for sale by cigarette manufacturers. Each of these brand name/styles has received initial certification verifying they are FSC under the requirements of Hawaii’s RIPC law that took effect on September 30, 2009. A fee of \$375.00 was received for each brand name/style test certification.

Subsequently, each brand name/style of cigarette that a manufacturer wants to continue selling must be re-certified as “Fire Standard Compliant” every three years. A fee of \$375.00 must accompany each re-certification.

Since the RIPC law went into effect, \$691,125.00 in fees has been collected. The breakdown by years is as follows:

<b>Year</b>	<b>RIPC Fees Collected</b>
2009	\$233,625.00
2010	\$141,750.00
2011	\$ 69,375.00
2012	\$197,625.00
2013	\$ 16,875.00
2014 (As of June 30 <sup>th</sup> )	\$ 31,875.00
<b>Total</b>	<b>\$691,125.00</b>

Note: As of June 22, 2010, federal law prohibited manufacturers from producing any tobacco products labeled or advertised as “light,” “low,” or “mild.” The SFC determined that cigarette manufacturers were required to submit re-certification verification under the new brand name/style, along with the \$375.00 fee. This resulted in a spike in fees collected for the year 2010.

Fees collected will be used to cover ongoing program expenses; the salary of its current RIPC Program Specialist, the salary for a possible clerical position; office rental fees and supplies, funding for travel expenditures to the neighboring islands to conduct random RIPC inspections; and anticipated funding to purchase random cigarette samples for independent RIPC testing by an approved testing facility.

These fees are not guaranteed to be collected in the future. Each cigarette manufacturer is free to determine if and when they will cease to sell any and/or all brand name/style of cigarettes.

- From July 2012 to May 2014, a total of 90 brand/styles of cigarettes were removed from sale from ten different manufacturers. This resulted in a decrease of \$33,750 collected.

Current funding available in the RIPC Special Fund is sufficient to support the administration and enforcement of the program. A surplus of funds is favorable because of the uncertainty of future re-certification fee collections.

If surplus funding should be reduced to a critical level this office would then need to re-evaluate and possibly increase the current fee being charged to ensure that Hawaii's RIPC Program continues to be properly funded.

### **Conclusion**

There are still several questions that need to be addressed as Hawaii's program moves forward. Among them are:

1. How will Hawaii's law be enforced in the field?
2. What state or local entity (ies) will provide the enforcement power when it is necessary to enforce the RIPC Law?
3. Will random testing be conducted in the State?
4. How will the random testing of RIPC be handled and to what extent will it be conducted annually?
5. Will a RIPC clerical position be needed to assist in the compiling of RIPC records?
6. How will "Roll Your Own" cigarettes be regulated?

Cigarette smoking fire safety tips include:

- If you smoke, smoke outside.
- Whenever you smoke, use deep, wide, sturdy ashtrays. Ashtrays should be set on something sturdy and hard to ignite, like an end table.
- Before you throw out butts and ashes, make sure they are out. Dowsing in water or sand is the best way to do that.
- Check under furniture cushions and in other places people smoke for cigarette butts that may have fallen out of sight.
- Never smoke in a home where oxygen is being used.

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- If you smoke, choose “Fire Standard Compliant” cigarettes. They are less likely to cause a fire.
- To prevent a deadly cigarette fire, you have to be alert. You won't be if you are sleepy, have been drinking, or have taken medicine or other drugs.
- Keep matches and lighters up high, out of children's sight and reach

If there are any questions please contact:

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**Appendices**

**Appendix A: All Cigarette Fires (State of Hawaii) with Property and Contents Loss Related to Cigarettes 2003 to 2013<sup>11</sup>**

	ALL CIGARETTE FIRE (State of Hawaii)				
	ALL FIRES	%	ALL FIRE LOSS		
			PROPERTY	CONTENTS	TOTAL
2003	89	21.9%	\$ 65,030.00	\$ 15,950.00	\$ 80,980.00
2004	71	17.4%	\$ 523,370.00	\$ 75,405.00	\$ 598,775.00
2005	51	12.5%	\$ 62,950.00	\$ 38,750.00	\$ 101,700.00
2006	22	5.4%	\$ 168,100.00	\$ 113,850.00	\$ 281,950.00
2007	29	7.1%	\$ 684,850.00	\$ 82,950.00	\$ 767,800.00
2008	34	8.4%	\$ 287,480.00	\$ 38,755.00	\$ 326,235.00
2009	27	6.6%	\$ 408,730.00	\$ 68,170.00	\$ 476,900.00
2010	25	6.1%	\$ 48,150.00	\$ 10,100.00	\$ 58,250.00
2011	12	2.9%	\$ 13,275.00	\$ 700.00	\$ 13,975.00
2012	24	5.9%	\$ 433,350.00	\$ 57,060.00	\$ 490,410.00
2013	23	5.7%	\$ 159,620.00	\$ 261,950.00	\$ 421,570.00
<b>TOTAL:</b>	<b>407</b>	<b>100%</b>	<b>\$ 2,854,905.00</b>	<b>\$ 763,640.00</b>	<b>\$ 3,618,545.00</b>

<sup>11</sup> Figures do not include Kauai County.

**Appendix B: Building Fires Caused by Cigarettes (State of Hawaii) with Property and Contents Loss 2003 to 2013**

BUILDING FIRES CAUSED BY CIGARETTES	% FIRES CAUSED BY CIGARETTES	BUILDING FIRE LOSS		
		PROPERTY	CONTENTS	TOTAL
17	10.1%	\$ 59,450.00	\$ 15,420.00	\$ 74,870.00
16	9.5%	\$ 520,350.00	\$ 80,405.00	\$ 600,755.00
16	9.5%	\$ 41,200.00	\$ 35,000.00	\$ 76,200.00
17	10.1%	\$ 155,300.00	\$ 111,250.00	\$ 266,550.00
16	9.5%	\$ 680,300.00	\$ 82,375.00	\$ 762,675.00
19	11.2%	\$ 87,300.00	\$ 38,250.00	\$ 125,550.00
16	9.5%	\$ 408,120.00	\$ 67,970.00	\$ 476,090.00
12	7.1%	\$ 45,300.00	\$ 9,300.00	\$ 54,600.00
6	3.6%	\$ 13,275.00	\$ 700.00	\$ 13,975.00
18	10.7%	\$ 430,350.00	\$ 57,060.00	\$ 487,410.00
16	9.5%	\$ 104,620.00	\$ 251,950.00	\$ 356,570.00
169	100%	\$ 2,545,565.00	\$ 749,680.00	\$ 3,295,245.00

**Appendix C: Cigarette Related Building Fires as a Percentage of All Fires (State of Hawaii) with Property and Contents Loss 2003 to 2013**

% OF ALL FIRES			
%	PROP	CONT	TOTAL
19.1%	91.4%	96.7%	92.5%
22.5%	99.4%	106.6%	100.3%
31.4%	65.4%	90.3%	74.9%
77.3%	92.4%	97.7%	94.5%
55.2%	99.3%	99.3%	99.3%
55.9%	30.4%	98.7%	38.5%
59.3%	99.9%	99.7%	99.8%
48.0%	94.1%	92.1%	93.7%
50.0%	100.0%	100.0%	100.0%
75.0%	99.3%	100.0%	99.4%
69.6%	65.5%	96.2%	84.6%
41.5%	89.2%	98.2%	91.1%

**Appendix D: Injuries and Fatalities Due To Cigarette Fire (State of Hawaii) 2003 to 2013**

	INJURIES	DEATHS
2003	1	0
2004	1	0
2005	1	1
2006	0	0
2007	3	0
2008	0	0
2009	3	0
2010	0	1
2011	0	0
2012	0	1
2013	1	0
TOTAL:	10	3

**Appendix E: HRS 132C**

**CHAPTER 132C  
REDUCED IGNITION PROPENSITY CIGARETTES LAW**

Section

- 132C-1 Purpose
- 132C-2 Definitions
- 132C-3 Cigarettes; reduced ignition propensity;  
manufacturer testing
- 132C-4 Certification; marking; administration
- 132C-5 State fire council; rules; implementation
- 132C-6 Penalties; enforcement; attorney general
- 132C-7 Exemption
- 132C-8 Existing inventories; consumer testing
- 132C-9 Reduced ignition propensity cigarette program  
special fund

**[§132C-1] Purpose.** It is the intent of this chapter to require that only reduced ignition propensity cigarettes be sold in the State. Although these cigarettes are not guaranteed to self-extinguish, they are expected to reduce accidental fires and related personal injury and property damage caused by cigarette smoking. [L 2008, c 218, pt of §1]

**[§132C-2] Definitions.** For the purposes of this chapter, unless the context otherwise requires:

"Cigarette" means:

- (1) Any roll for smoking, whether made wholly or in part of tobacco or any other substance, irrespective of size or shape, and whether or not the tobacco or substance is flavored, adulterated, or mixed with any other ingredient, with a wrapper or cover that is made of paper or any other substance or material, other than tobacco; or
- (2) Any roll for smoking wrapped in any substance containing tobacco, which, due to its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to or purchased by consumers as a cigarette as described in paragraph (1).

"Dealer" means the same as defined in section 245-1.

"Manufacturer" means:

- (1) Any entity that manufactures or otherwise produces cigarettes or causes cigarettes to be manufactured or produced anywhere, and intends to sell these cigarettes:

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- (A) In this State; or
- (B) Anywhere in the United States through an importer;
- (2) The first purchaser anywhere that intends to resell in the United States cigarettes manufactured anywhere that the original manufacturer or maker does not intend to be sold in the United States; or
- (3) Any entity that becomes a successor of an entity described in paragraph (1) or (2).

"Quality control and quality assurance program" means laboratory procedures implemented to ensure that operator bias, systematic and nonsystematic methodological errors, and equipment-related problems do not affect the results of the testing and to ensure that the testing repeatability remains within the required repeatability value for any test trial used to certify cigarettes under this chapter.

"Repeatability" means the range of values within which the repeat results of cigarette test trials from a single laboratory will fall ninety-five per cent of the time.

"Sale" or "selling" means any transfer of title or possession, exchange, or barter, conditional or otherwise, and includes the giving of cigarettes as samples, prizes, or gifts, and the exchange of cigarettes for any consideration.

"Wholesaler" means the same as defined in section 245-1. [L 2008, c 218, pt of §1]

**[§132C-3] Cigarettes; reduced ignition propensity;**

**manufacturer testing.** (a) Except as provided in sections 132C-7 and 132C-8, no cigarettes may be sold or offered for sale in this State or offered for sale or sold to persons located in this State unless the cigarettes have been tested in accordance with the test method and meet the performance standard specified in this section, and the manufacturer has filed a written certification with the state fire council in accordance with section 132C-4(a) and the cigarettes have been marked in accordance with section 132C-4(b).

- (1) Testing of cigarettes shall be conducted in accordance with the American Society of Testing and Materials standard E2187-04 "Standard Test Method for Measuring the Ignition Strength of Cigarettes". The state fire council may adopt as rules pursuant to chapter 91, a subsequent American Society of Testing and Materials Standard Test Method for Measuring the Ignition Strength of Cigarettes upon a finding that the subsequent method does not result in a change in the percentage of full-length burns exhibited by any tested cigarette

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when compared to the percentage of full-length burns the same cigarette would exhibit when tested in accordance with American Society of Testing and Materials standard E2187-04 and the performance standard of this section;

- (2) Testing of cigarettes shall be conducted on ten layers of filter paper;
- (3) No more than twenty-five per cent of the cigarettes tested in a test trial shall exhibit full-length burns. Forty replicate tests shall constitute a complete test trial for each cigarette tested;
- (4) The performance standard required by this section shall only be applied to a complete test trial;
- (5) Written certifications shall be based upon testing conducted by a laboratory that has been accredited pursuant to standard ISO/IEC 17025 of the International Organization for Standardization/International Electrotechnical Commission, or other comparable accreditation standard required by the state fire council;
- (6) Laboratories that conduct tests in accordance with this section shall implement a quality control and quality assurance program that includes a procedure to determine the repeatability of the testing results. The repeatability value shall be no greater than 0.19;
- (7) Each cigarette listed in a certification that uses lowered permeability bands in the cigarette paper to achieve compliance with the performance standard in this section shall have at least two nominally identical bands on the paper surrounding the tobacco column. At least one complete band shall be located at least fifteen millimeters from the lighting end of the cigarette. For cigarettes on which the bands are positioned by design, there shall be at least two bands located at least fifteen millimeters from the lighting end and ten millimeters from the filter end of the tobacco column. In the case of an unfiltered cigarette, the two complete bands shall be located at least fifteen millimeters from the lighting end and ten millimeters from the labeled end of the tobacco column; and
- (8) The manufacturer of a cigarette that the state fire council determines cannot be tested in accordance with the test method required by this section shall propose to the state fire council a test method and performance standard for that cigarette. The state



fire council may approve a test method and performance standard that the state fire council determines is equivalent to the requirement of this section, and the manufacturer may use that test method and performance standard for certification pursuant to section 132C-4. If the state fire council determines that another state has enacted reduced cigarette ignition propensity standards that include a test method and performance standard that are the same as those contained in this chapter, and the state fire council finds that the officials responsible for implementing those requirements have approved the proposed alternative test method and performance standard for a particular cigarette proposed by a manufacturer as meeting the fire safety standards of that state's law or regulation under a legal provision comparable to this section, then the state fire council shall authorize that manufacturer to employ the alternative test method and performance standard to certify that cigarette for sale in this State, unless the state fire council demonstrates a reasonable basis why the alternative test should not be accepted. All other applicable requirements of this section shall apply to the manufacturer.

(b) A manufacturer shall retain copies of the reports of testing conducted on cigarettes offered for sale in the State for a period of three years. The manufacturer shall provide copies of these reports to the state fire council and the attorney general upon written request. Any manufacturer who fails to make copies of these reports available within sixty days of receiving a written request shall be subject to a civil penalty not to exceed \$10,000 for each day after the sixtieth day that the manufacturer does not make the copies available.

(c) This section shall not require additional testing if cigarettes are tested consistent with this chapter for any other purpose.

(d) Testing performed or sponsored by the state fire council to determine a cigarette's compliance with the performance standard required by this section shall be conducted in accordance with this section.

(e) The state fire council shall review the effectiveness of this section and report every three years to the legislature the state fire council's findings and, if appropriate, recommendations for legislation to improve the effectiveness of this chapter. The report and legislative

recommendations shall be submitted no later than June 30 following the conclusion of each three-year period. [L 2008, c 218, pt of §1]

**§132C-4 Certification; marking; administration.** (a) Each manufacturer shall submit to the state fire council written certification attesting that each cigarette has been tested in accordance with, and has met the performance standard required under section 132C-3. The description of each cigarette listed in the certification shall include:

- (1) The brand or trade name on the package;
- (2) Style, such as light or ultra light;
- (3) Length in millimeters;
- (4) Circumference in millimeters;
- (5) Flavor, such as menthol, if applicable;
- (6) Filter or nonfilter;
- (7) Package description, such as a soft pack or box;
- (8) The mark approved pursuant to subsection (b);
- (9) The name, address, and telephone number of the laboratory, if different than the manufacturer that conducted the test; and
- (10) The date that the testing occurred.

Each cigarette certified under this subsection shall be recertified every three years. For each cigarette listed in a certification, a manufacturer shall pay to the state fire council a \$375 fee to be deposited into the reduced ignition propensity cigarette program special fund under section 132C-9. The state fire council is authorized to annually adjust this fee to ensure it defrays the actual costs of the administration and staffing requirements and processing, testing, enforcement, inspection, and oversight activities required by this chapter.

The certifications shall be made available to the attorney general for purposes consistent with this chapter.

(b) Cigarettes that have been certified pursuant to subsection (a) shall be marked pursuant to the following requirements:

- (1) The marking shall be in a font of at least eight-point type and shall include one of the following:
  - (A) Modification of the product's universal product code to include a visible mark printed at or around the area of the universal product code. The mark may consist of one or more alphanumeric or symbolic characters permanently stamped, engraved, embossed, or printed in conjunction with the universal product code;

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- (B) Any visible combination of alphanumeric or symbolic characters permanently printed, stamped, engraved, or embossed on the cigarette package or the cellophane wrap; and
  - (C) Printed, stamped, engraved, or embossed text that indicates that the cigarettes meet the standards of this section; and
- (2) Prior to the certification of any cigarette, a manufacturer shall request approval of a proposed marking from the state fire council. Upon receipt of the request, the state fire council shall approve or disapprove the marking offered, except that the state fire council shall approve:
- (A) Any marking approved and in use for the sale of cigarettes in the state of New York; or
  - (B) The letters "FSC", which signifies fire standards compliant, appearing in eight-point type or larger and permanently printed, stamped, engraved, or embossed on the package at or near the universal product code.

A marking shall be deemed approved if the state fire council fails to act within ten business days of receiving a request for approval. A manufacturer shall not use a modified marking unless the modification has been approved in accordance with this chapter. A manufacturer shall use only one marking and shall apply this marking uniformly for all packages, including packs, cartons, and cases, and brands marketed by that manufacturer.

(c) The state fire council shall be notified as to the marking that is selected.

(d) A manufacturer shall provide a copy of certifications to all wholesalers to which the manufacturer sells cigarettes and shall provide sufficient copies of an illustration of the packaging marking approved and used by the manufacturer pursuant to subsection (b) for each of the dealers that purchases cigarettes from any of those wholesalers. Wholesalers shall provide a copy of the illustration to all dealers to which they sell cigarettes. Wholesalers and dealers shall permit the state fire council and the attorney general to inspect markings on cigarette packaging at any time. [L 2008, c 218, pt of §1; am L 2011, c 189, §3]

**[§132C-5] State fire council; rules; implementation.** The state fire council:

- (1) May adopt rules pursuant to chapter 91 necessary to effectuate the purposes of this chapter;

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- (2) May examine the books, papers, invoices, and other records of any person in possession, control, or occupancy of any premises where cigarettes are placed, stored, sold or offered for sale, as well as the stock of cigarettes on the premises to enforce the provisions of this chapter, through its duly authorized representatives, or the attorney general and its duly authorized representatives, or other law enforcement personnel. Every person in the possession, control, or occupancy of any premises where cigarettes are placed, sold or offered for sale, shall give the state fire council, the attorney general, their duly authorized representatives, and other law enforcement personnel, the means, facilities, and opportunity for the examinations authorized by this paragraph; and
- (3) Shall ensure that the implementation of this chapter is in accordance with the implementation and substance of the New York fire safety standards for cigarettes. [L 2008, c 218, pt of §1]

**[§132C-6] Penalties; enforcement; attorney general.** (a) The following civil penalties may be assessed:

- (1) Against a manufacturer, wholesaler, or any other person or entity that knowingly sells cigarettes, except by licensed retail sales, in violation of section 132C-3, a civil penalty not to exceed \$100 for each pack of cigarettes sold or offered for sale; provided that in no case shall the penalty exceed \$100,000 during any thirty-day period;
- (2) Against a manufacturer that knowingly makes a false certification pursuant to section 132C-4, a civil penalty of at least \$75,000 and not to exceed \$250,000 for each false certification;
- (3) Against a dealer that knowingly sells or offers for sale cigarettes in violation of section 132C-3, a civil penalty not to exceed \$100 for each pack of cigarettes sold or offered for sale; provided that in no case shall the penalty exceed \$25,000 for sales or offers to sell during any thirty-day period; and
- (4) Against any other person that violates this chapter, a civil penalty for a first offense not to exceed \$1,000, and for a subsequent offense not to exceed \$5,000 for each violation.

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(b) Any cigarettes sold or offered for sale that do not comply with the performance standard required by section 132C-3 shall be subject to forfeiture under chapter 712A. Cigarettes forfeited pursuant to this subsection shall be destroyed.

(c) Whenever any law enforcement officer or duly authorized representative of the state fire council discovers any cigarettes that have not been marked in the manner required under section 132C-4, the officer or representative may seize and take possession of the cigarettes. The cigarettes shall be considered contraband and may be seized with or without a warrant and turned over to the attorney general. The contraband cigarettes shall be subject to forfeiture under chapter 712A. Cigarettes seized pursuant to this subsection shall be destroyed.

(d) In addition to any other remedy provided by law, the attorney general may file an action for a violation of this section, including petitioning for injunctive relief, recovery of costs or damages suffered by the State as the result of a violation of this section, including enforcement costs relating to the specific violation and attorney fees. Each violation of this chapter or of any rule adopted pursuant to this chapter shall constitute a separate civil violation for which the attorney general may obtain relief. [L 2008, c 218, pt of §1]

**[§132C-7] Exemption.** Nothing in this chapter shall be construed to prohibit any person from manufacturing or selling cigarettes that do not meet the requirements of this chapter, if the cigarettes are or will be stamped for sale in another state or are to be sold outside the United States. [L 2008, c 218, pt of §1]

**[§132C-8] Existing inventories; consumer testing.** The requirement that cigarettes sold in Hawaii must be in compliance with this chapter shall not prohibit:

- (1) Wholesalers or dealers from selling existing cigarette inventories on or after September 30, 2009; provided that the wholesaler or dealer can establish both of the following to the satisfaction of the state fire council:
  - (A) The Hawaii tax stamps were affixed to the cigarettes pursuant to chapter 245 prior to September 30, 2009; and
  - (B) The inventory was purchased prior to September 30, 2009, and the purchased inventory is

- comparable to the amount of inventory purchased during the same period the previous year; or
- (2) The sale of cigarettes solely for the purpose of consumer testing. For the purposes of this paragraph, the term "consumer testing" means an assessment of cigarettes that is conducted by or under the control and direction of a manufacturer for the purpose of evaluating consumer acceptance of cigarettes, using only the quantity of cigarettes that is reasonably necessary for the assessment, and in a controlled setting where the cigarettes are either consumed on-site or returned to the testing administrators at the conclusion of the testing. [L 2008, c 218, pt of §1]

#### Revision Note

"September 30, 2009" substituted for "the effective date of this Act".

**[\$132C-9] Reduced ignition propensity cigarette program special fund.** (a) There is established in the state treasury a reduced ignition propensity cigarette program special fund, into which shall be deposited all moneys collected by the state fire council from the reduced ignition propensity cigarette program pursuant to section 132C-4. All interest earned or accrued on moneys deposited in the fund shall become part of the fund.

(b) Moneys in the reduced ignition propensity cigarette program special fund shall be administered and expended by the state fire council to defray the actual cost of activities and requirements of section 132C-4, including employing one full-time administrator and one full-time assistant whose duties include:

- (1) Adopting administrative rules for program implementation, establishing compliance inspections, and approving forms and enforcement procedures and guidelines;
- (2) Receiving certifications for approximately six hundred different brands and styles of cigarettes from the manufacturers;
- (3) Compiling a list of the cigarette brands and styles for which manufacturers have submitted certifications, verifying tax stamp compliance with the department of the attorney general, and posting the list of certified brands and styles on a state website for informational purposes only;

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- (4) Reviewing and approving, as needed, any alternative test methods or fire standard compliance markings submitted by the manufacturer; and
- (5) If needed, submitting certified cigarettes to an accredited laboratory for testing to verify that performance standards have been met. [L 2011, c 189, §2]

**Appendix F: Estimated RIPC Budget 2014-2016**

**RIPC Budget 2014 to 2016**

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>
	<b>Estimated</b>	<b>Estimated</b>	<b>Estimated</b>
<b>Beginning Cash Balance</b>	\$459,298	\$369,433	\$436,693
<b>Anticipated RIPC Recertification Fees*</b>	\$48,375	\$205,500	\$18,000
<b>Subtotal:</b>	<b>\$507,673</b>	<b>\$574,933</b>	<b>\$454,693</b>
<b>Expenditures:</b>			
RIPC Program Specialist III Salary	\$35,000	\$35,000	\$35,000
RIPC Secretary I (Projected)	\$23,760	\$23,760	\$23,760
Rental fees (700.00 x 20% of Monthly SFC Rent )	\$1,680	\$1,680	\$1,680
Office Supplies	\$2,000	\$2,000	\$2,000
Travel Expenses: Neighbor Island Visits			
Airfare (12 Round Trips)	\$2,400	\$2,400	\$2,400
Car Rental (12)	\$1,400	\$1,400	\$1,400
Per Diem	\$600	\$600	\$600
Random RIPC Testing	\$71,400	\$71,400	\$71,400
<b>Total Expenditures</b>	<b>\$138,240</b>	<b>\$138,240</b>	<b>\$138,240</b>
<b>Ending Cash Balance</b>	<b>\$369,433</b>	<b>\$436,693</b>	<b>\$316,453</b>
*Fees renewed every three years			
As of 2-17-2014			



**Appendix G: List of RIPC Brands Being Sold in Hawaii**

<b>Manufacturer</b>	<b>Brand Name</b>	<b>Style</b>	<b>Next Testing Due By</b>
<b>Cheyenne International</b>	Aura	Robust Red Box	9/30/2
<b>Cheyenne International</b>	Aura	Radiant Gold Box	9/30/2
<b>Cheyenne International</b>	Aura	Sky Blue Box	9/30/2
<b>Cheyenne International</b>	Aura	Menthol Glen Box	9/30/2
<b>Commonwealth Brands</b>	Crowns	Red King Box	2/1/2
<b>Commonwealth Brands</b>	Crowns	Gold King Box	2/1/2
<b>Commonwealth Brands</b>	Crowns	Blue King Box	2/1/2
<b>Commonwealth Brands</b>	Crowns	Menthol Dark Green King Box	2/1/2
<b>Commonwealth Brands</b>	Crowns	Menthol Green King Box	2/1/2
<b>Commonwealth Brands</b>	Crowns	Non-Filter King Soft	2/1/2
<b>Commonwealth Brands</b>	Crowns	Red 100s Box	2/1/2
<b>Commonwealth Brands</b>	Crowns	Gold 100s Box	2/1/2
<b>Commonwealth Brands</b>	Crowns	Blue 100s Box	2/1/2
<b>Commonwealth Brands</b>	Crowns	Menthol Dark Green 100s Box	2/1/2
<b>Commonwealth Brands</b>	Crowns	Menthol Green 100s Box	2/1/2
<b>Commonwealth Brands</b>	Davidoff	Classic Box	9/30/2

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<b>Commonwealth Brands</b>	Davidoff	Gold Box	9/30/2
<b>Commonwealth Brands</b>	Davidoff	Menthol Dark Green Box	9/30/2
<b>Commonwealth Brands</b>	Davidoff	Menthol Green Box	9/30/2
<b>Commonwealth Brands</b>	Davidoff	Slims Gold Box	9/30/2
<b>Commonwealth Brands</b>	Davidoff	Slims Menthol Green Box	9/30/2
<b>Commonwealth Brands</b>	Fortuna	Red King Box	9/30/2
<b>Commonwealth Brands</b>	Fortuna	Blue King Box	9/30/2
<b>Commonwealth Brands</b>	Fortuna	Pale Blue King Box	9/30/2
<b>Commonwealth Brands</b>	Fortuna	Menthol Dark Green King Box	9/30/2
<b>Commonwealth Brands</b>	Fortuna	Menthol Green King Box	9/30/2
<b>Commonwealth Brands</b>	Fortuna	Non-Filter King Soft	9/30/2
<b>Commonwealth Brands</b>	Fortuna	Red 100s Box	9/30/2
<b>Commonwealth Brands</b>	Fortuna	Blue 100s Box	9/30/2
<b>Commonwealth Brands</b>	Fortuna	Pale Blue 100s Box	9/30/2
<b>Commonwealth Brands</b>	Fortuna	Menthol Dark Green 100s Box	9/30/2
<b>Commonwealth Brands</b>	Fortuna	Menthol Green 100s Box	9/30/2
<b>Commonwealth Brands</b>	Gauloises	Blondes Blue King Box	9/30/2
<b>Commonwealth Brands</b>	Gauloises	Blondes Red King Box	9/30/2

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<b>Commonwealth Brands</b>	Gauloises	Blondes Yellow King Box	9/30/2
<b>Commonwealth Brands</b>	Gitanes	Blondes Dark Blue King Box	9/30/2
<b>Commonwealth Brands</b>	Gitanes	Blondes Blue King Box	9/30/2
<b>Commonwealth Brands</b>	Malibu	Slims 100s Blue Box	9/30/2
<b>Commonwealth Brands</b>	Malibu	Slims 100s Pink Box	9/30/2
<b>Commonwealth Brands</b>	Malibu	Slims 100s Menthol Green Box	9/30/2
<b>Commonwealth Brands</b>	Malibu	120s Blue Box	9/30/2
<b>Commonwealth Brands</b>	Malibu	120s Pink Box	9/30/2
<b>Commonwealth Brands</b>	Malibu	120s Menthol Green Box	9/30/2
<b>Commonwealth Brands</b>	Montclair	Blue King Box	9/30/2
<b>Commonwealth Brands</b>	Montclair	Gray King Box	9/30/2
<b>Commonwealth Brands</b>	Montclair	Gray 100's Box	9/30/2
<b>Commonwealth Brands</b>	Montclair	Blue 100's Box	9/30/2
<b>Commonwealth Brands</b>	Montclair	White 100's Box	9/30/2
<b>Commonwealth Brands</b>	Montclair	Slims 100s Purple Box	9/30/2
<b>Commonwealth Brands</b>	Montclair	Slims 100s Menthol Green Box	9/30/2
<b>Commonwealth Brands</b>	Montclair	Menthol Green 100's Box	9/30/2
<b>Commonwealth Brands</b>	Rave	Red King Box	9/30/2

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<b>Commonwealth Brands</b>	Rave	Menthol Dark Green King Box	9/30/2
<b>Commonwealth Brands</b>	Rave	Gold King Box	9/30/2
<b>Commonwealth Brands</b>	Rave	Red 100s Box	9/30/2
<b>Commonwealth Brands</b>	Rave	Menthol Dark Green 100s Box	9/30/2
<b>Commonwealth Brands</b>	Rave	Gold 100's Box	9/30/2
<b>Commonwealth Brands</b>	Rave	Red 100's Soft	9/30/2
<b>Commonwealth Brands</b>	Rave	Menthol Dark Green 100's Soft	9/30/2
<b>Commonwealth Brands</b>	Rave	Gold 100's Soft	9/30/2
<b>Commonwealth Brands</b>	SF	Red King Box	9/30/2
<b>Commonwealth Brands</b>	SF	Blue King Box	9/30/2
<b>Commonwealth Brands</b>	SF	Gray King Box	9/30/2
<b>Commonwealth Brands</b>	SF	Menthol Dark Green King Box	9/30/2
<b>Commonwealth Brands</b>	SF	Menthol Pale Green King Box	9/30/2
<b>Commonwealth Brands</b>	SF	Non-Filter King Soft	9/30/2
<b>Commonwealth Brands</b>	SF	Red 100s Box	9/30/2
<b>Commonwealth Brands</b>	SF	Blue 100s Box	9/30/2
<b>Commonwealth Brands</b>	SF	Gray 100s Box	9/30/2
<b>Commonwealth Brands</b>	SF	Menthol Dark Green 100s Box	9/30/2

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<b>Commonwealth Brands</b>	SF	Menthol Pale Green 100s Box	9/30/2
<b>Commonwealth Brands</b>	Sonoma	Red King Box	9/30/2
<b>Commonwealth Brands</b>	Sonoma	Gold King Box	9/30/2
<b>Commonwealth Brands</b>	Sonoma	Menthol Dark Green King Box	9/30/2
<b>Commonwealth Brands</b>	Sonoma	Menthol Green King Box	9/30/2
<b>Commonwealth Brands</b>	Sonoma	Non-Filter King Soft	9/30/2
<b>Commonwealth Brands</b>	Sonoma	Red 100's Box	9/30/2
<b>Commonwealth Brands</b>	Sonoma	Red 100's Soft	9/30/2
<b>Commonwealth Brands</b>	Sonoma	Menthol Dark Green 100's Box	9/30/2
<b>Commonwealth Brands</b>	Sonoma	Menthol Dark Green 100's Soft	9/30/2
<b>Commonwealth Brands</b>	Sonoma	Gold 100's Box	9/30/2
<b>Commonwealth Brands</b>	Sonoma	Gold 100's Soft	9/30/2
<b>Commonwealth Brands</b>	Sonoma	Menthol Green 100's Soft	9/30/2
<b>Commonwealth Brands</b>	Sonoma	Blue 100's Soft	9/30/2
<b>Commonwealth Brands</b>	Sonoma	Blue King Box	9/30/2
<b>Commonwealth Brands</b>	USA Gold	Red King Box	9/30/2
<b>Commonwealth Brands</b>	USA Gold	Red King Soft	9/30/2
<b>Commonwealth Brands</b>	USA Gold	Menthol Dark Green King Soft	9/30/2

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<b>Commonwealth Brands</b>	USA Gold	Menthol Dark Green King Box	9/30/2
<b>Commonwealth Brands</b>	USA Gold	Gold King Box	9/30/2
<b>Commonwealth Brands</b>	USA Gold	Gold King Soft	9/30/2
<b>Commonwealth Brands</b>	USA Gold	Menthol Green King Soft	9/30/2
<b>Commonwealth Brands</b>	USA Gold	Non-Filter King Soft	9/30/2
<b>Commonwealth Brands</b>	USA Gold	Blue King Soft	9/30/2
<b>Commonwealth Brands</b>	USA Gold	Red 100's Box	9/30/2
<b>Commonwealth Brands</b>	USA Gold	Red 100's Soft	9/30/2
<b>Commonwealth Brands</b>	USA Gold	Menthol Dark Green 100's Box	9/30/2
<b>Commonwealth Brands</b>	USA Gold	Menthol Dark Green 100's Soft	9/30/2
<b>Commonwealth Brands</b>	USA Gold	Gold 100's Box	9/30/2
<b>Commonwealth Brands</b>	USA Gold	Gold 100's Soft	9/30/2
<b>Commonwealth Brands</b>	USA Gold	Menthol Green 100's Box	9/30/2
<b>Commonwealth Brands</b>	USA Gold	Menthol Green 100's Soft	9/30/2
<b>Commonwealth Brands</b>	USA Gold	Blue 100's Box	9/30/2
<b>Commonwealth Brands</b>	USA Gold	Blue 100's Soft	9/30/2
<b>Commonwealth Brands</b>	USA Gold	Blue King Box	9/30/2
<b>Commonwealth Brands</b>	West	Red King Box	9/30/2

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<b>Commonwealth Brands</b>	West	Blue King Box	9/30/2
<b>Commonwealth Brands</b>	West	Menthol Dark Green King Box	9/30/2
<b>Commonwealth Brands</b>	West	Menthol Green King Box	9/30/2
<b>Commonwealth Brands</b>	West	Gray King Box	9/30/2
<b>Commonwealth Brands</b>	West	Non-Filter King Soft	9/30/2
<b>Commonwealth Brands</b>	West	Red 100's Box	9/30/2
<b>Commonwealth Brands</b>	West	Blue 100's Box	9/30/2
<b>Commonwealth Brands</b>	West	Menthol Dark Green 100's Box	9/30/2
<b>Commonwealth Brands</b>	West	Menthol Green 100's Box	9/30/2
<b>Commonwealth Brands</b>	West	Gray 100's Box	9/30/2
<b>Grand River Enterprises</b>	Seneca	120 Box Full Flavor	10/30/2
<b>Grand River Enterprises</b>	Seneca	120 Box Smooth	10/30/2
<b>Grand River Enterprises</b>	Seneca	120 Box Ultra	10/30/2
<b>Grand River Enterprises</b>	Seneca	120 Box Menthol	10/30/2
<b>Grand River Enterprises</b>	Seneca	120 Box Smooth Menthol	10/30/2
<b>Grand River Enterprises</b>	Seneca	100 Box Full Flavor	10/30/2
<b>Grand River Enterprises</b>	Seneca	100 Soft Full Flavor	10/30/2
<b>Grand River Enterprises</b>	Seneca	100 Box Medium	10/30/2

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<b>Grand River Enterprises</b>	Seneca	100 Box Blue	10/30/2
<b>Grand River Enterprises</b>	Seneca	100 Soft Blue	10/30/2
<b>Grand River Enterprises</b>	Seneca	100 Box Silver	10/30/2
<b>Grand River Enterprises</b>	Seneca	100 Soft Silver	10/30/2
<b>Grand River Enterprises</b>	Seneca	100 Box Menthol	10/30/2
<b>Grand River Enterprises</b>	Seneca	100 Soft Menthol	10/30/2
<b>Grand River Enterprises</b>	Seneca	100 Box Smooth Menthol	10/30/2
<b>Grand River Enterprises</b>	Seneca	100 Soft Smooth Menthol	10/30/2
<b>Grand River Enterprises</b>	Seneca	100 Box Extra Smooth Menthol	10/30/2
<b>Grand River Enterprises</b>	Seneca	100 Soft Extra Smooth Menthol	10/30/2
<b>Grand River Enterprises</b>	Seneca	King Box Full Flavor	10/30/2
<b>Grand River Enterprises</b>	Seneca	King Soft Full Flavor	10/30/2
<b>Grand River Enterprises</b>	Seneca	King Box Medium	10/30/2
<b>Grand River Enterprises</b>	Seneca	King Box Blue	10/30/2
<b>Grand River Enterprises</b>	Seneca	King Soft Blue	10/30/2
<b>Grand River Enterprises</b>	Seneca	King Box Silver	10/30/2
<b>Grand River Enterprises</b>	Seneca	King Soft Silver	10/30/2
<b>Grand River Enterprises</b>	Seneca	King Box Menthol	10/30/2



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<b>Grand River Enterprises</b>	Seneca	King Soft Menthol	10/30/2
<b>Grand River Enterprises</b>	Seneca	King Box Smooth Menthol	10/30/2
<b>Grand River Enterprises</b>	Seneca	King Soft Smooth Menthol	10/30/2
<b>Grand River Enterprises</b>	Seneca	King Box Non Filter	10/30/2
<b>Grand River Enterprises</b>	Seneca	King Box Chill	10/30/2
<b>Grand River Enterprises</b>	Seneca	72's Slide Box Full Flavor	10/30/2
<b>Grand River Enterprises</b>	Seneca	72's Slide Box Blue	10/30/2
<b>Grand River Enterprises</b>	Seneca	72's Slide Box Menthol	10/30/2
<b>Grand River Enterprises</b>	Opal	120 Box Full Flavor	10/30/2
<b>Grand River Enterprises</b>	Opal	120 Box Smooth	10/30/2
<b>Grand River Enterprises</b>	Opal	120 Box Ultra	10/30/2
<b>Grand River Enterprises</b>	Opal	120 Box Menthol	10/30/2
<b>Grand River Enterprises</b>	Opal	120 Box Smooth Menthol	10/30/2
<b>Grand River Enterprises</b>	Couture	Slims 100s Box Ruby	10/30/2
<b>Grand River Enterprises</b>	Couture	Slims 100s Box Amethyst	10/30/2
<b>Grand River Enterprises</b>	Couture	Slims 100s Box Diamond	10/30/2
<b>Grand River Enterprises</b>	Couture	Slims 100s Box Sapphire	10/30/2

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<b>Grand River Enterprises</b>	Couture	Slims 100s Box Turquoise	10/30/2
<b>Grand River Enterprises</b>	Couture	Slims 100s Box Aquamarine	10/30/2
<b>JTI USA Inc.</b>	Export A	Smooth Taste Hard Slide & Shell (SS)	4/18/2
<b>JTI USA Inc.</b>	Export A	Ultra Smooth Taste Hard Slide & Shell (SS)	4/18/2
<b>JTI USA Inc.</b>	Export A	Rich Taste Hard Slide & Shell (SS)	4/18/2
<b>JTI USA Inc.</b>	Export A	Full Flavor Hard Slide & Shell (SS)	4/18/2
<b>JTI USA Inc.</b>	Export A	Extra Smooth Taste Hard Slide & Shell (SS)	4/18/2
<b>JTI USA Inc.</b>	Wave	Full Flavor Box	4/18/2
<b>JTI USA Inc.</b>	Wave	Full Flavor 100's Box	4/18/2
<b>JTI USA Inc.</b>	Wave	Menthol Box	4/18/2
<b>JTI USA Inc.</b>	Wave	Menthol 100's Box	4/18/2
<b>JTI USA Inc.</b>	Wave	Menthol Green Box	4/18/2
<b>JTI USA Inc.</b>	Wave	Menthol Green 100's Box	4/18/2
<b>JTI USA Inc.</b>	Wave	Blue Box	4/18/2
<b>JTI USA Inc.</b>	Wave	Blue 100's Box	4/18/2
<b>JTI USA Inc.</b>	Wave	Silver Box	4/18/2
<b>JTI USA Inc.</b>	Wave	Silver 100's Box	4/18/2
<b>JTI USA Inc.</b>	Wings	Gold King Box	4/18/2

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<b>JTI USA Inc.</b>	Wings	Gold 100's Box	4/18/2
<b>JTI USA Inc.</b>	Wings	Red King Box	4/18/2
<b>JTI USA Inc.</b>	Wings	Red 100's Box	4/18/2
<b>JTI USA Inc.</b>	Wings	Menthol King Box	4/18/2
<b>JTI USA Inc.</b>	Wings	Menthol 100's Box	4/18/2
<b>King Maker Marketing</b>	Ace	Deep Green Menthol 10 Kings Box Filter	5/14/2
<b>King Maker Marketing</b>	Ace	Pale Green Menthol 94 Kings Box Filter	5/14/2
<b>King Maker Marketing</b>	Ace	Red Kings Box Filter	5/14/2
<b>King Maker Marketing</b>	Ace	Yellow Kings Box Filter	5/14/2
<b>King Maker Marketing</b>	Ace	Maroon Non Filter Kings Box	5/14/2
<b>King Maker Marketing</b>	Ace	Red 100's Box Filter	5/14/2
<b>King Maker Marketing</b>	Ace	Yellow 100's Box Filter	5/14/2
<b>King Maker Marketing</b>	Ace	Blue 100's Box Filter	5/14/2
<b>King Maker Marketing</b>	Ace	Deep Green Menthol 10 100's Box Filter	5/14/2
<b>King Maker Marketing</b>	Ace	Pale Green Menthol 94 100's Box Filter	5/14/2
<b>KT&amp;G Corporation</b>	Carnival	Red 100s	5/31/2
<b>KT&amp;G Corporation</b>	Carnival	Blue 100s	5/31/2
<b>KT&amp;G Corporation</b>	Carnival	Silver 100s	5/31/2

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<b>KT&amp;G Corporation</b>	Carnival	Menthol 100s	5/31/2
<b>KT&amp;G Corporation</b>	Carnival	Menthol Green 100s Box	5/31/2
<b>KT&amp;G Corporation</b>	Carnival	Red 100s Box	5/31/2
<b>KT&amp;G Corporation</b>	Carnival	Blue 100s Box	5/31/2
<b>KT&amp;G Corporation</b>	Carnival	Silver 100s Box	5/31/2
<b>KT&amp;G Corporation</b>	Carnival	Menthol 100s Box	5/31/2
<b>KT&amp;G Corporation</b>	Carnival	Menthol Green 100s Box	5/31/2
<b>KT&amp;G Corporation</b>	Carnival	Red KS Box	5/31/2
<b>KT&amp;G Corporation</b>	Carnival	Blue KS Box	5/31/2
<b>KT&amp;G Corporation</b>	Carnival	Silver KS Box	5/31/2
<b>KT&amp;G Corporation</b>	Carnival	Menthol KS Box	5/31/2
<b>KT&amp;G Corporation</b>	Carnival	Menthol Green KS Box	5/31/2
<b>KT&amp;G Corporation</b>	Timeless Time	Red 100s Box	5/31/2
<b>KT&amp;G Corporation</b>	Timeless Time	Blue 100s Box	5/31/2
<b>KT&amp;G Corporation</b>	Timeless Time	Silver 100s Box	5/31/2
<b>KT&amp;G Corporation</b>	Timeless Time	Menthol 100s Box	5/31/2
<b>KT&amp;G Corporation</b>	Timeless Time	Menthol Green 100s Box	5/31/2
<b>KT&amp;G Corporation</b>	Timeless Time	Red KS Box	5/31/2

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<b>KT&amp;G Corporation</b>	Timeless Time	Blue KS Box	5/31/2
<b>KT&amp;G Corporation</b>	Timeless Time	Silver KS Box	5/31/2
<b>KT&amp;G Corporation</b>	Timeless Time	Menthol KS Box	5/31/2
<b>KT&amp;G Corporation</b>	Timeless Time	Menthol Green KS Box	5/31/2
<b>Liggett Group, Inc.</b>	Eve	Amethyst 120's Box	9/30/2
<b>Liggett Group, Inc.</b>	Eve	Sapphire 120's Box	9/30/2
<b>Liggett Group, Inc.</b>	Eve	Menthol Emerald 120's Box	9/30/2
<b>Liggett Group, Inc.</b>	Eve	Menthol Turquoise 120's Box	9/30/2
<b>Liggett Group, Inc.</b>	Grand Prix	Non-Filter Classic Kings Soft	9/30/2
<b>Liggett Group, Inc.</b>	Grand Prix	Non-Filter Classic Kings Box	6/30/2
<b>Liggett Group, Inc.</b>	Grand Prix	Filter Red Kings Soft	9/30/2
<b>Liggett Group, Inc.</b>	Grand Prix	Filter Red Kings Box	9/30/2
<b>Liggett Group, Inc.</b>	Grand Prix	Filter Red 100s Soft	9/30/2
<b>Liggett Group, Inc.</b>	Grand Prix	Filter Red 100s Box	9/30/2
<b>Liggett Group, Inc.</b>	Grand Prix	Blue Kings Soft	9/30/2
<b>Liggett Group, Inc.</b>	Grand Prix	Blue Kings Box	9/30/2
<b>Liggett Group, Inc.</b>	Grand Prix	Blue 100s Soft	9/30/2
<b>Liggett Group, Inc.</b>	Grand Prix	Blue 100s Box	9/30/2

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<b>Liggett Group, Inc.</b>	Grand Prix	Orange 100s Soft	9/30/2
<b>Liggett Group, Inc.</b>	Grand Prix	Orange 100s Box	9/30/2
<b>Liggett Group, Inc.</b>	Grand Prix	Menthol Gold King Box	9/30/2
<b>Liggett Group, Inc.</b>	Grand Prix	Menthol Gold 100s box	9/30/2
<b>Liggett Group, Inc.</b>	Grand Prix	Menthol Silver 100s Soft	9/30/2
<b>Liggett Group, Inc.</b>	Grand Prix	Menthol Silver 100s Box	9/30/2
<b>Liggett Group, Inc.</b>	Montego	Full Flavor Kings Box	6/30/2
<b>Liggett Group, Inc.</b>	Montego	Full Flavor 100's Box	6/30/2
<b>Liggett Group, Inc.</b>	Montego	Gold Kings Box	6/30/2
<b>Liggett Group, Inc.</b>	Montego	Gold 100's Box	6/30/2
<b>Liggett Group, Inc.</b>	Montego	Blue 100's Box	6/30/2
<b>Liggett Group, Inc.</b>	Montego	Menthol Kings Box	6/30/2
<b>Liggett Group, Inc.</b>	Montego	Menthol Silver Kings Box	6/30/2
<b>Liggett Group, Inc.</b>	Montego	Menthol Silver 100's Box	6/30/2
<b>Liggett Group, Inc.</b>	Pyramid	Non-Filter Kings Soft	9/30/2
<b>Liggett Group, Inc.</b>	Pyramid	Non-Filter Kings Box	6/30/2
<b>Liggett Group, Inc.</b>	Pyramid	Red King Box	9/30/2
<b>Liggett Group, Inc.</b>	Pyramid	Red 100's Box	9/30/2

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<b>Liggett Group, Inc.</b>	Pyramid	Blue Kings Box	9/30/2
<b>Liggett Group, Inc.</b>	Pyramid	Blue 100's Box	9/30/2
<b>Liggett Group, Inc.</b>	Pyramid	Orange Kings Box	9/30/2
<b>Liggett Group, Inc.</b>	Pyramid	Orange 100's Box	9/30/2
<b>Liggett Group, Inc.</b>	Pyramid	Menthol Gold Kings Box	9/30/2
<b>Liggett Group, Inc.</b>	Pyramid	Menthol Gold 100's Box	9/30/2
<b>Liggett Group, Inc.</b>	Pyramid	Menthol Silver Kings Box	9/30/2
<b>Liggett Group, Inc.</b>	Pyramid	Menthol Silver 100's Box	9/30/2
<b>Liggett Group, Inc.</b>	Select	Non-Filter Kings Soft	9/30/2
<b>Liggett Group, Inc.</b>	Select	Non-Filter Kings Box	6/30/2
<b>Liggett Group, Inc.</b>	Select	Red Kings Soft	9/30/2
<b>Liggett Group, Inc.</b>	Select	Red Kings Box	9/30/2
<b>Liggett Group, Inc.</b>	Select	Red 100's Soft	9/30/2
<b>Liggett Group, Inc.</b>	Select	Red 100's Box	9/30/2
<b>Liggett Group, Inc.</b>	Select	Gold Kings Soft	9/30/2
<b>Liggett Group, Inc.</b>	Select	Gold Kings Box	9/30/2
<b>Liggett Group, Inc.</b>	Select	Gold 100's Soft	9/30/2
<b>Liggett Group, Inc.</b>	Select	Gold 100's Box	9/30/2

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<b>Liggett Group, Inc.</b>	Select	Silver 100's Soft	9/30/2
<b>Liggett Group, Inc.</b>	Select	Silver 100's Box	9/30/2
<b>Liggett Group, Inc.</b>	Select	Menthol Gold Kings Box	9/30/2
<b>Liggett Group, Inc.</b>	Select	Menthol Gold 100's Box	9/30/2
<b>Liggett Group, Inc.</b>	Select	Menthol Silver Kings Box	9/30/2
<b>Liggett Group, Inc.</b>	Select	Menthol Silver 100's Soft	9/30/2
<b>Liggett Group, Inc.</b>	Select	Menthol Silver 100's Box	9/30/2
<b>Lorillard Tobacco Company</b>	Kent	Kings	9/30/2
<b>Lorillard Tobacco Company</b>	Kent	100s	9/30/2
<b>Lorillard Tobacco Company</b>	Kent	Golden Kings	9/30/2
<b>Lorillard Tobacco Company</b>	Kent	Golden 100s	9/30/2
<b>Lorillard Tobacco Company</b>	Kent	III Kings	9/30/2
<b>Lorillard Tobacco Company</b>	Kent	III100s	9/30/2
<b>Lorillard Tobacco Company</b>	Maverick	100s	9/30/2
<b>Lorillard Tobacco Company</b>	Maverick	Box	9/30/2
<b>Lorillard Tobacco Company</b>	Maverick	Box 100s	9/30/2
<b>Lorillard Tobacco Company</b>	Maverick	Menthol Box	9/30/2
<b>Lorillard Tobacco Company</b>	Maverick	Menthol Box 100s	9/30/2



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<b>Lorillard Tobacco Company</b>	Maverick	Gold Box	9/30/2
<b>Lorillard Tobacco Company</b>	Maverick	Gold Box 100s	9/30/2
<b>Lorillard Tobacco Company</b>	Maverick	Menthol Gold Box 100s	9/30/2
<b>Lorillard Tobacco Company</b>	Maverick	Silver Box 100s	9/30/2
<b>Lorillard Tobacco Company</b>	Maverick	Menthol Silver Box 100s	9/30/2
<b>Lorillard Tobacco Company</b>	Newport	Kings	9/30/2
<b>Lorillard Tobacco Company</b>	Newport	100s	9/30/2
<b>Lorillard Tobacco Company</b>	Newport	Box	9/30/2
<b>Lorillard Tobacco Company</b>	Newport	Box 100s	9/30/2
<b>Lorillard Tobacco Company</b>	Newport	Menthol Blue Box	9/30/2
<b>Lorillard Tobacco Company</b>	Newport	Menthol Blue Box 100s	9/30/2
<b>Lorillard Tobacco Company</b>	Newport	Menthol Gold Kings	9/30/2
<b>Lorillard Tobacco Company</b>	Newport	Menthol Gold 100s	9/30/2
<b>Lorillard Tobacco Company</b>	Newport	Menthol Gold Box	9/30/2
<b>Lorillard Tobacco Company</b>	Newport	Menthol Gold Box 100s	9/30/2
<b>Lorillard Tobacco Company</b>	Newport	Non-Menthol Box	9/30/2
<b>Lorillard Tobacco Company</b>	Newport	Non-Menthol Box 100s	9/30/2
<b>Lorillard Tobacco Company</b>	Newport	Non-Menthol Gold Box	8/28/2

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<b>Lorillard Tobacco Company</b>	Newport	Non-Menthol Gold Box 100s	8/28/2
<b>Lorillard Tobacco Company</b>	Old Gold	Kings	9/30/2
<b>Lorillard Tobacco Company</b>	Old Gold	100s	9/30/2
<b>Lorillard Tobacco Company</b>	Old Gold	Box	9/30/2
<b>Lorillard Tobacco Company</b>	Old Gold	Box 100s	9/30/2
<b>Lorillard Tobacco Company</b>	Old Gold	Blue 100s	9/30/2
<b>Lorillard Tobacco Company</b>	Old Gold	Gold Kings	9/30/2
<b>Lorillard Tobacco Company</b>	Old Gold	Gold 100s	9/30/2
<b>Lorillard Tobacco Company</b>	Old Gold	Gold Box	9/30/2
<b>Lorillard Tobacco Company</b>	Old Gold	Gold Box 100s	9/30/2
<b>Lorillard Tobacco Company</b>	True	Kings	9/30/2
<b>Lorillard Tobacco Company</b>	True	100s	9/30/2
<b>Lorillard Tobacco Company</b>	True	Box	9/30/2
<b>Lorillard Tobacco Company</b>	True	Box 100s	9/30/2
<b>Lorillard Tobacco Company</b>	True	Menthol Kings	9/30/2
<b>Lorillard Tobacco Company</b>	True	Menthol 100s	9/30/2
<b>Native Trading Associates</b>	Native	Full Flavor King Hard Pack	7/30/2
<b>Native Trading Associates</b>	Native	Full Flavor King Soft	7/30/2

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<b>Native Trading Associates</b>	Native	Full Flavor 100's Hard Pack	7/30/2
<b>Native Trading Associates</b>	Native	Full Flavor 100's Soft	7/30/2
<b>Native Trading Associates</b>	Native	King Soft (Blue)	7/30/2
<b>Native Trading Associates</b>	Native	100 Soft (Blue)	7/30/2
<b>Native Trading Associates</b>	Native	Menthol King Soft (Green)	7/30/2
<b>Native Trading Associates</b>	Native	Menthol 100 Soft (Green)	7/30/2
<b>Native Trading Associates</b>	Native	King Soft (Ultra Light Blue)	7/30/2
<b>Native Trading Associates</b>	Native	100's Soft (Ultra Light Blue)	7/30/2
<b>Native Trading Associates</b>	Native	King Hard Pack (Blue)	7/30/2
<b>Native Trading Associates</b>	Native	100 Hard Pack (Blue)	7/30/2
<b>Native Trading Associates</b>	Native	King Hard Pack (Ultra Light Blue)	7/30/2
<b>Native Trading Associates</b>	Native	100 Hard Pack (Ultra Light Blue)	7/30/2
<b>Native Trading Associates</b>	Native	Menthol King Hard Pack (Green)	7/30/2
<b>Native Trading Associates</b>	Native	Menthol 100 Hard Pack (Green)	7/30/2
<b>Native Trading Associates</b>	Native	Menthol Hard Pack	7/30/2
<b>Native Trading Associates</b>	Native	Menthol Soft	7/30/2
<b>Native Trading Associates</b>	Native	Menthol 100's Hard Pack	7/30/2
<b>Native Trading Associates</b>	Native	Menthol 100's Soft	7/30/2

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<b>Native Trading Associates</b>	Native	Full Flavor King Unfiltered	7/30/2
<b>Native Trading Associates</b>	Native	Select King Hard Pack	7/30/2
<b>Native Trading Associates</b>	Native	Select 100's Hard Pack	7/30/2
<b>Philip Morris, USA, Inc.</b>	Alpine	100's Menthol Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Basic	100's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Basic	100's Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Basic	Blue Pack 100's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Basic	Blue Pack 100's Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Basic	Blue Pack Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Basic	Blue Pack Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Basic	Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Basic	Gold Pack 100's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Basic	Gold Pack 100's Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Basic	Gold Pack Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Basic	Gold Pack Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Basic	Menthol 100's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Basic	Menthol 100's Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Basic	Menthol Box	9/30/2

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<b>Philip Morris, USA, Inc.</b>	Basic	Menthol Gold Pack 100's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Basic	Menthol Gold Pack 100's Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Basic	Menthol Gold Pack Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Basic	Menthol Gold Pack Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Basic	Menthol Silver Pack 100's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Basic	Menthol Silver Pack Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Basic	Menthol Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Basic	Non-Filter Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Basic	Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Benson & Hedges	100's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Benson & Hedges	100's DeLuxe Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Benson & Hedges	100's DeLuxe Menthol Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Benson & Hedges	100's Luxury Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Benson & Hedges	100's Luxury Menthol Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Benson & Hedges	100's Luxury Menthol Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Benson & Hedges	100's Luxury Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Benson & Hedges	100's Menthol Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Benson & Hedges	100's Menthol Soft	9/30/2

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<b>Philip Morris, USA, Inc.</b>	Benson & Hedges	100's Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Benson & Hedges	King Size Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Benson & Hedges	Multifilter Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Bristol	100's Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Cambridge	100's Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Cambridge	Blue Pack 100's Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Cambridge	Gold Pack 100's Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Cambridge	Gold Pack Kings Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Cambridge	Menthol 100's Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Cambridge	Kings Non-Filter Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Cambridge	Menthol Kings Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Cambridge	Gold Pack 100's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Cambridge	Blue Pack 100's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Chesterfield	Kings Non-Filter Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Commander	King Size Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	English Ovals	Selected Blend King Size Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	L&M	100's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	L&M	Blue Pack 100's Box	9/30/2

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<b>Philip Morris, USA, Inc.</b>	L&M	Blue Pack Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	L&M	Bold 100s Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	L&M	Bold Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	L&M	Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	L&M	Bold Menthol 100's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	L&M	Bold Menthol Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	L&M	Turkish Blend 100's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	L&M	Turkish Blend Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	L&M	Turkish Blend Menthol 100's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	L&M	Turkish Blend Menthol Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	L&M	Turkish Night 100's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	L&M	Turkish Night Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Lark	Red Pack 100's Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Lark	Red Pack Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Lark	White Pack 100's Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Lark	White Pack Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	100's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	100's Soft	9/30/2

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<b>Philip Morris, USA, Inc.</b>	Marlboro	25's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	72's Blue Pack Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	72's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	72's Gold Pack Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	72's Green Pack Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	72s Silver Pack Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Black Special Blend 100's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Black Special Blend Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Blend No. 27 100's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Blend No. 27 Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Blend No. 27 Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Blend No. 54 100's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Blend No. 54 Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Craft Blend Midnight Menthol Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Craft Blend Reserve Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Eighty-Three's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Gold Pack 100's Box	9/30/2



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<b>Philip Morris, USA, Inc.</b>	Marlboro	Gold Pack 100's Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Gold Pack 25's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Gold Pack Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Gold Pack Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Menthol 100's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Menthol Black Special Blend 100's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Menthol Black Special Blend Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Menthol Blue Pack 100's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Menthol Blue Pack Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Menthol Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Menthol Gold Pack 100's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Menthol Gold Pack 100's Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Menthol Gold Pack Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Menthol Gold Pack Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Menthol Silver Pack 100's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Menthol Silver Pack Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Menthol Skyline 100's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Menthol Skyline Box	9/30/2

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<b>Philip Morris, USA, Inc.</b>	Marlboro	Menthol Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	NXT Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Red Label 100's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Red Label 100's Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Red Label Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Red Label Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Silver Pack 100's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Silver Pack Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Smooth 100's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Southern Cut Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Special Blend (Gold Pack) 100's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Special Blend (Gold Pack) Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Special Blend (Red Pack) 100's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Special Blend (Red Pack) Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Virginia Blend 100's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Virginia Blend Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Marlboro	Edge Box	9/27/2

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<b>Philip Morris, USA, Inc.</b>	Merit	Blue Pack 100's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Merit	Blue Pack 100's Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Merit	Blue Pack Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Merit	Blue Pack Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Merit	Bronze Pack 100's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Merit	Bronze Pack 100's Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Merit	Bronze Pack Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Merit	Bronze Pack Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Merit	Gold Pack 100's Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Merit	Gold Pack Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Merit	Gold Pack Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Merit	Menthol Gold Pack 100's Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Merit	Menthol Gold Pack Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Merit	Menthol Silver Pack 100's Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Merit	Menthol Silver Pack Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Parliament	(Blue Pack) Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Parliament	(White Pack) 100's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Parliament	(White Pack) 100's Soft	9/30/2

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<b>Philip Morris, USA, Inc.</b>	Parliament	(White Pack) Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Parliament	(White Pack) Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Parliament	Menthol (Green Pack) Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Parliament	Menthol (White Pack) 100's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Parliament	Menthol (White Pack) Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Parliament	Menthol Silver Pack Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Parliament	Silver Pack Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Players	Filter 100's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Players	Menthol 100's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Players	Menthol Kings Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Players	Filter Kings Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Players	Navy Cut Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Saratoga	120's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Saratoga	Menthol 120's Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Virginia Slims	120's Gold Pack Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Virginia Slims	120's Menthol Gold Pack Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Virginia Slims	120's Menthol Silver Pack Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Virginia Slims	120's Silver Pack Box	9/30/2

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<b>Philip Morris, USA, Inc.</b>	Virginia Slims	Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Virginia Slims	Gold Pack Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Virginia Slims	Menthol Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Virginia Slims	Menthol Gold Pack Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Virginia Slims	Menthol Silver Pack Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Virginia Slims	Menthol Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Virginia Slims	Silver Pack Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Virginia Slims	Soft	9/30/2
<b>Philip Morris, USA, Inc.</b>	Virginia Slims	Superslims Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Virginia Slims	Superslims Gold Pack Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Virginia Slims	Superslims Menthol Box	9/30/2
<b>Philip Morris, USA, Inc.</b>	Virginia Slims	Superslims Menthol Gold Pack Box	9/30/2
<b>Premier Manufacturing Inc.</b>	Wildhorse	100s Box Gold	8/31/2
<b>Premier Manufacturing Inc.</b>	Wildhorse	100s Box Menthol Green	8/31/2
<b>Premier Manufacturing Inc.</b>	Wildhorse	100s Box Menthol Silver	8/31/2
<b>Premier Manufacturing Inc.</b>	Wildhorse	100s Box Red	8/31/2
<b>Premier Manufacturing Inc.</b>	Wildhorse	100s Box Silver	8/31/2
<b>Premier Manufacturing Inc.</b>	Wildhorse	King Box Gold	8/31/2

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<b>Premier Manufacturing Inc.</b>	Wildhorse	King Box Menthol Green	8/31/2
<b>Premier Manufacturing Inc.</b>	Wildhorse	King Box Red	8/31/2
<b>Premier Manufacturing Inc.</b>	Wildhorse	King Box Silver	8/31/2
<b>Premier Manufacturing Inc.</b>	Wildhorse	King Non-Filter	8/31/2
<b>R.J. Reynolds Tobacco Co</b>	Camel	Blue 99s Hard Pack	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Camel	Blue Hard Pack	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Camel	Blue Soft	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Camel	Crush	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Camel	Crush Bold	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Camel	Filters 99s Hard Pack	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Camel	Filters Hard Pack	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Camel	Filter Menthol Hard Pack	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Camel	Filter Soft	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Camel	Menthol Silver Hard Pack	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Camel	No. 9	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Camel	No. 9 100s	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Camel	No. 9 Menthe	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Camel	No. 9 Menthe 100s	7/27/2

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<b>R.J. Reynolds Tobacco Co</b>	Camel	Platinum Hard Pack	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Camel	Regular (Non-Filters)	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Camel	Turkish Gold	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Camel	Turkish Royal	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Camel	Turkish Silver	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Camel Wides	Blue Hard Pack	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Camel Wides	Filters Hard Pack	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Camel Wides	Menthol Filters Hard Pack	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Camel Wides	Menthol Green Hard Pack	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Capri	Magenta 100s Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Capri	Magenta 120s Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Capri	Menthol Indigo 100s Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Capri	Menthol Indigo 120s Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Capri	Menthol Jade 100s Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Capri	Violet 100s Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Carlton	100s Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Carlton	120s Soft	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Carlton	Box	7/27/2

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<b>R.J. Reynolds Tobacco Co</b>	Carlton	Menthol 100s Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Carlton	Menthol 120s Soft	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Carlton	Menthol Soft	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Doral	Gold 100s Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Doral	Gold Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Doral	Menthol 100s Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Doral	Menthol Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Doral	Menthol Gold 100s Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Doral	Menthol Gold Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Doral	Red 100s Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Doral	Red Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Doral	Silver 100s Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Doral	Silver Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Dunhill	Fine Cut Black	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	Dunhill	Fine Cut Green	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	Dunhill	Fine Cut White	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	Dunhill	International Red	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	Dunhill	International Green	9/30/2



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<b>R.J. Reynolds Tobacco Co</b>	Dunhill	International Blue	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	Eclipse	Box	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	Eclipse	Menthol Box	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	GPC	Gold 100s Box	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	GPC	Gold Box	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	GPC	Menthol 100s Soft	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	GPC	Menthol Gold 100s Soft	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	GPC	Menthol Gold Soft	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	GPC	Menthol Silver 100s Soft	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	GPC	Menthol Soft	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	GPC	Non-Filter Soft	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	GPC	Red 100s Box	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	GPC	Red Box	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	GPC	Silver 100s Box	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	GPC	Silver Box	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	Kamel Red	Smooth Taste 100s Box	11/5/2
<b>R.J. Reynolds Tobacco Co</b>	Kamel Red	Smooth Taste Box	11/5/2
<b>R.J. Reynolds Tobacco Co</b>	Kool	Blue 100s Box	7/27/2

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<b>R.J. Reynolds Tobacco Co</b>	Kool	Blue Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Kool	Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Kool	Soft	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Kool	Super Long 100s Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Kool	XL Blue	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Kool	XL Green	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Lucky Strike	Non-Filter King Soft	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Misty	Blue 100s Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Misty	Blue 120s Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Misty	Menthol Green 100s Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Misty	Menthol Green 120s Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Misty	Menthol Silver 100s Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Misty	Rose 100s Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Misty	Blue 100s Soft	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Misty	Blue Soft	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Misty	Gold 100s Soft	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Monarch	Gold Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Monarch	Gold Soft	7/27/2

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<b>R.J. Reynolds Tobacco Co</b>	Monarch	Menthol 100s Soft	7/27/12
<b>R.J. Reynolds Tobacco Co</b>	Monarch	Menthol Gold Soft	7/27/12
<b>R.J. Reynolds Tobacco Co</b>	Monarch	Menthol Soft	7/27/12
<b>R.J. Reynolds Tobacco Co</b>	Monarch	Non-Filter Soft	7/27/12
<b>R.J. Reynolds Tobacco Co</b>	Monarch	Red 100s Soft	7/27/12
<b>R.J. Reynolds Tobacco Co</b>	Monarch	Red Box	7/27/12
<b>R.J. Reynolds Tobacco Co</b>	Monarch	Red Soft	7/27/12
<b>R.J. Reynolds Tobacco Co</b>	More 120	120s Soft	7/27/12
<b>R.J. Reynolds Tobacco Co</b>	More 120	120s Soft	7/27/12
<b>R.J. Reynolds Tobacco Co</b>	More 120	Gold 120s Soft	7/27/12
<b>R.J. Reynolds Tobacco Co</b>	More 120	Menthol 120s Soft	7/27/12
<b>R.J. Reynolds Tobacco Co</b>	More 120	Menthol Silver 120s Soft	7/27/12
<b>R.J. Reynolds Tobacco Co</b>	Now	100s Soft	7/27/12
<b>R.J. Reynolds Tobacco Co</b>	Now	Menthol 100s Soft	7/27/12
<b>R.J. Reynolds Tobacco Co</b>	Now	Menthol Soft	7/27/12
<b>R.J. Reynolds Tobacco Co</b>	Now	Soft	7/27/12
<b>R.J. Reynolds Tobacco Co</b>	Pall Mall	Blue 100s Box	7/27/12
<b>R.J. Reynolds Tobacco Co</b>	Pall Mall	Blue Box	7/27/12

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<b>R.J. Reynolds Tobacco Co</b>	Pall Mall	Deep Set Recessed Filter	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Pall Mall	Deep Set Recessed Filter Menthol	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Pall Mall	Gold 100s Soft	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Pall Mall	Menthol 100s Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Pall Mall	Menthol Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Pall Mall	Non-Filter Soft	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Pall Mall	Orange 100s Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Pall Mall	Orange Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Pall Mall	Red 100s Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Pall Mall	Red Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Pall Mall	Menthol Black Box	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	Pall Mall	Menthol Black 100s Box	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	Pall Mall	Menthol White Box	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	Pall Mall	Menthol White 100s Box	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	Salem	100s Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Salem	Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Salem	Gold 100s Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Salem	Gold Box	7/27/2

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<b>R.J. Reynolds Tobacco Co</b>	Salem	Silver 100s Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Salem	Silver Box	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	Salem	Slim 100s	7/27/2
<b>R.J. Reynolds Tobacco Co</b>	State Express 555	International Box	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	State Express 555	King Size Box	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	State Express 555	Lights King Size Box	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	Tareyton	100s Soft	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	Tareyton	Soft	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	Vantage	100s Soft	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	Vantage	Menthol 100s Soft	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	Vantage	Menthol Soft	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	Vantage	Silver 100s Soft	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	Vantage	Silver Soft	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	Vantage	Soft	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	Vantage	Tech 13 Box	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	Winston	Gold 100s Box	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	Winston	Gold Box	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	Winston	Red 100s Box	9/30/2

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<b>R.J. Reynolds Tobacco Co</b>	Winston	Red Box	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	Winston	White 100s Box	9/30/2
<b>R.J. Reynolds Tobacco Co</b>	Winston	White Box	9/30/2
<b>Sante Fe Natural Tobacco Co</b>	Natural American Spirit	Full Bodied Taste Soft	7/27/2
<b>Sante Fe Natural Tobacco Co</b>	Natural American Spirit	Full Bodied Taste Hard Pack	7/27/2
<b>Sante Fe Natural Tobacco Co</b>	Natural American Spirit	Balanced Taste Hard Pack	7/27/2
<b>Sante Fe Natural Tobacco Co</b>	Natural American Spirit	Mellow Taste Hard Pack	7/27/2
<b>Sante Fe Natural Tobacco Co</b>	Natural American Spirit	Mellow Taste Soft	7/27/2
<b>Sante Fe Natural Tobacco Co</b>	Natural American Spirit	Smooth Mellow Taste Hard Pack	7/27/2
<b>Sante Fe Natural Tobacco Co</b>	Natural American Spirit	Menthol Full-Bodied Taste Hard Pack	7/27/2
<b>Sante Fe Natural Tobacco Co</b>	Natural American Spirit	Menthol Mellow Taste Hard Pack	7/27/2
<b>Sante Fe Natural Tobacco Co</b>	Natural American Spirit	Non-Filter Hard Pack	7/27/2
<b>Sante Fe Natural Tobacco Co</b>	Natural American Spirit	Non-Filter Soft	7/27/2
<b>Sante Fe Natural Tobacco Co</b>	Natural American Spirit	Organic Tobacco Full Bodied Taste Hard Pack	7/27/2
<b>Sante Fe Natural Tobacco Co</b>	Natural American Spirit	Organic Tobacco Mellow Taste Hard Pack	7/27/2
<b>Sante Fe Natural Tobacco Co</b>	Natural American Spirit	Perique Blend Rich Robust Hard Pack	7/27/2
<b>Sante Fe Natural Tobacco Co</b>	Natural American Spirit	Perique Blend Rich Taste Hard Pack	7/27/2
<b>Sante Fe Natural Tobacco Co</b>	Natural American Spirit	100% US Grown Full Bodied Taste Hard Pack	7/27/2

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<b>Sante Fe Natural Tobacco Co</b>	Natural American Spirit	100% US Grown Mellow Taste Hard Pack	7/27/2
<b>Seneca-Cayuga Tobacco Co</b>	Sky Dancer	Premium Gold SP	7/23/2
<b>Seneca-Cayuga Tobacco Co</b>	Sky Dancer	Premium Gold Box	7/23/2
<b>Seneca-Cayuga Tobacco Co</b>	Sky Dancer	Premium Silver SP	7/23/2
<b>Seneca-Cayuga Tobacco Co</b>	Sky Dancer	Premium Silver Box	7/23/2
<b>Seneca-Cayuga Tobacco Co</b>	Sky Dancer	Premium Menthol Gold SP	7/23/2
<b>Seneca-Cayuga Tobacco Co</b>	Sky Dancer	Premium Menthol Gold Box	7/23/2
<b>Seneca-Cayuga Tobacco Co</b>	Sky Dancer	Premium Black SP	7/23/2
<b>Seneca-Cayuga Tobacco Co</b>	Sky Dancer	Premium Black Box	7/23/2
<b>Seneca-Cayuga Tobacco Co</b>	Sky Dancer	Premium Menthol SP	7/23/2
<b>Seneca-Cayuga Tobacco Co</b>	Sky Dancer	Premium Menthol Box	7/23/2
<b>Sherman's 1400 Broadway NYC, Ltd.</b>	Classic	Blue	3/11/2
<b>Sherman's 1400 Broadway NYC, Ltd.</b>	Fantasia	Multi/Gold filter tip	3/11/2
<b>Sherman's 1400 Broadway NYC, Ltd.</b>	MCD	Gold	3/11/2
<b>Sherman's 1400 Broadway NYC, Ltd.</b>	MCD	Silver	3/11/2
<b>Sherman's 1400 Broadway NYC, Ltd.</b>	Naturals	Blue	3/11/2
<b>Sherman's 1400 Broadway NYC, Ltd.</b>	Naturals	Blue King	3/11/2
<b>Sherman's 1400 Broadway NYC, Ltd.</b>	Naturals	Yellow	3/11/2

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<b>Sherman's 1400 Broadway NYC, Ltd.</b>	Naturals	Yellow King	3/11/2
<b>Sherman's 1400 Broadway NYC, Ltd.</b>	New York Cut	Blue	3/11/2
<b>Sherman's 1400 Broadway NYC, Ltd.</b>	Black & Gold	Black/Gold filter tip	10/30/2
<b>Sherman's 1400 Broadway NYC, Ltd.</b>	Cigarettellos	Non-Filter Brown	10/30/2
<b>Sherman's 1400 Broadway NYC, Ltd.</b>	Classic	Classic	10/30/2
<b>Sherman's 1400 Broadway NYC, Ltd.</b>	Classic	Menthol	10/30/2
<b>Sherman's 1400 Broadway NYC, Ltd.</b>	Havana Ovals	Non-Filter Brown	10/30/2
<b>Sherman's 1400 Broadway NYC, Ltd.</b>	Hint	Menthol	10/30/2
<b>Sherman's 1400 Broadway NYC, Ltd.</b>	MCD	MCD	10/30/2
<b>Sherman's 1400 Broadway NYC, Ltd.</b>	MCD	Menthol	10/30/2
<b>Sherman's 1400 Broadway NYC, Ltd.</b>	Naturals	Full Flavor King	10/30/2
<b>Sherman's 1400 Broadway NYC, Ltd.</b>	Naturals	Menthol	10/30/2
<b>Sherman's 1400 Broadway NYC, Ltd.</b>	Naturals	Menthol King	10/30/2
<b>Sherman's 1400 Broadway NYC, Ltd.</b>	Naturals	Originals	10/30/2
<b>Sherman's 1400 Broadway NYC, Ltd.</b>	New York Cut	Menthol	10/30/2
<b>Sherman's 1400 Broadway NYC, Ltd.</b>	New York Cut	Original	10/30/2
<b>Smokin Joes</b>	Natural	Menthol King Size Box	6/30/2
<b>Smokin Joes</b>	Natural	Menthol Gold King Size Box	6/30/2



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<b>Smokin Joes</b>	Natural	Silver King Size Box	6/30/2
<b>Smokin Joes</b>	Natural	Purple King Size Box	6/30/2
<b>Tabaccos</b>	Palermo	Green King Box	3/7/2
<b>Tabaccos</b>	Palermo	Blue King Box	3/7/2
<b>Tabaccos</b>	Palermo	Red King Box	3/7/2
<b>Tabaccos</b>	Palermo	Red Non-Filter SP	3/7/2
<b>Tabaccos</b>	Palermo	Green 100s Box	3/7/2
<b>Tabaccos</b>	Palermo	Blue 100s Box	3/7/2
<b>Tabaccos</b>	Palermo	Red 100s Box	3/7/2
<b>Tabaccos</b>	Palermo	Silver 100s Box	3/7/2
<b>Tabaccos</b>	Palermo	Silver Green 100s Box	3/7/2
<b>Vector Tobacco, Inc.</b>	Eagle 20's	Non-Filter Kings Box	6/30/2
<b>Vector Tobacco, Inc.</b>	Eagle 20's	Red Kings Box	6/30/2
<b>Vector Tobacco, Inc.</b>	Eagle 20's	Red 100's Box	6/30/2
<b>Vector Tobacco, Inc.</b>	Eagle 20's	Blue Kings Box	6/30/2
<b>Vector Tobacco, Inc.</b>	Eagle 20's	Blue 100's Box	6/30/2
<b>Vector Tobacco, Inc.</b>	Eagle 20's	Orange Kings Box	6/30/2
<b>Vector Tobacco, Inc.</b>	Eagle 20's	Orange 100's Box	6/30/2

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<b>Vector Tobacco, Inc.</b>	Eagle 20's	Menthol Gold Kings Box	6/30/2
<b>Vector Tobacco, Inc.</b>	Eagle 20's	Menthol Gold 100's Box	6/30/2
<b>Vector Tobacco, Inc.</b>	Eagle 20's	Menthol Silver Kings Box	6/30/2
<b>Vector Tobacco, Inc.</b>	Eagle 20's	Menthol Silver 100's Box	6/30/2
<b>Vector Tobacco, Inc.</b>	USA	Kings Box	6/30/2
<b>Vector Tobacco, Inc.</b>	USA	100's Soft	6/30/2
<b>Vector Tobacco, Inc.</b>	USA	100's Box	6/30/2
<b>Vector Tobacco, Inc.</b>	USA	Blue Kings Soft	6/30/2
<b>Vector Tobacco, Inc.</b>	USA	Blue Kings Box	6/30/2
<b>Vector Tobacco, Inc.</b>	USA	Blue 100's Soft	6/30/2
<b>Vector Tobacco, Inc.</b>	USA	Blue 100's Box	6/30/2
<b>Vector Tobacco, Inc.</b>	USA	Silver 100's Soft	6/30/2
<b>Vector Tobacco, Inc.</b>	USA	Silver 100's Box	6/30/2
<b>Vector Tobacco, Inc.</b>	USA	Menthol Kings Box	6/30/2
<b>Vector Tobacco, Inc.</b>	USA	Menthol 100's Soft	6/30/2
<b>Vector Tobacco, Inc.</b>	USA	Menthol Silver Kings Box	6/30/2
<b>Vector Tobacco, Inc.</b>	USA	Menthol Silver 100's Soft	6/30/2
<b>Vector Tobacco, Inc.</b>	USA	Menthol Silver 100's Box	6/30/2

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<b>Total Brand/Styles Being Sold</b>	<b>In Hawaii</b>		