ROB BONTA
ATTORNEY GENERAL

THE STATE OF CALIFORNIA
OFFICE OF THE ATTORNEY GENERAL

THE CITY OF NEW YORK
LAW DEPARTMENT

MURIEL GOODE-TRUFANT
CORPORATION COUNSEL

November 24, 2025

<u>Via U.S. Mail and Email</u>

Shopify Inc.
Attn: Legal Department
151 O'Connor Street, Ground Floor
Ottawa, Ontario K2P 2L8
Canada
legal@shopify.com
press@shopify.com

RE: <u>ILLEGAL E-CIGARETTE SALES</u>

Dear Sir/Madam:

We are writing on behalf of the States of **California**, **Arizona**, **Connecticut**, **Delaware**, **the District of Columbia**, **Hawaii**, **Illinois**, **Indiana**, **Maine**, **Maryland**, **Massachusetts**, **Michigan**, **Minnesota**, **New Mexico**, **New York**, **North Carolina**, **Ohio**, **Oregon**, **Pennsylvania**, **Rhode Island**, **Utah**, **Vermont**, **Washington**, **Wisconsin**, **the Commonwealth of Puerto Rico**, and **the City of New York** first to bring to Shopify Inc.'s ("Shopify") attention issues relating to unlawful conduct by online sellers of e-cigarettes that operate through Shopify's e-commerce services and second to request Shopify's assistance in terminating what amounts to pervasive illegality posing an unquestioned public health hazard. California previously identified these issues to Shopify in its April 15, 2025 letters concerning violations of state and federal laws by online sales of e-cigarettes mediated through Shopify's services. *See* Exhibit 1-2. We are grateful for Shopify's responsiveness in terminating the e-cigarette sellers we identified, but the sheer scope of the conduct and the significant injury to public health accomplished through on-line e-cigarette sales necessitates a more comprehensive solution.

E-cigarettes are highly addictive and pose significant health risks, particularly to youth and are therefore subject to strict regulation under federal, state, and local laws. Every new tobacco product, such as an e-cigarette, must receive an order from the federal Food and Drug Administration ("FDA") authorizing its marketing and sale in the United States. *See* 21 U.S.C. § 387j(a)(2)(A). To date, the FDA has approved only 39 e-cigarette products, none in any flavor other than tobacco and menthol. [1] E-cigarettes that have not received approval from the FDA, which constitute essentially all e-cigarettes offered by online sellers, are deemed "adulterated."

[1] *See* https://digitalmedia.hhs.gov/tobacco/hosted/Authorized-ENDS-July2025.pdf.

21 U.S.C. § 387b(6)(A). Federal law prohibits the receipt or delivery in interstate commerce of any adulterated tobacco product, 21 U.S.C. § 331(c), and delivery or proffered delivery of adulterated tobacco products is accordingly unlawful under United States law. Of equal weight, the federal Prevent All Cigarette Trafficking Act of 2009 ("PACT Act"), 15 U.S.C. §§ 375–378 and 18 U.S.C. § 1716E, regulates online e-cigarette sales, imposing stringent requirements on online sellers that include use of age verification practices, labeling and weight requirements, and compliance with "*all* State, local, tribal, and other laws generally applicable to sales [of e-cigarettes]". 15 U.S.C. §§ 376a, (a), (a)(3) (emphasis added). Online sellers rarely if ever comply with the PACT Act, or any of its requirements. For example, any online sale of a flavored e-cigarette into California, the District of Columbia, Massachusetts, or New York City violates the "flavor" bans enacted in each jurisdiction and as a result also violates the PACT Act.

Our request below – that Shopify terminate its services to e-cigarette sellers – is not a request for Shopify to act alone. The undersigned states and New York City have undertaken extensive efforts against online e-cigarette sellers. For example, California filed actions against such sellers as www.ejuicesteals.com, www.ejuicevapor.com, and www.flawlessvapedistro.com, all of which operated through Shopify. [2] New York City has filed actions against www.pricepoint.com, and Newyorkvapeking.com, both of which operated through Shopify, and against www.wevapeusa.com, hosted by a different online platform. [3] As noted in the complaints of both California and New York City, these web-sellers made e-cigarette sales in violation of nearly every applicable federal, state and local law regulating e-cigarettes, even after being repeatedly warned of their unlawful conduct. Most of these sellers appear to have closed as a result of the State and City's litigation.

We also point out that California, Connecticut, Illinois, Pennsylvania and New York City engaged with the United States Postal Service, initially through litigation, but now cooperatively, to develop methods to prevent the illegal shipment of cigarettes through the mails. Those cooperative efforts stand as a goal we hope to replicate with Shopify.

The list of additional illegal e-cigarette websites hosted on Shopify's platform is extensive, including, but not limited to ejuicestore.com; zuluvape.com; csvape.com; ejuice.deals; fattyfog.com; hazetownvapes.com; juicefly.com; kadobarofficial.com; lighterusa.com; myvpro.com; vapenear.com; vapeszn.com; vapecentralgroup.com; vaporpuffs.com; 2ndwife-vape.com; buyvapesusa.com; cass-smokeshop.com; discountvapepen.com; dragonvape.ca; getpop.co; puffbar.com; vapecityusa.com; divineliquors.com; jommso.com; shopcalismokes.com; misthub.com; highclassvapeco.com; vapemania.com; and eightvape.com. *See* Exhibit 3. In addition, the enclosed Exhibit 4 identifies websites that use Shopify services to

[2] *See The People of The State of California v. Ejuicesteals.com et. al.*, Case No. 1:23-CV-01726-KES-CDB (E.D. Cal. 2023); *The People of the State of California v. E-Juice Vapor, Inc., et al.*, Case No. 8:23-cv-02372 JWH (KESx) (C.D. Cal. 2023).

[3] *See City of New York v. Pricepoint Distributors, Inc., et al.* 2:24-cv-07762-JMW (E.D.N.Y. 2025); *City of New York v. Enviromd Grp. LLC, et al,* 1:24:-cv-5161-GHW-JW (E.D.N.Y. 2024).

sell unlawful e-cigarette products, including those websites that received warning letters from the FDA in the last four years. This list is not exhaustive. If we are able to enter into a cooperative arrangement with Shopify, we would undertake some of the effort needed to identify illegal sellers to Shopify.

For the reasons discussed above, the States of **California**, **Arizona**, **Connecticut**, **Delaware**, **the District of Columbia**, **Hawaii**, **Illinois**, **Indiana**, **Maine**, **Maryland**, **Massachusetts**, **Michigan**, **Minnesota**, **New Mexico**, **New York**, **North Carolina**, **Ohio**, **Oregon**, **Pennsylvania**, **Rhode Island**, **Utah**, **Vermont**, **Washington**, **Wisconsin**, **the Commonwealth of Puerto Rico**, and **the City of New York** request a meeting with Shopify to discuss a comprehensive solution to address illegal online e-cigarette sales, with the ultimate goal of having Shopify terminate services to (1) the websites on the Non-Compliant List distributed to Shopify by the Bureau of Alcohol, Tobacco, Firearms and Explosives; (2) to the websites identified in this letter; and (3) to additional sellers that our governments would commit to identifying to Shopify going forward. [4] Please provide a response outlining your availability within **15 days** of this letter. Shopify's response should be directed to Lesya Kinnamon at Lesya.Kinnamon@doj.ca.gov and Eric Proshansky at eproshan@law.nyc.gov.

Sincerely,

/s/ Lesya N. Kinnamon
Lesya N. Kinnamon
Deputy Attorney General
California Office of the Attorney General
1300 I Street, Suite 125
Sacramento, CA 95814

/s/ Eric Proshansky
Eric Proshansky
Deputy Chief
New York City Law Department
100 Church Street, Room 3-211
New York, NY 10007

/s/ Douglas Lau
Douglas Lau
Unit Chief – Tobacco Enforcement Unit
Office of the Arizona Attorney General
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Phoenix, AZ 85004

/s/ Heather Wilson
Heather Wilson
Deputy Section Chief for
Tobacco Enforcement
Connecticut Office of the Attorney General
165 Capitol Avenue
Hartford, CT 06106

[4] We recognize that the termination of Shopify's service to e-cigarette sellers could have the effect of driving those sellers to other providers. It is our intention to seek equivalent termination of e-cigarette sellers from other providers of web-hosting services.

/s/ Vanessa L. Kassab
Ian R. Liston
Director of Impact Litigation
Vanessa L. Kassab
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/s/ Meryl D. Grenadier
Meryl D. Grenadier
Assistant Attorney General
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/s/ Richard W. Stacey
Richard W. Stacey
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Department of Attorney General
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/s/ Andrea Law
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/s/ Kara Burgess
Kara Burgess
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/s/ John M. Leovy
John M. Leovy
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/s/ Alda Chan
Alda Chan
Assistant Attorney General
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/s/ Michael R Bell
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/s/ Eric J. Maloney
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/s/ Julie Ann Meade
Julie Ann Meade
General Counsel
New Mexico Department of Justice
408 Galisteo Street
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/s/ Leslieann E. Cachola
Leslieann E. Cachola
Deputy Bureau Chief
New York State
Office of the Attorney General
28 Liberty Street
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/s/ Charles White
Charles White
Assistant Attorney General
North Carolina Department of Justice
114 W. Edenton Street
Raleigh, NC 27603

/s/ Christopher Gawronski
Christopher Gawronski
Assistant Attorney General
Office of Ohio Attorney General Dave Yost
30 E. Broad Street, 26th Floor
Columbus, OH 43215

/s/ Jackson Garcia
Jackson Garcia
Assistant Attorney General
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Salem, OR 97301

/s/ Edmund "Tad" Berger
Edmund "Tad" Berger
Chief Deputy Attorney General
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/s/ Adam D. Roach
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Special Assistant Attorney General
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/s/ Kathryn L. White
Kathryn L. White
Assistant Utah Attorney General
Utah Attorney General's Office
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/s/ Rosemary M. Kennedy
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Assistant Attorney General
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/s/ S. Todd Sipe
S. Todd Sipe
Assistant Attorney General
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/s/ Gregory A. Myszkowski
Gregory A. Myszkowski
Assistant Attorney General
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/s/ Zulma Carrasquillo Almena
Zulma Carrasquillo Almena
Senior Attorney and Special Prosecutor
Diana Jordán-González
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Office of Monopolistic Affairs
Department of Justice of Puerto Rico
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cc:

Via U.S. Mail
Shopify Inc.
Attn: Legal Department
131 Greene Street
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Via U.S. Mail
Shopify Inc.
Attn: Legal Department
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New York, NY 10011

EXHIBIT 1

CALIFORNIA
DEPARTMENT OF JUSTICE

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Attorney General

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April 15, 2025

<u>Via U.S. Mail and Email</u>
Shopify Inc.
Attn: Legal Department
151 O'Connor Street, Ground Floor
Ottawa, Ontario K2P 2L8
Canada
abuse@shopify.com

RE: NOTICE OF ILLEGAL CONDUCT — **EJUICES.COM**

Dear Sir/Madam:

This letter is to advise Shopify Inc. ("Shopify") that it provides online store services to and facilitates sales for a website domain name, ejuices.com, that engages in illegal activities. Ejuices.com advertises, offers for sale, sells, ships, and/or delivers tobacco products in violation of federal and California laws. As detailed below, Ejuices.com:

1. Violated 15 U.S.C. § 376a(b)(4)(A)(iii)(I) by not obtaining full name, birth date, and residential address of the purchaser.

2. Violated 15 U.S.C. § 376a(b)(4)(A)(iii)(II) by not verifying that the purchaser is 21 years or older through the use of a commercially available database or aggregate of databases.

3. Violated 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows: "**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES, AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS.**"

4. Violated 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(I) by shipping packages containing e-cigarettes without requiring a signature from a person of 21 years or older upon delivery.

5. Violated 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II) by using a method of mailing or shipping of e-cigarettes that does not obtain from the person who signs to accept delivery of the shipping container proof, in the form of a valid, government-issued identification bearing a photograph of the individual, that the person is at least the minimum age required for the legal sale or purchase of tobacco products, as determined by the applicable law at the place of delivery.

6. Violated 15 U.S.C. § 376a(a)(3)(D) by not being registered with CDTFA, as required under 15 U.S.C. § 376(a)(1).

7. Violated 15 U.S.C. § 376a(a)(3)(D) by not reporting to CDTFA every shipment of e-cigarettes made into the State, as required under 15 U.S.C. § 376(a)(2).

8. Did not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of federal law, including Ejuices.com:

   a. Violated 18 U.S.C. § 1716E by delivering e-cigarettes using the United States Postal Service ("USPS") mails.

   b. Violated 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products in interstate commerce.[1]

9. Did not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of state law, including Ejuices.com:

   a. Violated California Revenue and Taxation Code § 30101.7(d)(2) by engaging in delivery sales of tobacco products in California without obtaining and maintaining tobacco products distributor license required under California

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[1] Every new tobacco product is subject to the federal Food and Drug Administration's ("FDA") premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 34 e-cigarette products. *See* https://www.fda.gov/tobacco-products/premarket-tobacco-product-applications/premarket-tobacco-product-marketing-granted-orders. Under federal law, unapproved tobacco products are considered adulterated pursuant to 21 U.S.C. § 387b(6)(A). FDA has determined that Ejuices.com offers for sale or distribution to customers in the United States ENDS products that lack a marketing authorization order. *See* https://www.fda.gov/inspections-compliance-enforcement-and-criminal-investigations/warning-letters/ecig-distributors-inc-dba-ejuicescom-695219-10292024.

Business and Professions Code § 22975(a) and accounts required under the California Tobacco Products Tax Law, Cal. Rev. & Tax. Code §§ 30001-30483.

b. Violated California Revenue and Taxation Code § 31002(a)(2) by not collecting from California purchasers California Electronic Cigarette Excise Tax ("CECET").

c. Violated California Revenue and Taxation Code § 31002(f) by not holding a CECET permit with CDTFA.

d. Violated California Revenue and Taxation Code § 31002(d)(2)(A) by making retail sales of e-cigarettes to California purchasers without filing CECET returns with CDTFA.

e. Violated California Revenue and Taxation Code § 31002(d)(1) by not remitting to CDTFA CECET on its retail sales of e-cigarettes to California purchasers.

f. Violated California Revenue and Taxation Code § 31003 by not providing a California purchaser with a receipt or other document for each retail sale of an electronic cigarette that sets out and separately identifies the "California Electronic Cigarette Excise Tax" and the amount paid by the purchaser.

g. Violated California Revenue and Taxation Code § 30123 by not remitting tobacco products excise tax to CDTFA on its sales of tobacco products to California consumers.

h. Violated California Business and Professions Code § 2963(b)(1)(A) by not verifying that the purchaser or recipient of the tobacco product is 21 years of age or older before enrolling a person as a customer, or distributing or selling, or engaging in the nonsale distribution of, the tobacco product.

i. Violated California Business and Professions Code § 22963(b)(1)(B) by not verifying that the billing address on the check or credit card offered for payment by the purchaser matches the address listed in the appropriate database of government records of individuals whose age has been verified to be 21 years or older.

j. Violated California Business and Professions Code § 22963(b)(3) by not submitting to each credit card acquiring company with which the seller has credit card sales identification information in an appropriate form and format so that the words "tobacco product" may be printed in the purchaser's credit card statement when a purchase of a tobacco product is made by credit card payment.

k. Violated California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products.

See Attachment A.

We note that Shopify's policies prohibit merchants from using Shopify's services for illegal activities:[2]

> *You can't use Shopify to do anything that's illegal where you do business.*
>
> We understand laws and regulatory frameworks can be complex, but in choosing a market to enter and products to sell, you, the merchant, are making a commitment to take that market seriously, and we trust and expect you to understand applicable boundaries.

Shopify specifically prohibits sales of age-restricted tobacco products, including e-cigarettes on Shop.[3]

Shopify should know that California's consumer protection laws protect consumers from fraudulent business practices, defective products, and dangerous goods and services, and prohibit unfair and/or unlawful practices. The California Unfair Competition Law ("UCL") prohibits any person from engaging in unfair competition. Under the UCL, unfair competition includes any unlawful, unfair or fraudulent business act or practice and unfair, deceptive, untrue or misleading advertising. Cal. Bus. & Prof. Code, § 17200. The UCL's broad scope permits "tribunals to enjoin on-going wrongful business conduct in whatever context such activity might occur". *Cel-Tech Communications, Inc. v. Los Angeles Cellular Telephone Co.,* 20 Cal.4th 163, 181 (1999). The UCL makes it clear that "a practice may be deemed unfair even if not specifically proscribed by some other law". *Id.* at 180.

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[2] *See* https://www.shopify.com/legal/aup.
[3] *See* https://help.shopify.com/en/manual/online-sales-channels/shop/eligibility/prohibited-products.

We request Shopify's immediate action to suspend all services that enable the website domain name, ejuices.com, to engage in illegal activities, as detailed above. Please provide within **15 days** of this letter Shopify's response of action taken relating to the website domain name ejuices.com. Please direct your response via email to Lesya.Kinnamon@doj.ca.gov.

Sincerely,

Lesya Kinnamon

LESYA KINNAMON
Deputy Attorney General

For ROB BONTA
Attorney General

cc:

Via U.S. Mail
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ATTACHMENT A

CALIFORNIA
DEPARTMENT OF JUSTICE

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March 18, 2025

Via U.S. Mail and Email
ECig Distributors, Inc.
eJuices.com
1100 Palms Airport Drive
Las Vegas, NV 89119
support@ejuices.com

RE: DELIVERY SALES COMPLIANCE LETTER
ECig Distributors, Inc. (d/b/a eJuices.com), ejuices.com

Dear Sir/Madam:

This letter is to advise ECig Distributors, Inc. (d/b/a eJuices.com) (collectively, "eJuices.com") of violations of federal and state laws in your advertising, offering for sale, selling, transferring, shipping, and/or delivering of tobacco products through eJuices.com's website, ejuices.com.

I. Prevent All Cigarette Trafficking Act ("PACT Act")

A. Violations of 15 U.S.C. § 376

Any person who advertises, offers for sale, sells, transfers, and/or ships for profit electronic nicotine delivery systems ("ENDS" or "e-cigarettes"), as defined in 15 U.S.C. § 375(7), in interstate commerce is required to register with the federal Bureau of Alcohol, Tobacco, Firearms and Explosives ("ATF") under the PACT Act. 15 U.S.C. § 376(a)(1). Such persons are also required to register with and submit monthly reports regarding their shipments of e-cigarettes to the State tobacco tax administrator. 15 U.S.C. § 376(a)(1)-(2).

eJuices.com advertises, offers for sale, sells, transfers, and/or ships for profit e-cigarettes from the State of Nevada into the State of California and is therefore required to register with ATF and the State's tobacco tax administrator, *see* 15 U.S.C. § 376(a)(1), and to make monthly reports of its shipments of e-cigarettes, *see* 15 U.S.C. § 376(a)(2). We have confirmed with the State's tobacco tax administrator, the California Department of Tax and Fee Administration ("CDTFA"), that no such registration or reporting for eJuices.com has been made to date.

Our review of eJuices.com's website indicates that it advertises and offers for sale e-cigarettes to customers in other states, including Connecticut, Hawaii, Illinois, Indiana, Maine, Nebraska, Ohio, Oregon, Pennsylvania, Utah, and Wisconsin. eJuices.com should be aware that it is subject to compliance with the PACT Act and other federal and state laws applicable in these states to the sales of e-cigarette products. You should know that the States of Ohio, Oregon, Maine, Nebraska, and Utah prohibit delivery sales of tobacco products directly to consumers in their jurisdictions.

B. Violations of 15 U.S.C. § 376(a)

We are in possession of information that eJuices.com is engaged in delivery sales, as defined in 15 U.S.C. § 375(5), of e-cigarettes through its website, ejuices.com, and operates in violation of 15 U.S.C. § 376a by not complying with federal and state laws generally applicable to sales of e-cigarettes, including laws that impose excise taxes, licensing requirements, and other legal requirements relating to the sale, distribution, or delivery of e-cigarettes. Namely, eJuices.com:

1. Violates 15 U.S.C. § 376a(b)(4)(A)(iii)(I) by not obtaining full name, birth date, and residential address of the purchaser.

2. Violates 15 U.S.C. § 376a(b)(4)(A)(iii)(II) by not verifying that the purchaser is 21 years or older through the use of a commercially available database or aggregate of databases.

3. Violates 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows: "**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES, AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS.**"

4. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(I) by shipping packages containing e-cigarettes without requiring a signature from a person of 21 years or older upon delivery.

5. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II) by using a method of mailing or shipping of e-cigarettes that does not obtain from the person who signs to accept delivery of the shipping container proof, in the form of a valid, government-issued identification bearing a photograph of the individual, that the person is at least the minimum age required for the legal sale or purchase of tobacco products, as determined by the applicable law at the place of delivery.

6. Violates 15 U.S.C. § 376a(a)(3)(D) by not being registered with CDTFA, as required under 15 U.S.C. § 376(a)(1).

7. Violates 15 U.S.C. § 376a(a)(3)(D) by not reporting to CDTFA every shipment of e-cigarettes made into the State, as required under 15 U.S.C. § 376(a)(2).

8. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of federal law, including ejuices.com:

    a. Violates 18 U.S.C. § 1716E by delivering e-cigarettes using the United States Postal Service ("USPS") mails.

    b. Violates 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products in interstate commerce.[1]

9. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of state law, including eJuices.com:

    a. Violates California Revenue and Taxation Code § 30101.7(d)(2) by engaging in delivery sales of tobacco products in California without obtaining and maintaining tobacco products distributor license required under California Business and Professions Code § 22975(a) and accounts required under the California Tobacco Products Tax Law, Cal. Rev. & Tax. Code §§ 30001-30483.

    b. Violates California Revenue and Taxation Code § 31002(a)(2) by not collecting from California purchasers California Electronic Cigarette Excise Tax ("CECET").

    c. Violates California Revenue and Taxation Code § 31002(f) by not holding a CECET permit with CDTFA.

[1] Every new tobacco product is subject to the federal Food and Drug Administration's ("FDA") premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 34 e-cigarette products. *See* https://www.fda.gov/tobacco-products/premarket-tobacco-product-applications/premarket-tobacco-product-marketing-granted-orders. Under federal law, unapproved tobacco products are considered adulterated pursuant to 21 U.S.C. § 387b(6)(A). FDA has determined that eJuices.com offers for sale or distribution to customers in the United States ENDS products that lack a marketing authorization order. *See* https://www.fda.gov/inspections-compliance-enforcement-and-criminal-investigations/warning-letters/ecig-distributors-inc-dba-ejuicescom-695219-10292024.

d. Violates California Revenue and Taxation Code § 31002(d)(2)(A) by making retail sales of e-cigarettes to California purchasers without filing CECET returns with CDTFA.
e. Violates California Revenue and Taxation Code § 31002(d)(1) by not remitting to CDTFA CECET on its retail sales of e-cigarettes to California purchasers.

f. Violates California Revenue and Taxation Code § 31003 by not providing a California purchaser with a receipt or other document for each retail sale of an electronic cigarette that sets out and separately identifies the "California Electronic Cigarette Excise Tax" and the amount paid by the purchaser.

g. Violates California Revenue and Taxation Code § 30123 by not remitting tobacco products excise tax to CDTFA on its sales of tobacco products to California consumers.

h. Violates California Business and Professions Code § 2963(b)(1)(A) by not verifying that the purchaser or recipient of the tobacco product is 21 years of age or older before enrolling a person as a customer, or distributing or selling, or engaging in the nonsale distribution of, the tobacco product.

i. Violates California Business and Professions Code § 22963(b)(1)(B) by not verifying that the billing address on the check or credit card offered for payment by the purchaser matches the address listed in the appropriate database of government records of individuals whose age has been verified to be 21 years or older.

j. Violates California Business and Professions Code § 22963(b)(3) by not submitting to each credit card acquiring company with which the seller has credit card sales identification information in an appropriate form and format so that the words "tobacco product" may be printed in the purchaser's credit card statement when a purchase of a tobacco product is made by credit card payment.

k. Violates California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products.

The PACT Act authorizes a state, through its attorney general, to bring a civil action in a United States district court to prevent and restrain violations of 15 U.S.C. § 375 *et. seq.* and to obtain any other appropriate relief, including civil penalties, money damages, and injunctive or other equitable relief. 15 U.S.C. § 378(c)(1)(A).

Any delivery seller who violates the PACT Act is subject to civil penalties set forth in 15 U.S.C. § 377(b)(1)(A). The remedies available under 15 U.S.C. §§ 377-378 are in addition to any other remedies available under federal, state, local, tribal, or other law. 15 U.S.C. § 378(c)(4).

You should also know that California's consumer protection laws protect consumers from fraudulent business practices, defective products, and dangerous goods and services, and prohibit unfair and/or unlawful practices. The California Unfair Competition Law ("UCL") prohibits any person from engaging in unfair competition. Under the UCL, unfair competition includes any unlawful, unfair or fraudulent business act or practice and unfair, deceptive, untrue or misleading advertising. Cal. Bus. & Prof. Code, § 17200. Any person who violates the UCL is subject to civil penalties of up to $2,500 for each violation under California Business and Professions Code § 17206. These penalties are "cumulative to each other and to the remedies or penalties available under all other laws of this state." Cal. Bus. & Prof. Code § 17205. Also, "[a]ny person who engages, has engaged, or proposes to engage in unfair competition may be enjoined in any court of competent jurisdiction." Cal. Bus. & Prof. Code § 17203.

C. Violations of 18 U.S.C. § 1716E

We are in possession of evidence that eJuices.com delivers e-cigarettes using USPS mails in violation of 18 U.S.C. § 1716E(a).

You should know that any person who knowingly deposits for mailing or delivery, or knowingly causes to be delivered by mail, according to the direction thereon, or at any place at which it is directed to be delivered by the person to whom it is addressed, nonmailable e-cigarettes is subject to criminal penalty under Title 18 of the United States Code and/or imprisoned of up to 1 year. 18 U.S.C. § 1716E(e).

In addition to any other fines and penalties applicable under Title 18 of the United States Code, any person who violates 18 U.S.C. § 1716E is subject to an additional civil penalty in the amount equal to 10 times the retail value of the nonmailable e-cigarettes, including all federal, state, and local taxes. 18 U.S.C. § 1716E(d).

The PACT Act authorizes a state, through its attorney general, to bring a civil action in a United States district court to obtain appropriate relief with respect to a violation of 18 U.S.C. § 1716E. 18 U.S.C. § 1716E(h)(1). Appropriate relief includes injunctive and equitable relief and damages equal to the amount of unpaid taxes on tobacco products mailed in violation of this section 18 U.S.C. § 1716E to addressees in that State, locality, or tribal land. *Id*. The remedies available under 18 U.S.C. § 1716E(h) are in addition to any other remedies available under federal, state, local, or tribal, or other laws. 18 U.S.C. § 1716E(h)(4).

<u>Requested Actions</u>

We request that within **15 days** of this letter, eJuices.com provides **<u>all</u>** of the following:

1. An executed copy of the federal PACT Act registration form and a confirmation of the form's submission to ATF, as required under 15 U.S.C. § 376(a)(1).

2. An executed copy of PACT Act account registration with the State tobacco tax administrator, as required under 15 U.S.C. § 376(a)(1).

3. A complete record of all sales into the State of California, covering the period March 2021 through the present, as required under 15 U.S.C. § 376(a)(2).

4. An executed copy of an agreement with a delivery services provider requiring compliance with:

   a. package labeling requirements under 15 U.S.C. § 376a(a)(1), (b)(1);

   b. signature upon delivery requirements under 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(I);

   c. verification of valid government-issued identification upon delivery requirements under 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II); and

   d. compliance with 18 U.S.C. § 1716E(a) prohibiting shipment using USPS.

5. An executed copy of an agreement with an age verification services provider requiring compliance with:

   a. full name, birth date, and residential address verification required under 15 U.S.C. § 376a(b)(4)(A)(iii)(I);

   b. verification that the purchaser is 21 years or older through the use of a commercially available database or aggregate of databases required under 15 U.S.C. § 376a(b)(4)(A)(iii)(II);

   c. verifying the purchaser is 21 years or older *before* enrolling a person as a customer, or distributing or selling, or engaging in the nonsale distribution of, the tobacco product, as required under California Business and Professions Code § 2963(b)(1)(A); and

d. verifying that the billing address on the check or credit card offered for payment by the purchaser matches the address listed in the appropriate database of government records of individuals whose age has been verified to be 21 years or older, as required under California Business and Professions Code § 22963(b)(1)(B).

6. A copy of an agreement or communications with each credit card acquiring company requiring the words "tobacco product" be printed in the purchaser's credit card statement when a purchase of a tobacco product is made by credit card payment.

7. A statement of how eJuices.com makes a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products, as required under California Business and Professions Code § 22963(b)(3).

8. A copy of a valid tobacco products distributor license issued by CDTFA required under California Revenue and Taxation Code § 30101.7(d)(2) and California Business and Professions Code § 22975(a).

9. A copy of excise tax returns filed with CDTFA, covering the period March 2021 through the present, for remittance of tobacco excise taxes required under California Revenue and Taxation Code § 30123.

10. A copy of a valid CECET permit required under California Revenue and Taxation Code § 31002(f).

11. A copy of CECET returns filed with CDTFA, covering the period July 1, 2022 through the present, as required under California Revenue and Taxation Code § 31002(d)(2)(A); and proof remittance of CECET to CDTFA, as required under California Revenue and Taxation Code § 31002(d)(1).

12. Record of eJuices.com's website pages showing that it no longer offers for sale adulterated or flavored e-cigarettes to California customers.[2]

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[2] California Revenue and Taxation Code § 30101.7(d)(4) requires delivery sellers to comply with "any applicable state law or local ordinance that imposes restrictions on the retail sale of cigarettes or tobacco products directly to the public from a retail location, including Section 104559.5 of the Health and Safety Code, *as if the delivery sales occurred entirely within the state and place*." *Id*. (emphasis added). Section 104559.5 of the Health and Safety Code provides that "[a] tobacco retailer, or any of the tobacco retailer's agents or employees, shall not sell, offer for sale, or possess with the intent to sell or offer for sale, a flavored tobacco product or a tobacco product flavor enhancer." *Id*. § 104559.5(b)(1).

Any failure to comply with applicable federal and state laws and provide all of the information as requested may result in a formal referral to the federal Bureau of Alcohol, Tobacco, Firearms and Explosives for inclusion on the PACT Act non-compliant list, *see* 15 U.S.C. § 376a(e)(1),(6), and additional enforcement actions as appropriate under federal and state laws.

Please note you must direct your response **via email** to Lesya.Kinnamon@doj.ca.gov and to the following address:

California Department of Justice
Attn: Lesya Kinnamon
1300 I Street, Ste 125
Sacramento, CA 95814

Sincerely,

Lesya Kinnamon

LESYA KINNAMON
Deputy Attorney General

For ROB BONTA
Attorney General

cc:

Via U.S. Mail
Shipping Fulfilment
eJuices.com
3395 S. Jones Blvd., PMB #180
Las Vegas, NV 89146-6729

Via U.S. Mail
ECig Distributors, Inc.
eJuices.com
Paul Davey
William Wilson
971 Amara Way
Henderson, NV, 89052

Via Email
Connecticut Office of the Attorney General
Attn: Heather Wilson
165 Capitol Avenue
Hartford, CT 06106
heatherj.wilson@ct.gov

Via Email
Office of the Illinois Attorney General
Attn: Joshua Turner
500 S. Second Street
Springfield, Illinois 62701
Joshua.Turner@ilag.gov

cc:

Via Email
Department of Attorney General of Hawaii
Attn: Chelsea Noelani Okamoto
707 Richards Street, Suite 403
Honolulu, HI 96813
chelsea.n.okamoto@hawaii.gov

Via Email
Office of the Indiana Attorney General
Attn: Kara Burgess
302 W. Washington Street IGCS-5th Floor
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Kara.Burgess@atg.in.gov

Via Email
Office of the Maine Attorney General
Attn: Elizabeth Reardon
6 State House Station
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elizabeth.Reardon@maine.gov

Via Email
Nebraska Attorney General's Office
Attn: Daniel Muellemen
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Via Email
Ohio the Attorney General's Office
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30 E. Broad Street, 26th Floor
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Via Email
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Attn: Kristen Gilman
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rbuczeskie@attorneygeneral.gov

Via Email
Utah Attorney General's Office
Attn: Kathryn White
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Via Email
Wisconsin Attorney General's Office
Attn: Gregory A. Myszkowski
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Madison, WI 53707
myszkowskiga@doj.state.wi.us

CALIFORNIA
DEPARTMENT OF JUSTICE

Rob Bonta
Attorney General

1300 I STREET, SUITE 125
P.O. BOX 944255
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Public: (916) 445-9555
Telephone: (916) 210-6093
Facsimile: (916) 327-2319
E-Mail: Lesya.Kinnamon@doj.ca.gov

April 15, 2025

<u>Via U.S. Mail and Email</u>
Shopify Inc.
Attn: Legal Department
151 O'Connor Street, Ground Floor
Ottawa, Ontario K2P 2L8
Canada
abuse@shopify.com

RE: NOTICE OF ILLEGAL CONDUCT – **THEFOMOCULTURE.COM**

Dear Sir/Madam:

This letter is to advise Shopify Inc. ("Shopify") that it provides online store services to and facilitates sales for a website domain name, thefomoculture.com, that engages in illegal activities. Thefomoculture.com advertises, offers for sale, sells, ships, and/or delivers tobacco products in violation of federal and California laws. As detailed below, Thefomoculture.com:

1. Violated 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows: "**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES, AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS.**"

2. Violated 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(I) by shipping packages containing e-cigarettes without requiring a signature from a person of 21 years or older upon delivery.

3. Violated 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II) by using a method of mailing or shipping of e-cigarettes that does not obtain from the person who signs to accept delivery of the shipping container proof, in the form of a valid, government-issued identification bearing a photograph of the individual, that the person is at least the minimum age required for the legal sale or purchase of tobacco products, as determined by the applicable law at the place of delivery.

4. Violated 15 U.S.C. § 376a(a)(3)(D) by not being registered with CDTFA, as required under 15 U.S.C. § 376(a)(1).

5. Violated 15 U.S.C. § 376a(a)(3)(D) by not reporting to CDTFA every shipment of e-cigarettes made into the State, as required under 15 U.S.C. § 376(a)(2).

6. Did not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of federal law, including Thefomoculture.com:

   a. Violated 18 U.S.C. § 1716E by delivering e-cigarettes using the United States Postal Service ("USPS") mails.

   b. Violated 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products in interstate commerce.[1]

7. Did not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of state law, including Thefomoculture.com:

   a. Violated California Revenue and Taxation Code § 30101.7(d)(2) by engaging in delivery sales of tobacco products in California without obtaining and maintaining tobacco products distributor license required under California Business and Professions Code § 22975(a) and accounts required under the California Tobacco Products Tax Law, Cal. Rev. & Tax. Code §§ 30001-30483.

   b. Violated California Revenue and Taxation Code § 31002(a)(2) by not collecting from California purchasers California Electronic Cigarette Excise Tax ("CECET").

   c. Violated California Revenue and Taxation Code § 31002(f) by not holding a CECET permit with CDTFA.

   d. Violated California Revenue and Taxation Code § 31002(d)(2)(A) by making retail sales of e-cigarettes to California purchasers without filing CECET returns with CDTFA.

   e. Violated California Revenue and Taxation Code § 31002(d)(1) by not remitting to CDTFA CECET on its retail sales of e-cigarettes to California purchasers.

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[1] Every new tobacco product is subject to the federal Food and Drug Administration's ("FDA") premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 34 e-cigarette products. *See* https://www.fda.gov/tobacco-products/premarket-tobacco-product-applications/premarket-tobacco-product-marketing-granted-orders. Under federal law, unapproved tobacco products are considered adulterated pursuant to 21 U.S.C. § 387b(6)(A). FDA has determined that Thefomoculture.com offers for sale or distribution to customers in the United States ENDS products that lack a marketing authorization order. *See* https://www.fda.gov/inspections-compliance-enforcement-and-criminal-investigations/warning-letters/htxw-llc-dba-fomo-culture-689163-07312024.

f. Violated California Revenue and Taxation Code § 31003 by not providing a California purchaser with a receipt or other document for each retail sale of an electronic cigarette that sets out and separately identifies the "California Electronic Cigarette Excise Tax" and the amount paid by the purchaser.

g. Violated California Revenue and Taxation Code § 30123 by not remitting tobacco products excise tax to CDTFA on its sales of tobacco products to California consumers.

h. Violated California Business and Professions Code § 22963(b)(3) by not submitting to each credit card acquiring company with which the seller has credit card sales identification information in an appropriate form and format so that the words "tobacco product" may be printed in the purchaser's credit card statement when a purchase of a tobacco product is made by credit card payment.

i. Violated California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products.

See Attachment A.

We note that Shopify's policies prohibit merchants from using Shopify's services for illegal activities:[2]

> *You can't use Shopify to do anything that's illegal where you do business.*
> We understand laws and regulatory frameworks can be complex, but in choosing a market to enter and products to sell, you, the merchant, are making a commitment to take that market seriously, and we trust and expect you to understand applicable boundaries.

Shopify specifically prohibits sales of age-restricted tobacco products, including e-cigarettes on Shop.[3]

Shopify should know that California's consumer protection laws protect consumers from fraudulent business practices, defective products, and dangerous goods and services, and prohibit unfair and/or unlawful practices. The California Unfair Competition Law ("UCL") prohibits any person from engaging in unfair competition. Under the UCL, unfair competition includes any unlawful, unfair or fraudulent business act or practice and unfair, deceptive, untrue or misleading advertising. Cal. Bus. & Prof. Code, § 17200. The UCL's broad scope permits "tribunals to enjoin on-going wrongful business conduct in whatever context such activity might occur". *Cel-Tech Communications, Inc. v. Los Angeles Cellular Telephone Co.*, 20 Cal.4th 163, 181 (1999). The UCL makes it clear that "a practice may be deemed unfair even if not specifically proscribed by some other law". *Id*. at 180.

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[2] *See* https://www.shopify.com/legal/aup.
[3] *See* https://help.shopify.com/en/manual/online-sales-channels/shop/eligibility/prohibited-products.

We request Shopify's immediate action to suspend all services that enable the website domain name, thefomoculture.com, to engage in illegal activities, as detailed above. Please provide within **15 days** of this letter Shopify's response of the action taken relating to the website domain name thefomoculture.com. Please direct your response via email to Lesya.Kinnamon@doj.ca.gov.

Sincerely,

Lesya Kinnamon

LESYA KINNAMON
Deputy Attorney General

For ROB BONTA
Attorney General

cc:

Via U.S. Mail
Shopify Inc.
Attn: Legal Department
148 Lafayette Street
New York, NY 10012

Via Email
Connecticut Office of the Attorney General
Attn: Heather Wilson
165 Capitol Avenue
Hartford, CT 06106
heatherj.wilson@ct.gov

Via Email
Department of Attorney General of Hawaii
Attn: Chelsea Noelani Okamoto
707 Richards Street, Suite 403
Honolulu, HI 96813
chelsea.n.okamoto@hawaii.gov

Via Email
Office of the Maine Attorney General
Attn: Elizabeth Reardon
6 State House Station
Augusta, ME 04333
elizabeth.Reardon@maine.gov

Via Email
Ohio the Attorney General's Office
Attn: Christopher Gawronski
30 E. Broad Street, 26th Floor
Columbus, OH 43215
christopher.gawronski@ohioago.gov

Via Email
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Attn: Joshua Turner
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Joshua.Turner@ilag.gov

Via Email
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2112 State Capitol Building
Lincoln, NE 68509
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cc:

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Attn: Rebeka Buczeskie
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rbuczeskie@attorneygeneral.gov

Via Email
Utah Attorney General's Office
Attn: Kathryn White
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Salt Lake City, UT 84114
kathrynwhite@agutah.gov

Via Email
Wisconsin Attorney General's Office
Attn: Gregory A. Myszkowski
17 West Main Street
Madison, WI 53707
myszkowskiga@doj.state.wi.us

SA2024304478

ATTACHMENT A

CALIFORNIA
DEPARTMENT OF JUSTICE

Rob Bonta
Attorney General

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P.O. BOX 944255
SACRAMENTO, CA 94244-2550

Public: (916) 445-9555
Telephone: (916) 210-6093
Facsimile: (916) 327-2319
E-Mail: Lesya.Kinnamon@doj.ca.gov

March 18, 2025

<u>Via U.S. Mail and Email</u>
HTXW LLC
FOMO Culture
7221 Harwin Drive
Houston, TX 77036
thefomoculture@gmail.com

RE: DELIVERY SALES COMPLIANCE LETTER
HTXW LLC (d/b/a FOMO Culture), www.thefomoculture.com

Dear Sir/Madam:

This letter is to advise HTXW LLC (d/b/a FOMO Culture) (collectively, "Fomo Culture") of violations of federal and state law in your advertising, offering for sale, selling, transferring, shipping, and/or delivering of tobacco products through Fomo Culture's website, www.thefomoculture.com.

I. Prevent All Cigarette Trafficking Act ("PACT Act")

A. Violations of 15 U.S.C. § 376

Any person who advertises, offers for sale, sells, transfers, and/or ships for profit electronic nicotine delivery systems ("ENDS" or "e-cigarettes"), as defined in 15 U.S.C. § 375(7), in interstate commerce is required to register with the federal Bureau of Alcohol, Tobacco, Firearms and Explosives ("ATF") under the PACT Act. 15 U.S.C. § 376(a)(1). Such persons are also required to register with and submit monthly reports regarding their shipments of e-cigarettes to the State tobacco tax administrator. 15 U.S.C. § 376(a)(1)-(2).

Fomo Culture advertises, offers for sale, sells, transfers, and/or ships for profit e-cigarettes from the State of Texas into the State of California and is therefore required to register with ATF and the State's tobacco tax administrator, *see* 15 U.S.C. § 376(a)(1), and to make monthly reports of its shipments of e-cigarettes, *see* 15 U.S.C. § 376(a)(2). We have confirmed with the State's tobacco tax administrator, the California Department of Tax and Fee Administration ("CDTFA"), that no such registration or reporting for Fomo Culture has been made to date.

Our review of Fomo Culture's website indicates that it advertises and offers for sale e-cigarettes to customers in other states, including Connecticut, Hawaii, Illinois, Indiana, Maine, Nebraska, Ohio, Oregon, Pennsylvania, Utah, and Wisconsin. Fomo Culture should be aware that it is subject to compliance with the PACT Act and other federal and state laws applicable in these states to the sales of e-cigarette products. You should know that the States of Ohio,[1] Oregon,[2] Maine,[3] Nebraska,[4] and Utah[5] prohibit delivery sales of tobacco products directly to consumers in their jurisdictions.

B. Violations of 15 U.S.C. § 376(a)

We are in possession of information that Fomo Culture is engaged in delivery sales, as defined in 15 U.S.C. § 375(5), of e-cigarettes through its website, www.thefomoculture.com, and operates in violation of 15 U.S.C. § 376a by not complying with federal and state laws generally applicable to sales of e-cigarettes, including laws that impose excise taxes, licensing requirements, and other legal requirements relating to the sale, distribution, or delivery of e-cigarettes. Namely, Fomo Culture:

1. Violations 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows: "**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES, AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS.**"

2. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(I) by shipping packages containing e-cigarettes without requiring a signature from a person of 21 years or older upon delivery.

3. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II) by using a method of mailing or shipping of e-cigarettes that does not obtain from the person who signs to accept delivery of the shipping container proof, in the form of a valid, government-issued identification bearing a photograph of the individual, that the person is at least the minimum age required for the legal sale or purchase of tobacco products, as determined by the applicable law at the place of delivery.

4. Violates 15 U.S.C. § 376a(a)(3)(D) by not being registered with CDTFA, as required under 15 U.S.C. § 376(a)(1).

5. Violates 15 U.S.C. § 376a(a)(3)(D) by not reporting to CDTFA every shipment of e-cigarettes made into the State, as required under 15 U.S.C. § 376(a)(2).

---

[1] See Ohio Rev. Code § 2927.023.
[2] See ORS 180.441.
[3] See 22 M.R.S. § 1555-F (2025).
[4] See Neb. Rev. Stat. § 28-1429.05.
[5] See Utah Code §§ 76-10-105.1, 59-14-808, 59-14-509.

6. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of federal law, including Fomo Culture:

   a. Violates 18 U.S.C. § 1716E by delivering e-cigarettes using the United States Postal Service ("USPS") mails.

   b. Violates 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products in interstate commerce.[6]

7. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of state law, including Fomo Culture:

   a. Violates California Revenue and Taxation Code § 30101.7(d)(2) by engaging in delivery sales of tobacco products in California without obtaining and maintaining tobacco products distributor license required under California Business and Professions Code § 22975(a) and accounts required under the California Tobacco Products Tax Law, Cal. Rev. & Tax. Code §§ 30001-30483.

   b. Violates California Revenue and Taxation Code § 31002(a)(2) by not collecting from California purchasers California Electronic Cigarette Excise Tax ("CECET").

   c. Violates California Revenue and Taxation Code § 31002(f) by not holding a CECET permit with CDTFA.

   d. Violates California Revenue and Taxation Code § 31002(d)(2)(A) by making retail sales of e-cigarettes to California purchasers without filing CECET returns with CDTFA.

   e. Violates California Revenue and Taxation Code § 31002(d)(1) by not remitting to CDTFA CECET on its retail sales of e-cigarettes to California purchasers.

[6] Every new tobacco product is subject to the federal Food and Drug Administration's ("FDA") premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 34 e-cigarette products. *See* https://www.fda.gov/tobacco-products/premarket-tobacco-product-applications/premarket-tobacco-product-marketing-granted-orders. Under federal law, unapproved tobacco products are considered adulterated pursuant to 21 U.S.C. § 387b(6)(A). FDA has determined that Fomo Culture offers for sale or distribution to customers in the United States ENDS products that lack a marketing authorization order. *See* https://www.fda.gov/inspections-compliance-enforcement-and-criminal-investigations/warning-letters/htxw-llc-dba-fomo-culture-689163-07312024.

f. Violates California Revenue and Taxation Code § 31003 by not providing a California purchaser with a receipt or other document for each retail sale of an electronic cigarette that sets out and separately identifies the "California Electronic Cigarette Excise Tax" and the amount paid by the purchaser.

g. Violates California Revenue and Taxation Code § 30123 by not remitting tobacco products excise tax to CDTFA on its sales of tobacco products to California consumers.

h. Violates California Business and Professions Code § 22963(b)(3) by not submitting to each credit card acquiring company with which the seller has credit card sales identification information in an appropriate form and format so that the words "tobacco product" may be printed in the purchaser's credit card statement when a purchase of a tobacco product is made by credit card payment.

i. Violates California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products.

The PACT Act authorizes a state, through its attorney general, to bring a civil action in a United States district court to prevent and restrain violations of 15 U.S.C. § 375 *et. seq.* and to obtain any other appropriate relief, including civil penalties, money damages, and injunctive or other equitable relief. 15 U.S.C. § 378(c)(1)(A).

Any delivery seller who violates the PACT Act is subject to civil penalties set forth in 15 U.S.C. § 377(b)(1)(A). The remedies available under 15 U.S.C. §§ 377-378 are in addition to any other remedies available under federal, state, local, tribal, or other law. 15 U.S.C. § 378(c)(4).

You should also know that California's consumer protection laws protect consumers from fraudulent business practices, defective products, and dangerous goods and services, and prohibit unfair and/or unlawful practices. The California Unfair Competition Law ("UCL") prohibits any person from engaging in unfair competition. Under the UCL, unfair competition includes any unlawful, unfair or fraudulent business act or practice and unfair, deceptive, untrue or misleading advertising. Cal. Bus. & Prof. Code, § 17200. Any person who violates the UCL is subject to civil penalties of up to $2,500 for each violation under California Business and Professions Code § 17206. These penalties are "cumulative to each other and to the remedies or penalties available under all other laws of this state." Cal. Bus. & Prof. Code § 17205. Also, "[a]ny person who engages, has engaged, or proposes to engage in unfair competition may be enjoined in any court of competent jurisdiction." Cal. Bus. & Prof. Code § 17203.

C. Violations of 18 U.S.C. § 1716E

We are in possession of evidence that Fomo Culture delivers e-cigarettes using USPS mails in violation of 18 U.S.C. § 1716E(a).

You should know that any person who knowingly deposits for mailing or delivery, or knowingly causes to be delivered by mail, according to the direction thereon, or at any place at which it is directed to be delivered by the person to whom it is addressed, nonmailable e-cigarettes is subject to criminal penalty under Title 18 of the United States Code and/or imprisoned of up to 1 year. 18 U.S.C. § 1716E(e).

In addition to any other fines and penalties applicable under Title 18 of the United States Code, any person who violates 18 U.S.C. § 1716E is subject to an additional civil penalty in the amount equal to 10 times the retail value of the nonmailable e-cigarettes, including all federal, state, and local taxes. 18 U.S.C. § 1716E(d).

The PACT Act authorizes a state, through its attorney general, to bring a civil action in a United States district court to obtain appropriate relief with respect to a violation of 18 U.S.C. § 1716E. 18 U.S.C. § 1716E(h)(1). Appropriate relief includes injunctive and equitable relief and damages equal to the amount of unpaid taxes on tobacco products mailed in violation of this section 18 U.S.C. § 1716E to addressees in that State, locality, or tribal land. *Id*. The remedies available under 18 U.S.C. § 1716E(h) are in addition to any other remedies available under federal, state, local, or tribal, or other laws. 18 U.S.C. § 1716E(h)(4).

Requested Actions

We request that within **15 days** of this letter, Fomo Culture provides **all** of the following:

1. An executed copy of the federal PACT Act registration form and a confirmation of the form's submission to ATF, as required under 15 U.S.C. § 376(a)(1).

2. An executed copy of PACT Act account registration with CDTFA, as required under 15 U.S.C. § 376(a)(1).

3. A complete record of all sales into the State of California, covering the period March 2021 through the present, as required under 15 U.S.C. § 376(a)(2).

4. An executed copy of an agreement with a delivery services provider requiring compliance with:

   a. package labeling requirements under 15 U.S.C. § 376a(a)(1), (b)(1);

   b. signature upon delivery requirements under 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(I);

   c. verification of valid government-issued identification upon delivery requirements under 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II); and

   d. compliance with 18 U.S.C. § 1716E(a) prohibiting shipment using USPS.

5. An executed copy of an agreement with an age verification services provider requiring compliance with:

   a. full name, birth date, and residential address verification required under 15 U.S.C. § 376a(b)(4)(A)(iii)(I);

b. verification that the purchaser is 21 years or older through the use of a commercially available database or aggregate of databases required under 15 U.S.C. § 376a(b)(4)(A)(iii)(II);

c. verification that the purchaser is 21 years or older *before* enrolling a person as a customer, or distributing or selling, or engaging in the nonsale distribution of, the tobacco product, as required under California Business and Professions Code § 2963(b)(1)(A); and

d. verification that the billing address on the check or credit card offered for payment by the purchaser matches the address listed in the appropriate database of government records of individuals whose age has been verified to be 21 years or older, as required under California Business and Professions Code § 22963(b)(1)(B).

6. A copy of an agreement or communications with each credit card acquiring company requiring the words "tobacco product" be printed in the purchaser's credit card statement when a purchase of a tobacco product is made by credit card payment.

7. A statement of how Fomo Culture makes a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products, as required under California Business and Professions Code § 22963(b)(3).

8. A copy of a valid tobacco products distributor license issued by CDTFA required under California Revenue and Taxation Code § 30101.7(d)(2) and California Business and Professions Code § 22975(a).

9. A copy of excise tax returns filed with CDTFA, covering the period March 2021 through the present, for remittance of tobacco excise taxes required under California Revenue and Taxation Code § 30123.

10. A copy of a valid CECET permit required under California Revenue and Taxation Code § 31002(f).

11. A copy of CECET returns filed with CDTFA, covering the period July 1, 2022 through the present, as required under California Revenue and Taxation Code § 31002(d)(2)(A); and proof remittance of CECET to CDTFA, as required under California Revenue and Taxation Code § 31002(d)(1).

12. Record of Fomo Culture's website pages showing that it no longer offers for sale adulterated or flavored e-cigarettes to California consumers.[7]

Any failure to comply with applicable federal and state laws and provide all of the information as requested may result in a formal referral to the federal Bureau of Alcohol, Tobacco, Firearms and Explosives for inclusion on the PACT Act non-compliant list, *see* 15 U.S.C. § 376a(e)(1),(6), and additional enforcement actions as appropriate under federal and state laws.

Please note you must direct your response **via email** to Lesya.Kinnamon@doj.ca.gov and to the following address:

California Department of Justice
Attn: Lesya Kinnamon
1300 I Street, Ste 125
Sacramento, CA 95814

Sincerely,

Lesya Kinnamon

LESYA KINNAMON
Deputy Attorney General

For ROB BONTA
Attorney General

cc:

<u>Via U.S. Mail</u>
HTXW LLC
HTX Wholesale
Attn: Tanveer M Sunesara
11130 Fermill Ct
Richmond, TX 77407

<u>Via U.S. Mail</u>
HTXW LLC
Attn: Parthkumar Patel
4911 Harrow Ranch Ct
Katy, TX 77449

---

[7] California Revenue and Taxation Code § 30101.7(d)(4) requires delivery sellers to comply with "any applicable state law or local ordinance that imposes restrictions on the retail sale of cigarettes or tobacco products directly to the public from a retail location, including Section 104559.5 of the Health and Safety Code, *as if the delivery sales occurred entirely within the state and place*." *Id*. (emphasis added). Section 104559.5 of the Health and Safety Code provides that "[a] tobacco retailer, or any of the tobacco retailer's agents or employees, shall not sell, offer for sale, or possess with the intent to sell or offer for sale, a flavored tobacco product or a tobacco product flavor enhancer." *Id*. § 104559.5(b)(1).

cc:

Via U.S. Mail
HTXW LLC
Attn: Shehzad Hussain Agharia
18310 Cairnbrogie Ct
Richmond, TX 77407

Via Email
Connecticut Office of the Attorney General
Attn: Heather Wilson
165 Capitol Avenue
Hartford, CT 06106
heatherj.wilson@ct.gov

Via Email
Office of the Illinois Attorney General
Attn: Joshua Turner
500 S. Second Street
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Joshua.Turner@ilag.gov

Via Email
Department of Attorney General of Hawaii
Attn: Chelsea Noelani Okamoto
707 Richards Street, Suite 403
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Via Email
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Via Email
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myszkowskiga@doj.state.wi.us

CALIFORNIA
DEPARTMENT OF JUSTICE

Rob Bonta
Attorney General

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E-Mail: Lesya.Kinnamon@doj.ca.gov

April 15, 2025

Via U.S. Mail and Email
Shopify Inc.
Attn: Legal Department
151 O'Connor Street, Ground Floor
Ottawa, Ontario K2P 2L8
Canada
abuse@shopify.com

RE: NOTICE OF ILLEGAL CONDUCT— **FUNNYVAPES.COM**

Dear Sir/Madam:

This letter is to advise Shopify Inc. ("Shopify") that it provides online store services to and facilitates sales for the domain name, funnyvapes.com, that engages in illegal activities. Funnyvapes.com advertises, offers for sale, sells, ships, and/or delivers tobacco products in violation of federal and California laws. As detailed below, Funnyvapes.com:

1. Violated 15 U.S.C. § 376a(b)(4)(A)(iii)(I) by not obtaining full name, birth date, and residential address of the purchaser.

2. Violated 15 U.S.C. § 376a(b)(4)(A)(iii)(II) by not verifying that the purchaser is 21 years or older through the use of a commercially available database or aggregate of databases.

3. Violated 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows: "**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES, AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS.**"

4. Violated 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(I) by shipping packages containing e-cigarettes without requiring a signature from a person of 21 years or older upon delivery.

5. Violated 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II) by using a method of mailing or shipping of e-cigarettes that does not obtain from the person who signs to accept delivery of the shipping container proof, in the form of a valid, government-issued identification bearing a photograph of the individual, that the person is at least the minimum age required for the legal sale or purchase of tobacco products, as determined by the applicable law at the place of delivery.

6. Violated 15 U.S.C. § 376a(a)(3)(D) by not being registered with CDTFA, as required under 15 U.S.C. § 376(a)(1).

7. Violated 15 U.S.C. § 376a(a)(3)(D) by not reporting to CDTFA every shipment of e-cigarettes made into the State, as required under 15 U.S.C. § 376(a)(2).

8. Did not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of federal law, including Funnyvapes.com:

   a. Violated 18 U.S.C. § 1716E by delivering e-cigarettes using the United States Postal Service (“USPS”) mails.

   b. Violated 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products in interstate commerce.[1]

9. Did not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of state law, including Funnyvapes.com:

   a. Violated California Revenue and Taxation Code § 30101.7(d)(2) by engaging in delivery sales of tobacco products in California without obtaining and maintaining tobacco products distributor license required under California

[1] Every new tobacco product is subject to the federal Food and Drug Administration’s (“FDA”) premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 34 e-cigarette products. *See* https://www.fda.gov/tobacco-products/premarket-tobacco-product-applications/premarket-tobacco-product-marketing-granted-orders. Under federal law, unapproved tobacco products are considered adulterated pursuant to 21 U.S.C. § 387b(6)(A). FDA has determined that Funnyvapes.com offers for sale or distribution to customers in the United States ENDS products that lack a marketing authorization order. *See* https://www.fda.gov/inspections-compliance-enforcement-and-criminal-investigations/warning-letters/funny-vapes-695288-10292024.

Business and Professions Code § 22975(a) and accounts required under the California Tobacco Products Tax Law, Cal. Rev. & Tax. Code §§ 30001-30483.

b. Violated California Revenue and Taxation Code § 31002(a)(2) by not collecting from California purchasers California Electronic Cigarette Excise Tax (“CECET”).

c. Violated California Revenue and Taxation Code § 31002(f) by not holding a CECET permit with CDTFA.

d. Violated California Revenue and Taxation Code § 31002(d)(2)(A) by making retail sales of e-cigarettes to California purchasers without filing CECET returns with CDTFA.

e. Violated California Revenue and Taxation Code § 31002(d)(1) by not remitting to CDTFA CECET on its retail sales of e-cigarettes to California purchasers.

f. Violated California Revenue and Taxation Code § 31003 by not providing a California purchaser with a receipt or other document for each retail sale of an electronic cigarette that sets out and separately identifies the “California Electronic Cigarette Excise Tax” and the amount paid by the purchaser.

g. Violated California Revenue and Taxation Code § 30123 by not remitting tobacco products excise tax to CDTFA on its sales of tobacco products to California consumers.

h. Violated California Business and Professions Code § 2963(b)(1)(A) by not verifying that the purchaser or recipient of the tobacco product is 21 years of age or older before enrolling a person as a customer, or distributing or selling, or engaging in the nonsale distribution of, the tobacco product.

i. Violated California Business and Professions Code § 22963(b)(1)(B) by not verifying that the billing address on the check or credit card offered for payment by the purchaser matches the address listed in the appropriate database of government records of individuals whose age has been verified to be 21 years or older.

j. Violated California Business and Professions Code § 22963(b)(3) by not submitting to each credit card acquiring company with which the seller has credit card sales identification information in an appropriate form and format so that the words "tobacco product" may be printed in the purchaser's credit card statement when a purchase of a tobacco product is made by credit card payment.

k. Violated California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products.

See Attachment A.

We note that Shopify's policies prohibit merchants from using Shopify's services for illegal activities:[2]

> *You can't use Shopify to do anything that's illegal where you do business.*
>
> We understand laws and regulatory frameworks can be complex, but in choosing a market to enter and products to sell, you, the merchant, are making a commitment to take that market seriously, and we trust and expect you to understand applicable boundaries.

Shopify specifically prohibits sales of age-restricted tobacco products, including e-cigarettes on Shop.[3]

Shopify should know that the California's consumer protection laws protect consumers from fraudulent business practices, defective products, and dangerous goods and services, and prohibit unfair and/or unlawful practices. The California Unfair Competition Law ("UCL") prohibits any person from engaging in unfair competition. Under the UCL, unfair competition includes any unlawful, unfair or fraudulent business act or practice and unfair, deceptive, untrue or misleading advertising. Cal. Bus. & Prof. Code, § 17200. The UCL's broad scope permits "tribunals to enjoin on-going wrongful business conduct in whatever context such activity might occur". *Cel-Tech Communications, Inc. v. Los Angeles Cellular Telephone Co.*, 20 Cal.4th 163, 181 (1999). The UCL makes it clear that "a practice may be deemed unfair even if not specifically proscribed by some other law". *Id.* at 180.

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[2] *See* https://www.shopify.com/legal/aup.
[3] *See* https://help.shopify.com/en/manual/online-sales-channels/shop/eligibility/prohibited-products.

We request Shopify's immediate action to suspend all services that enable the website domain name, funnyvapes.com, to engage in illegal activities, as detailed above. Please provide within **15 days** of this letter Shopify's response of the action taken relating to the website domain name funnyvapes.com. Please direct your response via email to Lesya.Kinnamon@doj.ca.gov.

Sincerely,

Lesya Kinnamon

LESYA KINNAMON
Deputy Attorney General

For ROB BONTA
Attorney General

cc:

Via U.S. Mail
Shopify Inc.
Attn: Legal Department
148 Lafayette Street
New York, NY 10012

Via Email
Connecticut Office of the Attorney General
Attn: Heather Wilson
165 Capitol Avenue
Hartford, CT 06106
heatherj.wilson@ct.gov

Via Email
Office of the Illinois Attorney General
Attn: Joshua Turner
500 S. Second Street
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Joshua.Turner@ilag.gov

Via Email
Department of Attorney General of Hawaii
Attn: Chelsea Noelani Okamoto
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chelsea.n.okamoto@hawaii.gov

Via Email
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cc:

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Via Email
Utah Attorney General's Office
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kathrynwhite@agutah.gov

cc:

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17 West Main Street
Madison, WI 53707
myszkowskiga@doj.state.wi.us

ATTACHMENT A

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DEPARTMENT OF JUSTICE

Rob Bonta
Attorney General

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Telephone: (916) 210-6093
Facsimile: (916) 327-2319
E-Mail: Lesya.Kinnamon@doj.ca.gov

March 18, 2025

Via U.S. Mail and Email
Phoenix Mariners Export, Inc
Funny Vapes
1733 SW 22nd Street
Coral Gables, FL 33145
info@funnyvapes.com

RE: DELIVERY SALES COMPLIANCE LETTER
Phoenix Mariners Export, Inc (d/b/a Funny Vapes), www.funnyvapes.com

Dear Sir/Madam:

This letter is to advise Phoenix Mariners Export, Inc (d/b/a Funny Vapes) (collectively, "Funny Vapes") of violations of federal and state law in your advertising, offering for sale, selling, transferring, shipping, and/or delivering of tobacco products through Funny Vapes' website, www.funnyvapes.com.

I. Prevent All Cigarette Trafficking Act ("PACT Act")

A. Violations of 15 U.S.C. § 376

Any person who advertises, offers for sale, sells, transfers, and/or ships for profit electronic nicotine delivery systems ("ENDS" or "e-cigarettes"), as defined in 15 U.S.C. § 375(7), in interstate commerce is required to register with the federal Bureau of Alcohol, Tobacco, Firearms and Explosives ("ATF") under the PACT Act. 15 U.S.C. § 376(a)(1). Such persons are also required to register with and submit monthly reports regarding their shipments of e-cigarettes to the State tobacco tax administrator. 15 U.S.C. § 376(a)(1)-(2).

Funny Vapes advertises, offers for sale, sells, transfers, and/or ships for profit e-cigarettes from the State of Florida into the State of California and is therefore required to register with ATF and the State's tobacco tax administrator, *see* 15 U.S.C. § 376(a)(1), and to make monthly reports of its shipments of e-cigarettes, *see* 15 U.S.C. § 376(a)(2). We have confirmed with the State's tobacco tax administrator, the California Department of Tax and Fee Administration ("CDTFA"), that no such registration or reporting for Funny Vapes has been made to date.

Our review Funny Vapes' website indicates that it advertises and offers for sale e-cigarettes to customers in other states, including Connecticut, Hawaii, Illinois, Indiana, Maine, Nebraska, Ohio, Oregon, Pennsylvania, Utah, and Wisconsin. Funny Vapes should be aware that it is subject to compliance with the PACT Act and other federal and state laws applicable in these states to the sales of e-cigarette products. You should know that the States of Ohio,[1] Oregon,[2] Maine,[3] Nebraska,[4] and Utah[5] prohibit delivery sales of tobacco products directly to consumers in their jurisdictions.

B. Violations of 15 U.S.C. § 376(a)

We are in possession of information that Funny Vapes is engaged in delivery sales, as defined in 15 U.S.C. § 375(5), of e-cigarettes through its website, www.funnyvapes.com, and operates in violation of 15 U.S.C. § 376a by not complying with federal and state laws generally applicable to sales of e-cigarettes, including laws that impose excise taxes, licensing requirements, and other legal requirements relating to the sale, distribution, or delivery of e-cigarettes. Namely, Funny Vapes:

1. Violates 15 U.S.C. § 376a(b)(4)(A)(iii)(I) by not obtaining full name, birth date, and residential address of the purchaser.

2. Violates 15 U.S.C. § 376a(b)(4)(A)(iii)(II) by not verifying that the purchaser is 21 years or older through the use of a commercially available database or aggregate of databases.

3. Violates 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows: "**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES, AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS.**"

4. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(I) by shipping packages containing e-cigarettes without requiring a signature from a person of 21 years or older upon delivery.

5. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II) by using a method of mailing or shipping of e-cigarettes that does not obtain from the person who signs to accept

[1] See Ohio Rev. Code § 2927.023.
[2] See ORS 180.441.
[3] See 22 M.R.S. § 1555-F (2025).
[4] See Neb. Rev. Stat. § 28-1429.05.
[5] See Utah Code §§ 76-10-105.1, 59-14-808, 59-14-509.

delivery of the shipping container proof, in the form of a valid, government-issued identification bearing a photograph of the individual, that the person is at least the minimum age required for the legal sale or purchase of tobacco products, as determined by the applicable law at the place of delivery.

6. Violates 15 U.S.C. § 376a(a)(3)(D) by not being registered with CDTFA, as required under 15 U.S.C. § 376(a)(1).

7. Violates 15 U.S.C. § 376a(a)(3)(D) by not reporting to CDTFA every shipment of e-cigarettes made into the State, as required under 15 U.S.C. § 376(a)(2).

8. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of federal law, including Funny Vapes:

    a. Violates 18 U.S.C. § 1716E by delivering e-cigarettes using the United States Postal Service ("USPS") mails.

    b. Violates 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products in interstate commerce.[6]

9. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of state law, including Funny Vapes:

    a. Violates California Revenue and Taxation Code § 30101.7(d)(2) by engaging in delivery sales of tobacco products in California without obtaining and maintaining tobacco products distributor license required under California Business and Professions Code § 22975(a) and accounts required under the California Tobacco Products Tax Law, Cal. Rev. & Tax. Code §§ 30001-30483.

[6] Every new tobacco product is subject to the federal Food and Drug Administration's ("FDA") premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 34 e-cigarette products. *See* https://www.fda.gov/tobacco-products/premarket-tobacco-product-applications/premarket-tobacco-product-marketing-granted-orders. Under federal law, unapproved tobacco products are considered adulterated pursuant to 21 U.S.C. § 387b(6)(A). FDA has determined that Funny Vapes offers for sale or distribution to customers in the United States ENDS products that lack a marketing authorization order. *See* https://www.fda.gov/inspections-compliance-enforcement-and-criminal-investigations/warning-letters/funny-vapes-695288-10292024.

b. Violates California Revenue and Taxation Code § 31002(a)(2) by not collecting from California purchasers California Electronic Cigarette Excise Tax (“CECET”).

c. Violates California Revenue and Taxation Code § 31002(f) by not holding a CECET permit with CDTFA.

d. Violates California Revenue and Taxation Code § 31002(d)(2)(A) by making retail sales of e-cigarettes to California purchasers without filing CECET returns with CDTFA.

e. Violates California Revenue and Taxation Code § 31002(d)(1) by not remitting to CDTFA CECET on its retail sales of e-cigarettes to California purchasers.

f. Violates California Revenue and Taxation Code § 31003 by not providing a California purchaser with a receipt or other document for each retail sale of an electronic cigarette that sets out and separately identifies the “California Electronic Cigarette Excise Tax” and the amount paid by the purchaser.

g. Violates California Revenue and Taxation Code § 30123 by not remitting tobacco products excise tax to CDTFA on its sales of tobacco products to California consumers.

h. Violates California Business and Professions Code § 2963(b)(1)(A) by not verifying that the purchaser or recipient of the tobacco product is 21 years of age or older before enrolling a person as a customer, or distributing or selling, or engaging in the nonsale distribution of, the tobacco product.

i. Violates California Business and Professions Code § 22963(b)(1)(B) by not verifying that the billing address on the check or credit card offered for payment by the purchaser matches the address listed in the appropriate database of government records of individuals whose age has been verified to be 21 years or older.

j. Violates California Business and Professions Code § 22963(b)(3) by not submitting to each credit card acquiring company with which the seller has credit card sales identification information in an appropriate form and format so that the words “tobacco product” may be printed in the purchaser’s credit card statement when a purchase of a tobacco product is made by credit card payment.

k. Violates California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products.

The PACT Act authorizes a state, through its attorney general, to bring a civil action in a United States district court to prevent and restrain violations of 15 U.S.C. § 375 *et. seq.* and to obtain any other appropriate relief, including civil penalties, money damages, and injunctive or other equitable relief. 15 U.S.C. § 378(c)(1)(A).

Any delivery seller who violates the PACT Act is subject to civil penalties set forth in 15 U.S.C. § 377(b)(1)(A). The remedies available under 15 U.S.C. §§ 377-378 are in addition to any other remedies available under federal, state, local, tribal, or other law. 15 U.S.C. § 378(c)(4).

You should also know that California's consumer protection laws protect consumers from fraudulent business practices, defective products, and dangerous goods and services, and prohibit unfair and/or unlawful practices. The California Unfair Competition Law ("UCL") prohibits any person from engaging in unfair competition. Under the UCL, unfair competition includes any unlawful, unfair or fraudulent business act or practice and unfair, deceptive, untrue or misleading advertising. Cal. Bus. & Prof. Code, § 17200. Any person who violates the UCL is subject to civil penalties of up to $2,500 for each violation under California Business and Professions Code § 17206. These penalties are "cumulative to each other and to the remedies or penalties available under all other laws of this state." Cal. Bus. & Prof. Code § 17205. Also, "[a]ny person who engages, has engaged, or proposes to engage in unfair competition may be enjoined in any court of competent jurisdiction." Cal. Bus. & Prof. Code § 17203.

C. Violations of 18 U.S.C. § 1716E

We are in possession of evidence that Funny Vapes delivers e-cigarettes using USPS mails in violation of 18 U.S.C. § 1716E(a).

You should know that any person who knowingly deposits for mailing or delivery, or knowingly causes to be delivered by mail, according to the direction thereon, or at any place at which it is directed to be delivered by the person to whom it is addressed, nonmailable e-cigarettes is subject to criminal penalty under Title 18 of the United States Code and/or imprisoned of up to 1 year. 18 U.S.C. § 1716E(e).

In addition to any other fines and penalties applicable under Title 18 of the United States Code, any person who violates 18 U.S.C. § 1716E is subject to an additional civil penalty in the amount equal to 10 times the retail value of the nonmailable e-cigarettes, including all federal, state, and local taxes. 18 U.S.C. § 1716E(d).

The PACT Act authorizes a state, through its attorney general, to bring a civil action in a United States district court to obtain appropriate relief with respect to a violation of 18 U.S.C. § 1716E. 18 U.S.C. § 1716E(h)(1). Appropriate relief includes injunctive and equitable relief and damages equal to the amount of unpaid taxes on tobacco products mailed in violation of this section 18 U.S.C. § 1716E to addressees in that State, locality, or tribal land. *Id*. The remedies available under 18 U.S.C. § 1716E(h) are in addition to any other remedies available under federal, state, local, or tribal, or other laws. 18 U.S.C. § 1716E(h)(4).

Requested Actions

We request that within **15 days** of this letter Funny Vapes provides **all** of the following:

1. An executed copy of the federal PACT Act registration form and a confirmation of the form's submission to ATF, as required under 15 U.S.C. § 376(a)(1).

2. An executed copy of PACT Act account registration with the State tobacco tax administrator, as required under 15 U.S.C. § 376(a)(1).

3. A complete record of all sales into the State of California, covering the period March 2021 through the present, as required under 15 U.S.C. § 376(a)(2).

4. An executed copy of an agreement with a delivery services provider requiring compliance with:

   a. package labeling requirements under 15 U.S.C. § 376a(a)(1), (b)(1);

   b. signature upon delivery requirements under 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(I);

   c. verification of valid government-issued identification upon delivery requirements under 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II); and

   d. compliance with 18 U.S.C. § 1716E(a) prohibiting shipment using USPS.

5. An executed copy of an agreement with an age verification services provider requiring compliance with:

   a. full name, birth date, and residential address verification required under 15 U.S.C. § 376a(b)(4)(A)(iii)(I);

   b. verification that the purchaser is 21 years or older through the use of a commercially available database or aggregate of databases required under 15 U.S.C. § 376a(b)(4)(A)(iii)(II);

c. verification that the purchaser is 21 years or older *before* enrolling a person as a customer, or distributing or selling, or engaging in the nonsale distribution of, the tobacco product, as required under California Business and Professions Code § 2963(b)(1)(A); and

d. verification that the billing address on the check or credit card offered for payment by the purchaser matches the address listed in the appropriate database of government records of individuals whose age has been verified to be 21 years or older, as required under California Business and Professions Code § 22963(b)(1)(B).

6. A copy of an agreement or communications with each credit card acquiring company requiring the words "tobacco product" be printed in the purchaser's credit card statement when a purchase of a tobacco product is made by credit card payment.

7. A statement of how Funny Vapes makes a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products, as required under California Business and Professions Code § 22963(b)(3).

8. A copy of a valid tobacco products distributor license issued by CDTFA required under California Revenue and Taxation Code § 30101.7(d)(2) and California Business and Professions Code § 22975(a).

9. A copy of excise tax returns filed with CDTFA, covering the period March 2021 through the present, for remittance of tobacco excise taxes required under California Revenue and Taxation Code § 30123.

10. A copy of a valid CECET permit required under California Revenue and Taxation Code § 31002(f).

11. A copy of CECET returns filed with CDTFA, covering the period July 1, 2022 through the present, as required under California Revenue and Taxation Code § 31002(d)(2)(A); and proof remittance of CECET to CDTFA, as required under California Revenue and Taxation Code § 31002(d)(1).

12. Record of Funny Vapes' website pages showing that it no longer offers for sale adulterated or flavored e-cigarettes to California customers.[7]

Any failure to comply with applicable federal and state laws and provide all of the information as requested may result in a formal referral to the federal Bureau of Alcohol, Tobacco, Firearms and Explosives for inclusion on the PACT Act non-compliant list, *see* 15 U.S.C. § 376a(e)(1),(6), and additional enforcement actions as appropriate under federal and state laws.

Please note you must direct your response **via email** to Lesya.Kinnamon@doj.ca.gov and to the following address:

California Department of Justice
Attn: Lesya Kinnamon
1300 I Street, Ste 125
Sacramento, CA 95814

Sincerely,
Lesya Kinnamon

LESYA KINNAMON
Deputy Attorney General

For ROB BONTA
Attorney General

cc:

<u>Via U.S. Mail</u>
Phoenix Mariners Export, Inc
Funny Vapes
Attn: Abdallah Khoury
1733 SW 22nd Street
Coral Gables, FL 33145

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[7] California Revenue and Taxation Code § 30101.7(d)(4) requires delivery sellers to comply with "any applicable state law or local ordinance that imposes restrictions on the retail sale of cigarettes or tobacco products directly to the public from a retail location, including Section 104559.5 of the Health and Safety Code, *as if the delivery sales occurred entirely within the state and place*." *Id*. (emphasis added). Section 104559.5 of the Health and Safety Code provides that "[a] tobacco retailer, or any of the tobacco retailer's agents or employees, shall not sell, offer for sale, or possess with the intent to sell or offer for sale, a flavored tobacco product or a tobacco product flavor enhancer." *Id*. § 104559.5(b)(1).

cc:

Via U.S. Mail
Funny Vapes
1733 Coral Way
Miami, FL 33145

Via U.S. Mail
Phoenix Mariners Export, Inc
Funny Vapes
750 E 8th Avenue
Hialeah, FL 33130

Via Email
Connecticut Office of the Attorney General
Attn: Heather Wilson
165 Capitol Avenue
Hartford, CT 06106
heatherj.wilson@ct.gov

Via Email
Office of the Illinois Attorney General
Attn: Joshua Turner
500 S. Second Street
Springfield, Illinois 62701
Joshua.Turner@ilag.gov

Via Email
Department of Attorney General of Hawaii
Attn: Chelsea Noelani Okamoto
707 Richards Street, Suite 403
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chelsea.n.okamoto@hawaii.gov

Via Email
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Attn: Kara Burgess
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Via Email
Office of the Maine Attorney General
Attn: Elizabeth Reardon
6 State House Station
Augusta, ME 04333
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Via Email
Nebraska Attorney General's Office
Attn: Daniel Muellemen
2112 State Capitol Building
Lincoln, NE 68509
daniel.muelleman@nebraska.gov

Via Email
Ohio the Attorney General's Office
Attn: Christopher Gawronski
30 E. Broad Street, 26th Floor
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Via Email
Office of the Attorney General of Oregon
Attn: Kristen Gilman
1162 Court St NE
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kristen.a.gilman@doj.oregon.gov

Via Email
Pennsylvania Office of the Attorney General
Attn: Rebeka Buczeskie
15th Floor, Strawberry Square
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rbuczeskie@attorneygeneral.gov
cc:

Via Email
Utah Attorney General's Office
Attn: Kathryn White
160 E. 300 S.
Salt Lake City, UT 84114
kathrynwhite@agutah.gov

Via Email
Wisconsin Attorney General's Office
Attn: Gregory A. Myszkowski
17 West Main Street
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CALIFORNIA
DEPARTMENT OF JUSTICE

Rob Bonta
Attorney General

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Facsimile: (916) 327-2319
E-Mail: Lesya.Kinnamon@doj.ca.gov

April 15, 2025

Via U.S. Mail and Email
Shopify Inc.
Attn: Legal Department
151 O'Connor Street, Ground Floor
Ottawa, Ontario K2P 2L8
Canada
abuse@shopify.com

RE: NOTICE OF ILLEGAL CONDUCT— **NEXUSSMOKE.COM**

Dear Sir/Madam:

This letter is to advise Shopify Inc. ("Shopify") that it provides online store services to and facilitates sales for a website domain, nexussmoke.com, that engages in illegal activities. Nexussmoke.com advertises, offers for sale, sells, ships, and/or delivers tobacco products in violation of federal and California laws. As detailed below, Nexussmoke.com:

1. Violated 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows: "**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES, AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS.**"

2. Violated 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(I) by shipping packages containing e-cigarettes without requiring a signature from a person of 21 years or older upon delivery.

3. Violated 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II) by using a method of mailing or shipping of e-cigarettes that does not obtain from the person who signs to accept delivery of the shipping container proof, in the form of a valid, government-issued identification bearing a photograph of the individual, that the person is at least the

minimum age required for the legal sale or purchase of tobacco products, as determined by the applicable law at the place of delivery.

4. Violated 15 U.S.C. § 376a(a)(3)(D) by not being registered with CDTFA, as required under 15 U.S.C. § 376(a)(1).

5. Violated 15 U.S.C. § 376a(a)(3)(D) by not reporting to CDTFA every shipment of e-cigarettes made into the State, as required under 15 U.S.C. § 376(a)(2).

6. Did not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of federal law, including Nexussmoke.com:

   a. Violated 18 U.S.C. § 1716E by delivering e-cigarettes using the United States Postal Service ("USPS") mails.

   b. Violated of 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products in interstate commerce.[1]

7. Did not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of state law, including Nexussmoke.com:

   a. Violated California Revenue and Taxation Code § 30101.7(d)(2) by engaging in delivery sales of tobacco products in California without obtaining and maintaining tobacco products distributor license required under California Business and Professions Code § 22975(a) and accounts required under Tobacco Products Tax Law, Cal. Rev. & Tax. Code §§ 30001-30483.

   b. Violated California Revenue and Taxation Code § 31002(a)(2) by not collecting from California purchasers California Electronic Cigarette Excise Tax ("CECET").

[1] Every new tobacco product is subject to the federal Food and Drug Administration's ("FDA") premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 34 e-cigarette products. *See* https://www.fda.gov/tobacco-products/premarket-tobacco-product-applications/premarket-tobacco-product-marketing-granted-orders. Under federal law, unapproved tobacco products are considered adulterated pursuant to 21 U.S.C. § 387b(6)(A). FDA has determined that Nexussmoke.com offers for sale or distribution to customers in the United States ENDS products that lack a marketing authorization order. *See* https://www.fda.gov/inspections-compliance-enforcement-and-criminal-investigations/warning-letters/nexus-smoke-695218-10292024.

c. Violated California Revenue and Taxation Code § 31002(f) by not holding a CECET permit with CDTFA.

d. Violated California Revenue and Taxation Code § 31002(d)(2)(A) by making retail sales of e-cigarettes to California purchasers without filing CECET returns with CDTFA.

e. Violated California Revenue and Taxation Code § 31002(d)(1) by not remitting to CDTFA CECET on its retail sales of e-cigarettes to California purchasers.

f. Violated California Revenue and Taxation Code § 31003 by not providing a California purchaser with a receipt or other document for each retail sale of an electronic cigarette that sets out and separately identifies the "California Electronic Cigarette Excise Tax" and the amount paid by the purchaser.

g. Violated California Revenue and Taxation Code § 30123 by not remitting tobacco products excise tax to CDTFA on its sales of tobacco products to California consumers.

h. Violated California Business and Professions Code § 22963(b)(3) by not submitting to each credit card acquiring company with which the seller has credit card sales identification information in an appropriate form and format so that the words "tobacco product" may be printed in the purchaser's credit card statement when a purchase of a tobacco product is made by credit card payment.

i. Violated California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products.

See Attachment A.

We note that Shopify's policies prohibit merchants from using Shopify's services for illegal activities:[2]

> *You can't use Shopify to do anything that's illegal where you do business.*
>
> We understand laws and regulatory frameworks can be complex, but in choosing a market to enter and products to sell, you, the merchant, are making a commitment to take that market seriously, and we trust and expect you to understand applicable boundaries.

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[2] *See* https://www.shopify.com/legal/aup.

Shopify specifically prohibits sales of age-restricted tobacco products, including e-cigarettes on Shop.[3]

Shopify should know that the California's consumer protection laws protect consumers from fraudulent business practices, defective products, and dangerous goods and services, and prohibit unfair and/or unlawful practices. The California Unfair Competition Law ("UCL") prohibits any person from engaging in unfair competition. Under the UCL, unfair competition includes any unlawful, unfair or fraudulent business act or practice and unfair, deceptive, untrue or misleading advertising. Cal. Bus. & Prof. Code, § 17200. The UCL's broad scope permits "tribunals to enjoin on-going wrongful business conduct in whatever context such activity might occur". *Cel-Tech Communications, Inc. v. Los Angeles Cellular Telephone Co.*, 20 Cal.4th 163, 181 (1999). The UCL makes it clear that "a practice may be deemed unfair even if not specifically proscribed by some other law". *Id.* at 180.

We request Shopify's immediate action to suspend all services that enable the website domain name, nexussmoke.com, to engage in illegal activities, as detailed above. Please provide within **15 days** of this letter Shopify's response of the action taken relating to the website domain name nexussmoke.com. Please direct your response via email to Lesya.Kinnamon@doj.ca.gov.

Sincerely,

Lesya Kinnamon

LESYA KINNAMON
Deputy Attorney General

For ROB BONTA
Attorney General

cc:

<u>Via U.S. Mail</u>
Shopify Inc.
Attn: Legal Department
148 Lafayette Street
New York, NY 10012

---

[3] *See* https://help.shopify.com/en/manual/online-sales-channels/shop/eligibility/prohibited-products.

cc:

Via Email
Connecticut Office of the Attorney General
Attn: Heather Wilson
165 Capitol Avenue
Hartford, CT 06106
heatherj.wilson@ct.gov

Via Email
Office of the Illinois Attorney General
Attn: Joshua Turner
500 S. Second Street
Springfield, Illinois 62701
Joshua.Turner@ilag.gov

Via Email
Department of Attorney General of Hawaii
Attn: Chelsea Noelani Okamoto
707 Richards Street, Suite 403
Honolulu, HI 96813
chelsea.n.okamoto@hawaii.gov

Via Email
Office of the Indiana Attorney General
Attn: Kara Burgess
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Indianapolis, IN 46204
Kara.Burgess@atg.in.gov

Via Email
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6 State House Station
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rbuczeskie@attorneygeneral.gov

Via Email
Utah Attorney General's Office
Attn: Kathryn White
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Salt Lake City, UT 84114
kathrynwhite@agutah.gov

Via Email
Wisconsin Attorney General's Office
Attn: Gregory A. Myszkowski
17 West Main Street
Madison, WI 53707
myszkowskiga@doj.state.wi.us

ATTACHMENT A

CALIFORNIA
DEPARTMENT OF JUSTICE

Rob Bonta
Attorney General

1300 I STREET, SUITE 125
P.O. BOX 944255
SACRAMENTO, CA 94244-2550

Public: (916) 445-9555
Telephone: (916) 210-6093
Facsimile: (916) 327-2319
E-Mail: Lesya.Kinnamon@doj.ca.gov

March 18, 2025

Via U.S. Mail and Email
Nexus Smoke
60 Taff Avenue
Stamford, CT 06902
support@nexussmoke.com
nexussmokestore@gmail.com

RE: DELIVERY SALES COMPLIANCE LETTER
Nexus Cosmos, LLC (d/b/a Nexus Smoke), nexussmoke.com

Dear Sir/Madam:

This letter is to advise Nexus Cosmos, LLC (d/b/a Nexus Smoke) (collectively, "Nexus Smoke") of violations of federal and state laws in your advertising, offering for sale, selling, transferring, shipping, and/or delivering of tobacco products through Nexus Smoke's website, nexussmoke.com.

I. Prevent All Cigarette Trafficking Act ("PACT Act")

A. Violations of 15 U.S.C. § 376

Any person who advertises, offers for sale, sells, transfers, and/or ships for profit electronic nicotine delivery systems ("ENDS" or "e-cigarettes"), as defined in 15 U.S.C. § 375(7), in interstate commerce is required to register with the federal Bureau of Alcohol, Tobacco, Firearms and Explosives ("ATF") under the PACT Act. 15 U.S.C. § 376(a)(1). Such persons are also required to register with and submit monthly reports regarding their shipments of e-cigarettes to the State tobacco tax administrator. 15 U.S.C. § 376(a)(1)-(2).

Nexus Smoke advertises, offers for sale, sells, transfers, and/or ships for profit e-cigarettes from the State of South Carolina and Connecticut into the State of California and is therefore required to register with ATF and the State's tobacco tax administrator, *see* 15 U.S.C. § 376(a)(1), and to make monthly reports of its shipments of e-cigarettes, *see* 15 U.S.C. § 376(a)(2). We have confirmed with the State's tobacco tax administrator, the California Department of Tax and Fee Administration ("CDTFA"), that no such registration or reporting for Nexus Smoke has been made to date.

Our review of Nexus Smoke's website indicates that it advertises and offers for sale e-cigarettes to customers in other states, including Connecticut, Hawaii, Illinois, Indiana, Maine, Nebraska, Ohio, Oregon, Pennsylvania, Utah, and Wisconsin. Nexus Smoke should be aware that it is subject to compliance with the PACT Act and other federal and state laws applicable in these states to the sales of e-cigarette products. You should know that the States of Ohio,[1] Oregon,[2] Maine,[3] Nebraska,[4] and Utah[5] prohibit delivery sales of tobacco products directly to consumers in their jurisdictions.

B. Violations of 15 U.S.C. § 376(a)

We are in possession of information that Nexus Smoke is engaged in delivery sales, as defined in 15 U.S.C. § 375(5), of e-cigarettes through its website, nexussmoke.com, and operates in violation of 15 U.S.C. § 376a by not complying with federal and state laws generally applicable to sales of e-cigarettes, including laws that impose excise taxes, licensing requirements, and other legal requirements relating to the sale, distribution, or delivery of e-cigarettes. Namely, Nexus Smoke:

1. Violates 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows: "**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES, AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS.**"

2. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(I) by shipping packages containing e-cigarettes without requiring a signature from a person of 21 years or older upon delivery.

3. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II) by using a method of mailing or shipping of e-cigarettes that does not obtain from the person who signs to accept delivery of the shipping container proof, in the form of a valid, government-issued identification bearing a photograph of the individual, that the person is at least the minimum age required for the legal sale or purchase of tobacco products, as determined by the applicable law at the place of delivery.

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[1] See Ohio Rev. Code § 2927.023.
[2] See ORS 180.441.
[3] See 22 M.R.S. § 1555-F (2025).
[4] See Neb. Rev. Stat. § 28-1429.05.
[5] See Utah Code §§ 76-10-105.1, 59-14-808, 59-14-509.

4. Violates 15 U.S.C. § 376a(a)(3)(D) by not being registered with CDTFA, as required under 15 U.S.C. § 376(a)(1).

5. Violates 15 U.S.C. § 376a(a)(3)(D) by not reporting to CDTFA every shipment of e-cigarettes made into the State, as required under 15 U.S.C. § 376(a)(2).

6. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of federal law, including Nexus Smoke:

   a. Violates 18 U.S.C. § 1716E by delivering e-cigarettes using the United States Postal Service ("USPS") mails.

   b. Violates of 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products in interstate commerce.[6]

7. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of state law, including Nexus Smoke:

   a. Violates California Revenue and Taxation Code § 30101.7(d)(2) by engaging in delivery sales of tobacco products in California without obtaining and maintaining tobacco products distributor license required under California Business and Professions Code § 22975(a) and accounts required under Tobacco Products Tax Law, Cal. Rev. & Tax. Code §§ 30001-30483.

   b. Violates California Revenue and Taxation Code § 31002(a)(2) by not collecting from California purchasers California Electronic Cigarette Excise Tax ("CECET").

   c. Violates California Revenue and Taxation Code § 31002(f) by not holding a CECET permit with CDTFA.

[6] Every new tobacco product is subject to the federal Food and Drug Administration's ("FDA") premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 34 e-cigarette products. *See* https://www.fda.gov/tobacco-products/premarket-tobacco-product-applications/premarket-tobacco-product-marketing-granted-orders. Under federal law, unapproved tobacco products are considered adulterated pursuant to 21 U.S.C. § 387b(6)(A). FDA has determined that Nexus Smoke offers for sale or distribution to customers in the United States ENDS products that lack a marketing authorization order. *See* https://www.fda.gov/inspections-compliance-enforcement-and-criminal-investigations/warning-letters/nexus-smoke-695218-10292024.

d. Violates California Revenue and Taxation Code § 31002(d)(2)(A) by making retail sales of e-cigarettes to California purchasers without filing CECET returns with CDTFA.

e. Violates California Revenue and Taxation Code § 31002(d)(1) by not remitting to CDTFA CECET on its retail sales of e-cigarettes to California purchasers.

f. Violates California Revenue and Taxation Code § 31003 by not providing a California purchaser with a receipt or other document for each retail sale of an electronic cigarette that sets out and separately identifies the "California Electronic Cigarette Excise Tax" and the amount paid by the purchaser.

g. Violates California Revenue and Taxation Code § 30123 by not remitting tobacco products excise tax to CDTFA on its sales of tobacco products to California consumers.

h. Violates California Business and Professions Code § 22963(b)(3) by not submitting to each credit card acquiring company with which the seller has credit card sales identification information in an appropriate form and format so that the words "tobacco product" may be printed in the purchaser's credit card statement when a purchase of a tobacco product is made by credit card payment.

i. Violates California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products.

The PACT Act authorizes a state, through its attorney general, to bring a civil action in a United States district court to prevent and restrain violations of 15 U.S.C. § 375 *et. seq.* and to obtain any other appropriate relief, including civil penalties, money damages, and injunctive or other equitable relief. 15 U.S.C. § 378(c)(1)(A).

Any delivery seller who violates the PACT Act is subject to civil penalties set forth in 15 U.S.C. § 377(b)(1)(A). The remedies available under 15 U.S.C. §§ 377-378 are in addition to any other remedies available under federal, state, local, tribal, or other law. 15 U.S.C. § 378(c)(4).

You should also know that California's consumer protection laws protect consumers from fraudulent business practices, defective products, and dangerous goods and services, and prohibit unfair and/or unlawful practices. The California Unfair Competition Law ("UCL") prohibits any person from engaging in unfair competition. Under the UCL, unfair competition includes any unlawful, unfair or fraudulent business act or practice and unfair, deceptive, untrue or misleading advertising. Cal. Bus. & Prof. Code, § 17200. Any person who violates the UCL is subject to civil penalties of up to $2,500 for each violation under California Business and Professions Code § 17206. These penalties are "cumulative to each other and to the remedies or penalties available under all other laws of this state." Cal. Bus. & Prof. Code § 17205. Also, "[a]ny person who engages, has engaged, or proposes to engage in unfair competition may be enjoined in any court of competent jurisdiction." Cal. Bus. & Prof. Code § 17203.

C. Violations of 18 U.S.C. § 1716E

We are in possession of evidence that Nexus Smoke delivers e-cigarettes using USPS mails in violation of 18 U.S.C. § 1716E(a).

You should know that any person who knowingly deposits for mailing or delivery, or knowingly causes to be delivered by mail, according to the direction thereon, or at any place at which it is directed to be delivered by the person to whom it is addressed, nonmailable e-cigarettes is subject to criminal penalty under Title 18 of the United States Code and/or imprisoned of up to 1 year. 18 U.S.C. § 1716E(e).

In addition to any other fines and penalties applicable under Title 18 of the United States Code, any person who violates 18 U.S.C. § 1716E is subject to an additional civil penalty in the amount equal to 10 times the retail value of the nonmailable e-cigarettes, including all federal, state, and local taxes. 18 U.S.C. § 1716E(d).

The PACT Act authorizes a state, through its attorney general, to bring a civil action in a United States district court to obtain appropriate relief with respect to a violation of 18 U.S.C. § 1716E. 18 U.S.C. § 1716E(h)(1). Appropriate relief includes injunctive and equitable relief and damages equal to the amount of unpaid taxes on tobacco products mailed in violation of this section 18 U.S.C. § 1716E to addressees in that State, locality, or tribal land. *Id*. The remedies available under 18 U.S.C. § 1716E(h) are in addition to any other remedies available under federal, state, local, or tribal, or other laws. 18 U.S.C. § 1716E(h)(4).

Requested Actions

We request that within **15 days** of this letter, Nexus Smoke provides **all** of the following:

1. An executed copy of the federal PACT Act registration form and a confirmation of the form's submission to ATF, as required under 15 U.S.C. § 376(a)(1).

2. An executed copy of PACT Act account registration with the State tobacco tax administrator, as required under 15 U.S.C. § 376(a)(1).

3. A complete record of all sales into the State of California, covering the period March 2021 through the present, as required under 15 U.S.C. § 376(a)(2).

4. An executed copy of an agreement with a delivery services provider requiring compliance with:

   a. package labeling requirements under 15 U.S.C. § 376a(a)(1), (b)(1);

   b. signature upon delivery requirements under 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(I);

   c. verification of valid government-issued identification upon delivery requirements under 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II); and

   d. compliance with 18 U.S.C. § 1716E(a) prohibiting shipment using USPS.

5. An executed copy of an agreement with an age verification services provider requiring compliance with:

   a. full name, birth date, and residential address verification required under 15 U.S.C. § 376a(b)(4)(A)(iii)(I);

   b. verification that the purchaser is 21 years or older through the use of a commercially available database or aggregate of databases required under 15 U.S.C. § 376a(b)(4)(A)(iii)(II);

   c. verification that the purchaser is 21 years or older *before* enrolling a person as a customer, or distributing or selling, or engaging in the nonsale distribution of, the tobacco product, as required under California Business and Professions Code § 2963(b)(1)(A); and

   d. verification that the billing address on the check or credit card offered for payment by the purchaser matches the address listed in the appropriate database of government records of individuals whose age has been verified to be 21 years or older, as required under California Business and Professions Code § 22963(b)(1)(B).

6. A copy of an agreement or communications with each credit card acquiring company requiring the words “tobacco product” be printed in the purchaser’s credit card statement when a purchase of a tobacco product is made by credit card payment.

7. A statement of how Nexus Smoke makes a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products, as required under California Business and Professions Code § 22963(b)(3).

8. A copy of a valid tobacco products distributor license issued by CDTFA required under California Revenue and Taxation Code § 30101.7(d)(2) and California Business and Professions Code § 22975(a).

9. A copy of excise tax returns filed with CDTFA, covering the period March 2021 through the present, for remittance of tobacco excise taxes required under California Revenue and Taxation Code § 30123.

10. A copy of a valid CECET permit required under California Revenue and Taxation Code § 31002(f).

11. A copy of CECET returns filed with CDTFA, covering the period July 1, 2022 through the present, as required under California Revenue and Taxation Code § 31002(d)(2)(A); and proof remittance of CECET to CDTFA, as required under California Revenue and Taxation Code § 31002(d)(1).

12. Record of Nexus Smoke's website pages showing that it no longer offers for sale adulterated or flavored e-cigarettes to California customers.[7]

Any failure to comply with applicable federal and state laws and provide all of the information as requested may result in a formal referral to the federal Bureau of Alcohol, Tobacco, Firearms and Explosives for inclusion on the PACT Act non-compliant list, *see* 15 U.S.C. § 376a(e)(1),(6), and additional enforcement actions as appropriate under federal and state laws.

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[7] California Revenue and Taxation Code § 30101.7(d)(4) requires delivery sellers to comply with "any applicable state law or local ordinance that imposes restrictions on the retail sale of cigarettes or tobacco products directly to the public from a retail location, including Section 104559.5 of the Health and Safety Code, *as if the delivery sales occurred entirely within the state and place*." *Id*. (emphasis added). Section 104559.5 of the Health and Safety Code provides that "[a] tobacco retailer, or any of the tobacco retailer's agents or employees, shall not sell, offer for sale, or possess with the intent to sell or offer for sale, a flavored tobacco product or a tobacco product flavor enhancer." *Id*. § 104559.5(b)(1).

Please note you must direct your response **via email** to Lesya.Kinnamon@doj.ca.gov and to the following address:

California Department of Justice
Attn: Lesya Kinnamon
1300 I Street, Ste 125
Sacramento, CA 95814

Sincerely,
Lesya Kinnamon

LESYA KINNAMON
Deputy Attorney General

For ROB BONTA
Attorney General

cc:

<u>Via U.S. Mail</u>
Nexus Cosmos, LLC
Nexus Smoke
Registered Agents Inc.
6650 Rivers AVE STE 100
Charleston, SC 29406

<u>Via U.S. Mail</u>
Nexus Smoke
1501 Belle Isle Avenue
Mount Pleasant, SC 29464

<u>Via U.S. Mail</u>
Nexus Smoke
1101 Oak Rouse Road
Mount Pleasant, SC 29464

<u>Via Email</u>
Connecticut Office of the Attorney General
Attn: Heather Wilson
165 Capitol Avenue
Hartford, CT 06106
heatherj.wilson@ct.gov

<u>Via Email</u>
Office of the Illinois Attorney General
Attn: Joshua Turner
500 S. Second Street
Springfield, Illinois 62701
Joshua.Turner@ilag.gov

cc:

Via Email
Department of Attorney General of Hawaii
Attn: Chelsea Noelani Okamoto
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Via Email
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Via Email
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Via Email
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Attn: Kathryn White
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kathrynwhite@agutah.gov

CALIFORNIA
DEPARTMENT OF JUSTICE

Rob Bonta
Attorney General

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Public: (916) 445-9555
Telephone: (916) 210-6093
Facsimile: (916) 327-2319
E-Mail: Lesya.Kinnamon@doj.ca.gov

April 15, 2025

Via U.S. Mail and Email
Shopify Inc.
Attn: Legal Department
151 O'Connor Street, Ground Floor
Ottawa, Ontario K2P 2L8
Canada
abuse@shopify.com

RE: NOTICE OF ILLEGAL CONDUCT — **NORTHDISPOSABLE.COM**

Dear Sir/Madam:

This letter is to advise Shopify Inc. ("Shopify") that it provides online store services to and facilitates sales for a website domain, northdisposable.com, that engages in illegal activities. Northdisposable.com advertises, offers for sale, sells, ships, and/or delivers tobacco products in violation of federal and California laws. As detailed below, Northdisposable.com:

1. Violated 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows: "**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES, AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS.**"

2. Violated 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(I) by shipping packages containing e-cigarettes without requiring a signature from a person of 21 years or older upon delivery.

3. Violated 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II) by using a method of mailing or shipping of e-cigarettes that does not obtain from the person who signs to accept delivery of the shipping container proof, in the form of a valid, government-issued identification bearing a photograph of the individual, that the person is at least the minimum age required for the legal sale or purchase of tobacco products, as determined by the applicable law at the place of delivery.

4. Violated 15 U.S.C. § 376a(a)(3)(D) by not being registered with CDTFA, as required under 15 U.S.C. § 376(a)(1).

5. Violated 15 U.S.C. § 376a(a)(3)(D) by not reporting to CDTFA every shipment of e-cigarettes made into the State, as required under 15 U.S.C. § 376(a)(2).

6. Did not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of federal law, including Northdisposable.com:

   a. Violated 18 U.S.C. § 1716E by delivering e-cigarettes using the United States Postal Service ("USPS") mails.

   b. Violated 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products in interstate commerce.[1]

7. Did not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of state law, including Northdisposable.com:

   a. Violated California Revenue and Taxation Code § 30101.7(d)(2) by engaging in delivery sales of tobacco products in California without obtaining and maintaining tobacco products distributor license required under California Business and Professions Code § 22975(a) and accounts required under the California Tobacco Products Tax Law, Cal. Rev. & Tax. Code §§ 30001-30483.

   b. Violated California Revenue and Taxation Code § 31002(a)(2) by not collecting from California purchasers California Electronic Cigarette Excise Tax ("CECET").

   c. Violated California Revenue and Taxation Code § 31002(f) by not holding a CECET permit with CDTFA.

   d. Violated California Revenue and Taxation Code § 31002(d)(2)(A) by making retail sales of e-cigarettes to California purchasers without filing CECET returns with CDTFA.

   e. Violated California Revenue and Taxation Code § 31002(d)(1) by not remitting to CDTFA CECET on its retail sales of e-cigarettes to California purchasers.

[1] Every new tobacco product is subject to the federal Food and Drug Administration's ("FDA") premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 34 e-cigarette products. *See* https://www.fda.gov/tobacco-products/premarket-tobacco-product-applications/premarket-tobacco-product-marketing-granted-orders. Under federal law, unapproved tobacco products are considered adulterated pursuant to 21 U.S.C. § 387b(6)(A). FDA has determined that Northdisposable.com offers for sale or distribution to customers in the United States ENDS products that lack a marketing authorization order. *See* https://www.fda.gov/inspections-compliance-enforcement-and-criminal-investigations/warning-letters/north-disposable-695211-10292024.

f. Violated California Revenue and Taxation Code § 31003 by not providing a California purchaser with a receipt or other document for each retail sale of an electronic cigarette that sets out and separately identifies the "California Electronic Cigarette Excise Tax" and the amount paid by the purchaser.

g. Violated California Revenue and Taxation Code § 30123 by not remitting tobacco products excise tax to CDTFA on its sales of tobacco products to California consumers.

h. Violated California Business and Professions Code § 2963(b)(1)(A) by not verifying that the purchaser or recipient of the tobacco product is 21 years of age or older before enrolling a person as a customer, or distributing or selling, or engaging in the nonsale distribution of, the tobacco product.

i. Violated California Business and Professions Code § 22963(b)(1)(B) by not verifying that the billing address on the check or credit card offered for payment by the purchaser matches the address listed in the appropriate database of government records of individuals whose age has been verified to be 21 years or older.

j. Violated California Business and Professions Code § 22963(b)(3) by not submitting to each credit card acquiring company with which the seller has credit card sales identification information in an appropriate form and format so that the words "tobacco product" may be printed in the purchaser's credit card statement when a purchase of a tobacco product is made by credit card payment.

k. Violated California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products.

See Attachment A.

We note that Shopify's policies prohibit merchants from using Shopify's services for illegal activities:[2]

> *You can't use Shopify to do anything that's illegal where you do business.*
>
> We understand laws and regulatory frameworks can be complex, but in choosing a market to enter and products to sell, you, the merchant, are making a commitment to take that market seriously, and we trust and expect you to understand applicable boundaries.

Shopify specifically prohibits sales of age-restricted tobacco products, including e-cigarettes on Shop.[3]

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[2] *See* https://www.shopify.com/legal/aup.
[3] *See* https://help.shopify.com/en/manual/online-sales-channels/shop/eligibility/prohibited-products.

Shopify should know that California's consumer protection laws protect consumers from fraudulent business practices, defective products, and dangerous goods and services, and prohibit unfair and/or unlawful practices. The California Unfair Competition Law ("UCL") prohibits any person from engaging in unfair competition. Under the UCL, unfair competition includes any unlawful, unfair or fraudulent business act or practice and unfair, deceptive, untrue or misleading advertising. Cal. Bus. & Prof. Code, § 17200. The UCL's broad scope permits "tribunals to enjoin on-going wrongful business conduct in whatever context such activity might occur". *Cel-Tech Communications, Inc. v. Los Angeles Cellular Telephone Co.*, 20 Cal.4th 163, 181 (1999). The UCL makes it clear that "a practice may be deemed unfair even if not specifically proscribed by some other law". *Id*. at 180.

We request Shopify's immediate action to suspend all services that enable the website domain name, northdisposable.com, to engage in illegal activities, as detailed above. Please provide within **15 days** of this letter Shopify's response of the action taken relating to the website domain name northdisposable.com. Please direct your response via email to Lesya.Kinnamon@doj.ca.gov.

Sincerely,

Lesya Kinnamon

LESYA KINNAMON
Deputy Attorney General

For ROB BONTA
Attorney General

cc:

<u>Via U.S. Mail</u>
Shopify Inc.
Attn: Legal Department
148 Lafayette Street
New York, NY 10012

<u>Via Email</u>
Connecticut Office of the Attorney General
Attn: Heather Wilson
165 Capitol Avenue
Hartford, CT 06106
heatherj.wilson@ct.gov

<u>Via Email</u>
Office of the Illinois Attorney General
Attn: Joshua Turner
500 S. Second Street
Springfield, Illinois 62701
Joshua.Turner@ilag.gov

<u>Via Email</u>
Department of Attorney General of Hawaii
Attn: Chelsea Noelani Okamoto
707 Richards Street, Suite 403
Honolulu, HI 96813
chelsea.n.okamoto@hawaii.gov

<u>Via Email</u>
Office of the Indiana Attorney General
Attn: Kara Burgess
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Indianapolis, IN 46204
Kara.Burgess@atg.in.gov

cc:

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elizabeth.Reardon@maine.gov

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ATTACHMENT A

CALIFORNIA
DEPARTMENT OF JUSTICE

Rob Bonta
Attorney General

1300 I STREET, SUITE 125
P.O. BOX 944255
SACRAMENTO, CA 94244-2550

Public: (916) 445-9555
Telephone: (916) 210-6093
Facsimile: (916) 327-2319
E-Mail: Lesya.Kinnamon@doj.ca.gov

March 18, 2025

Via U.S. Mail and Email
North Disposable
446 Country Club Drive
Bensenville, IL 60106
marketing@northdisposable.com

RE: DELIVERY SALES COMPLIANCE LETTER
North Disposable, northdisposable.com

Dear Sir/Madam:

This letter is to advise North Disposable of violations of federal and state laws in your advertising, offering for sale, selling, transferring, shipping, and/or delivering of tobacco products through North Disposable's website, northdisposable.com.

I. Prevent All Cigarette Trafficking Act ("PACT Act")

A. Violations of 15 U.S.C. § 376

Any person who advertises, offers for sale, sells, transfers, and/or ships for profit electronic nicotine delivery systems ("ENDS" or "e-cigarettes"), as defined in 15 U.S.C. § 375(7), in interstate commerce is required to register with the federal Bureau of Alcohol, Tobacco, Firearms and Explosives ("ATF") under the PACT Act. 15 U.S.C. § 376(a)(1). Such persons are also required to register with and submit monthly reports regarding their shipments of e-cigarettes to the State tobacco tax administrator. 15 U.S.C. § 376(a)(1)-(2).

North Disposable advertises, offers for sale, sells, transfers, and/or ships for profit e-cigarettes from the State of Florida and the State of Illinois into the State of California and is therefore required to register with ATF and the State's tobacco tax administrator, *see* 15 U.S.C. § 376(a)(1), and to make monthly reports of its shipments of e-cigarettes, *see* 15 U.S.C. § 376(a)(2). We have confirmed with the State's tobacco tax administrator, the California Department of Tax and Fee Administration ("CDTFA"), that no such registration or reporting for North Disposable has been made to date.

B. Violations of 15 U.S.C. § 376(a)

We are in possession of information that North Disposable is engaged in delivery sales, as defined in 15 U.S.C. § 375(5), of e-cigarettes through its website, northdisposable.com, and operates in violation of 15 U.S.C. § 376a by not complying with federal and state laws generally applicable to sales of e-cigarettes, including laws that impose excise taxes, licensing requirements, and other legal requirements relating to the sale, distribution, or delivery of e-cigarettes. Namely, North Disposable:

1. Violates 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows: "**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES, AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS.**"

2. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(I) by shipping packages containing e-cigarettes without requiring a signature from a person of 21 years or older upon delivery.

3. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II) by using a method of mailing or shipping of e-cigarettes that does not obtain from the person who signs to accept delivery of the shipping container proof, in the form of a valid, government-issued identification bearing a photograph of the individual, that the person is at least the minimum age required for the legal sale or purchase of tobacco products, as determined by the applicable law at the place of delivery.

4. Violates 15 U.S.C. § 376a(a)(3)(D) by not being registered with CDTFA, as required under 15 U.S.C. § 376(a)(1).

5. Violates 15 U.S.C. § 376a(a)(3)(D) by not reporting to CDTFA every shipment of e-cigarettes made into the State, as required under 15 U.S.C. § 376(a)(2).

6. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of federal law, including North Disposable:

   a. Violates 18 U.S.C. § 1716E by delivering e-cigarettes using the United States Postal Service ("USPS") mails.

   b. Violates 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products in interstate commerce.[1]

---

[1] Every new tobacco product is subject to the federal Food and Drug Administration's ("FDA") premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 34 e-cigarette products. *See* https://www.fda.gov/tobacco-products/premarket-tobacco-product-applications/premarket-tobacco-product-marketing-granted-orders. Under federal law, unapproved tobacco products are considered adulterated pursuant to 21 U.S.C. § 387b(6)(A). FDA has determined that North Disposable offers for sale or distribution to customers in the United States ENDS products that lack a marketing authorization order. *See*

7. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of state law, including North Disposable:

   a. Violates California Revenue and Taxation Code § 30101.7(d)(2) by engaging in delivery sales of tobacco products in California without obtaining and maintaining tobacco products distributor license required under California Business and Professions Code § 22975(a) and accounts required under the California Tobacco Products Tax Law, Cal. Rev. & Tax. Code §§ 30001-30483.

   b. Violates California Revenue and Taxation Code § 31002(a)(2) by not collecting from California purchasers California Electronic Cigarette Excise Tax ("CECET").

   c. Violates California Revenue and Taxation Code § 31002(f) by not holding a CECET permit with CDTFA.

   d. Violates California Revenue and Taxation Code § 31002(d)(2)(A) by making retail sales of e-cigarettes to California purchasers without filing CECET returns with CDTFA.

   e. Violates California Revenue and Taxation Code § 31002(d)(1) by not remitting to CDTFA CECET on its retail sales of e-cigarettes to California purchasers.

   f. Violates California Revenue and Taxation Code § 31003 by not providing a California purchaser with a receipt or other document for each retail sale of an electronic cigarette that sets out and separately identifies the "California Electronic Cigarette Excise Tax" and the amount paid by the purchaser.

   g. Violates California Revenue and Taxation Code § 30123 by not remitting tobacco products excise tax to CDTFA on its sales of tobacco products to California consumers.

   h. Violates California Business and Professions Code § 2963(b)(1)(A) by not verifying that the purchaser or recipient of the tobacco product is 21 years of age or older before enrolling a person as a customer, or distributing or selling, or engaging in the nonsale distribution of, the tobacco product.

   i. Violates California Business and Professions Code § 22963(b)(1)(B) by not verifying that the billing address on the check or credit card offered for payment by the purchaser matches the address listed in the appropriate database of government records of individuals whose age has been verified to be 21 years or older.

   j. Violates California Business and Professions Code § 22963(b)(3) by not submitting to each credit card acquiring company with which the seller has

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https://www.fda.gov/inspections-compliance-enforcement-and-criminal-investigations/warning-letters/north-disposable-695211-10292024.

credit card sales identification information in an appropriate form and format so that the words "tobacco product" may be printed in the purchaser's credit card statement when a purchase of a tobacco product is made by credit card payment.

k. Violates California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products.

The PACT Act authorizes a state, through its attorney general, to bring a civil action in a United States district court to prevent and restrain violations of 15 U.S.C. § 375 *et. seq.* and to obtain any other appropriate relief, including civil penalties, money damages, and injunctive or other equitable relief. 15 U.S.C. § 378(c)(1)(A).

Any delivery seller who violates the PACT Act is subject to civil penalties set forth in 15 U.S.C. § 377(b)(1)(A). The remedies available under 15 U.S.C. §§ 377-378 are in addition to any other remedies available under federal, state, local, tribal, or other law. 15 U.S.C. § 378(c)(4).

You should also know that California's consumer protection laws protect consumers from fraudulent business practices, defective products, and dangerous goods and services, and prohibit unfair and/or unlawful practices. The California Unfair Competition Law ("UCL") prohibits any person from engaging in unfair competition. Under the UCL, unfair competition includes any unlawful, unfair or fraudulent business act or practice and unfair, deceptive, untrue or misleading advertising. Cal. Bus. & Prof. Code, § 17200. Any person who violates the UCL is subject to civil penalties of up to $2,500 for each violation under California Business and Professions Code § 17206. These penalties are "cumulative to each other and to the remedies or penalties available under all other laws of this state." Cal. Bus. & Prof. Code § 17205. Also, "[a]ny person who engages, has engaged, or proposes to engage in unfair competition may be enjoined in any court of competent jurisdiction." Cal. Bus. & Prof. Code § 17203.

C. Violations of 18 U.S.C. § 1716E

We are in possession of evidence that North Disposable delivers e-cigarettes using USPS mails in violation of 18 U.S.C. § 1716E(a).

You should know that any person who knowingly deposits for mailing or delivery, or knowingly causes to be delivered by mail, according to the direction thereon, or at any place at which it is directed to be delivered by the person to whom it is addressed, nonmailable e-cigarettes is subject to criminal penalty under Title 18 of the United States Code and/or imprisoned of up to 1 year. 18 U.S.C. § 1716E(e).

In addition to any other fines and penalties applicable under Title 18 of the United States Code, any person who violates 18 U.S.C. § 1716E is subject to an additional civil penalty in the amount equal to 10 times the retail value of the nonmailable e-cigarettes, including all federal, state, and local taxes. 18 U.S.C. § 1716E(d).

The PACT Act authorizes a state, through its attorney general, to bring a civil action in a United States district court to obtain appropriate relief with respect to a violation of 18 U.S.C. § 1716E. 18 U.S.C. § 1716E(h)(1). Appropriate relief includes injunctive and equitable relief and damages equal to the amount of unpaid taxes on tobacco products mailed in violation of this section 18 U.S.C. § 1716E to addressees in that State, locality, or tribal land. *Id*. The remedies available under 18 U.S.C. § 1716E(h) are in addition to any other remedies available under federal, state, local, or tribal, or other laws. 18 U.S.C. § 1716E(h)(4).

Requested Actions

We request that within **15 days** of this letter, North Disposable provides **all** of the following:

1. An executed copy of the federal PACT Act registration form and a confirmation of the form's submission to ATF, as required under 15 U.S.C. § 376(a)(1).

2. An executed copy of PACT Act account registration with the State tobacco tax administrator, as required under 15 U.S.C. § 376(a)(1).

3. A complete record of all sales into the State of California, covering the period March 2021 through the present, as required under 15 U.S.C. § 376(a)(2).

4. An executed copy of an agreement with a delivery services provider requiring compliance with:

   a. package labeling requirements under 15 U.S.C. § 376a(a)(1), (b)(1);

   b. signature upon delivery requirements under 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(I);

   c. verification of valid government-issued identification upon delivery requirements under 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II); and

   d. compliance with 18 U.S.C. § 1716E(a) prohibiting shipment using USPS.

5. An executed copy of an agreement with an age verification services provider requiring compliance with:

   a. full name, birth date, and residential address verification required under 15 U.S.C. § 376a(b)(4)(A)(iii)(I);

   b. verification that the purchaser is 21 years or older through the use of a commercially available database or aggregate of databases required under 15 U.S.C. § 376a(b)(4)(A)(iii)(II);

   c. verifying the purchaser is 21 years or older *before* enrolling a person as a customer, or distributing or selling, or engaging in the nonsale distribution of, the tobacco product, as required under California Business and Professions Code § 2963(b)(1)(A); and

   d. verifying that the billing address on the check or credit card offered for payment by the purchaser matches the address listed in the appropriate database of government records of individuals whose age has been verified to be 21 years or older, as required under California Business and Professions Code § 22963(b)(1)(B).

6. A copy of an agreement or communications with each credit card acquiring company requiring the words "tobacco product" be printed in the purchaser's credit card statement when a purchase of a tobacco product is made by credit card payment.

7. A statement of how North Disposable makes a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products, as required under California Business and Professions Code § 22963(b)(3).

8. A copy of a valid tobacco products distributor license issued by CDTFA required under to California Revenue and Taxation Code § 30101.7(d)(2) and California Business and Professions Code § 22975(a).

9. A copy of excise tax returns filed with CDTFA, covering the period March 2021 through the present, for remittance of tobacco excise taxes required under California Revenue and Taxation Code § 30123.

10. A copy of a valid CECET permit required under California Revenue and Taxation Code § 31002(f).

11. A copy of CECET returns filed with CDTFA, covering the period July 1, 2022 through the present, as required under California Revenue and Taxation Code § 31002(d)(2)(A); and proof remittance of CECET to CDTFA, as required under California Revenue and Taxation Code § 31002(d)(1).

12. Record of North Disposable's website pages showing that it no longer offers for sale adulterated or flavored e-cigarettes to California customers.[2]

Any failure to comply with applicable federal and state laws and provide all of the information as requested may result in a formal referral to the federal Bureau of Alcohol, Tobacco, Firearms and Explosives for inclusion on the PACT Act non-compliant list, *see* 15 U.S.C. § 376a(e)(1),(6), and additional enforcement actions as appropriate under federal and state laws.

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[2] California Revenue and Taxation Code § 30101.7(d)(4) requires delivery sellers to comply with "any applicable state law or local ordinance that imposes restrictions on the retail sale of cigarettes or tobacco products directly to the public from a retail location, including Section 104559.5 of the Health and Safety Code, *as if the delivery sales occurred entirely within the state and place*." *Id*. (emphasis added). Section 104559.5 of the Health and Safety Code provides that "[a] tobacco retailer, or any of the tobacco retailer's agents or employees, shall not sell, offer for sale, or possess with the intent to sell or offer for sale, a flavored tobacco product or a tobacco product flavor enhancer." *Id*. § 104559.5(b)(1).

Please note you must direct your response **via email** to Lesya.Kinnamon@doj.ca.gov and to the following address:

California Department of Justice
Attn: Lesya Kinnamon
1300 I Street, Ste 125
Sacramento, CA 95814

Sincerely,

Lesya Kinnamon

LESYA KINNAMON
Deputy Attorney General

For ROB BONTA
Attorney General

cc:

Via U.S. Mail
North Disposable
189 N Bradley Blvd. Ste C
Bradley, IL 60915

Via U.S. Mail
North Disposable
21746 73rd Place
Vero Beach, FL 32966

Via Email
Connecticut Office of the Attorney General
Attn: Heather Wilson
165 Capitol Avenue
Hartford, CT 06106
heatherj.wilson@ct.gov

Via Email
Department of Attorney General of Hawaii
Attn: Chelsea Noelani Okamoto
707 Richards Street, Suite 403
Honolulu, HI 96813
chelsea.n.okamoto@hawaii.gov

Via Email
Office of the Maine Attorney General
Attn: Elizabeth Reardon
6 State House Station
Augusta, ME 04333
elizabeth.Reardon@maine.gov

Via Email
Office of the Illinois Attorney General
Attn: Joshua Turner
500 S. Second Street
Springfield, Illinois 62701
Joshua.Turner@ilag.gov

Via Email
Office of the Indiana Attorney General
Attn: Kara Burgess
302 W. Washington Street IGCS-5th Floor
Indianapolis, IN 46204
Kara.Burgess@atg.in.gov

Via Email
Nebraska Attorney General's Office
Attn: Daniel Muellemen
2112 State Capitol Building
Lincoln, NE 68509
daniel.muelleman@nebraska.gov

cc:

Via Email
Ohio the Attorney General's Office
Attn: Christopher Gawronski
30 E. Broad Street, 26th Floor
Columbus, OH 43215
christopher.gawronski@ohioago.gov

Via Email
Pennsylvania Office of the Attorney General
Attn: Rebeka Buczeskie
15th Floor, Strawberry Square
Harrisburg, PA 17120
rbuczeskie@attorneygeneral.gov

Via Email
Wisconsin Attorney General's Office
Attn: Gregory A. Myszkowski
17 West Main Street
Madison, WI 53707
myszkowskiga@doj.state.wi.us

Via Email
Office of the Attorney General of Oregon
Attn: Kristen Gilman
1162 Court St NE
Salem, OR 97301
kristen.a.gilman@doj.oregon.gov

Via Email
Utah Attorney General's Office
Attn: Kathryn White
160 E. 300 S.
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kathrynwhite@agutah.gov

CALIFORNIA
DEPARTMENT OF JUSTICE

Rob Bonta
Attorney General

1300 I STREET, SUITE 125
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SACRAMENTO, CA 94244-2550

Public: (916) 445-9555
Telephone: (916) 210-6093
Facsimile: (916) 327-2319
E-Mail: Lesya.Kinnamon@doj.ca.gov

April 15, 2025

<u>Via U.S. Mail and Email</u>
Shopify Inc.
Attn: Legal Department
151 O'Connor Street, Ground Floor
Ottawa, Ontario K2P 2L8
Canada
abuse@shopify.com

RE: NOTICE OF ILLEGAL CONDUCT — **THESMOKINGVIBES.COM**

Dear Sir/Madam:

This letter is to advise Shopify Inc. ("Shopify") that it provides online store services to and facilitates sales for a website domain, thesmokingvibes.com, that engages in illegal activities. Thesmokingvibes.com advertises, offers for sale, sells, ships, and/or delivers tobacco products in violation of federal and California laws. As detailed below, Thesmokingvibes.com:

1. Violated 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows: "**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES, AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS.**"

2. Violated 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(I) by shipping packages containing e-cigarettes without requiring a signature from a person of 21 years or older upon delivery.

3. Violated 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II) by using a method of mailing or shipping of e-cigarettes that does not obtain from the person who signs to accept delivery of the shipping container proof, in the form of a valid, government-issued identification bearing a photograph of the individual, that the person is at least the minimum age required for the legal sale or purchase of tobacco products, as determined by the applicable law at the place of delivery.

4. Violated 15 U.S.C. § 376a(a)(3)(D) by not being registered with CDTFA, as required under 15 U.S.C. § 376(a)(1).

5. Violated 15 U.S.C. § 376a(a)(3)(D) by not reporting to CDTFA every shipment of e-cigarettes made into the State, as required under 15 U.S.C. § 376(a)(2).

6. Did not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of federal law, including Thesmokingvibes.com:

   a. Violated 18 U.S.C. § 1716E by delivering e-cigarettes using the United States Postal Service ("USPS") mails.

   b. Violated 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products in interstate commerce.[1]

7. Did not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of state law, including Thesmokingvibes.com:

   a. Violated California Revenue and Taxation Code § 30101.7(d)(2) by engaging in delivery sales of tobacco products in California without obtaining and maintaining tobacco products distributor license required under California Business and Professions Code § 22975(a) and accounts required under the California Tobacco Products Tax Law, Cal. Rev. & Tax. Code §§ 30001-30483.

   b. Violated California Revenue and Taxation Code § 31002(a)(2) by not collecting from California purchasers California Electronic Cigarette Excise Tax ("CECET").

   c. Violated California Revenue and Taxation Code § 31002(f) by not holding a CECET permit with CDTFA.

   d. Violated California Revenue and Taxation Code § 31002(d)(2)(A) by making retail sales of e-cigarettes to California purchasers without filing CECET returns with CDTFA.

   e. Violated California Revenue and Taxation Code § 31002(d)(1) by not remitting to CDTFA CECET on its retail sales of e-cigarettes to California purchasers.

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[1] Every new tobacco product is subject to the federal Food and Drug Administration's ("FDA") premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 34 e-cigarette products. *See* https://www.fda.gov/tobacco-products/premarket-tobacco-product-applications/premarket-tobacco-product-marketing-granted-orders. Under federal law, unapproved tobacco products are considered adulterated pursuant to 21 U.S.C. § 387b(6)(A). FDA has determined that Thesmokingvibes.com offers for sale or distribution to customers in the United States ENDS products that lack a marketing authorization order. *See* https://www.fda.gov/inspections-compliance-enforcement-and-criminal-investigations/warning-letters/smoking-vibes-llc-dba-smoking-vibes-689172-07312024.

f. Violated California Revenue and Taxation Code § 31003 by not providing a California purchaser with a receipt or other document for each retail sale of an electronic cigarette that sets out and separately identifies the "California Electronic Cigarette Excise Tax" and the amount paid by the purchaser.

g. Violated California Revenue and Taxation Code § 30123 by not remitting tobacco products excise tax to CDTFA on its sales of tobacco products to California consumers.

h. Violated California Business and Professions Code § 2963(b)(1)(A) by not verifying that the purchaser or recipient of the tobacco product is 21 years of age or older before enrolling a person as a customer, or distributing or selling, or engaging in the nonsale distribution of, the tobacco product.

i. Violated California Business and Professions Code § 22963(b)(1)(B) by not verifying that the billing address on the check or credit card offered for payment by the purchaser matches the address listed in the appropriate database of government records of individuals whose age has been verified to be 21 years or older.

j. Violated California Business and Professions Code § 22963(b)(3) by not submitting to each credit card acquiring company with which the seller has credit card sales identification information in an appropriate form and format so that the words "tobacco product" may be printed in the purchaser's credit card statement when a purchase of a tobacco product is made by credit card payment.

k. Violated California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products.

See Attachment A.

We note that Shopify's policies prohibit merchants from using Shopify's services for illegal activities:[2]

> *You can't use Shopify to do anything that's illegal where you do business.*
>
> We understand laws and regulatory frameworks can be complex, but in choosing a market to enter and products to sell, you, the merchant, are making a commitment to take that market seriously, and we trust and expect you to understand applicable boundaries.

Shopify specifically prohibits sales of age-restricted tobacco products, including e-cigarettes on Shop.[3]

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[2] *See* https://www.shopify.com/legal/aup.

[3] *See* https://help.shopify.com/en/manual/online-sales-channels/shop/eligibility/prohibited-products.

Shopify should know that California's consumer protection laws protect consumers from fraudulent business practices, defective products, and dangerous goods and services, and prohibit unfair and/or unlawful practices. The California Unfair Competition Law ("UCL") prohibits any person from engaging in unfair competition. Under the UCL, unfair competition includes any unlawful, unfair or fraudulent business act or practice and unfair, deceptive, untrue or misleading advertising. Cal. Bus. & Prof. Code, § 17200. The UCL's broad scope permits "tribunals to enjoin on-going wrongful business conduct in whatever context such activity might occur". *Cel-Tech Communications, Inc. v. Los Angeles Cellular Telephone Co.*, 20 Cal.4th 163, 181 (1999). The UCL makes it clear that "a practice may be deemed unfair even if not specifically proscribed by some other law". *Id*. at 180.

We request Shopify's immediate action to suspend all services that enable the website domain name, thesmokingvibes.com, to engage in illegal activities, as detailed above. Please provide within **15 days** of this letter Shopify's response of the action taken relating to the website domain name thesmokingvibes.com. Please direct your response via email to Lesya.Kinnamon@doj.ca.gov.

Sincerely,

Lesya Kinnamon

LESYA KINNAMON
Deputy Attorney General

For ROB BONTA
Attorney General

cc:

Via U.S. Mail
Shopify Inc.
Attn: Legal Department
148 Lafayette Street
New York, NY 10012

Via Email
Connecticut Office of the Attorney General
Attn: Heather Wilson
165 Capitol Avenue
Hartford, CT 06106
heatherj.wilson@ct.gov

Via Email
Office of the Illinois Attorney General
Attn: Joshua Turner
500 S. Second Street
Springfield, Illinois 62701
Joshua.Turner@ilag.gov

Via Email
Department of Attorney General of Hawaii
Attn: Chelsea Noelani Okamoto
707 Richards Street, Suite 403
Honolulu, HI 96813
chelsea.n.okamoto@hawaii.gov

Via Email
Office of the Indiana Attorney General
Attn: Kara Burgess
302 W. Washington Street IGCS-5th Floor
Indianapolis, IN 46204
Kara.Burgess@atg.in.gov

cc:

Via Email
Office of the Maine Attorney General
Attn: Elizabeth Reardon
6 State House Station
Augusta, ME 04333
elizabeth.Reardon@maine.gov

Via Email
Nebraska Attorney General's Office
Attn: Daniel Muellemen
2112 State Capitol Building
Lincoln, NE 68509
daniel.muelleman@nebraska.gov

Via Email
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Attn: Christopher Gawronski
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Salem, OR 97301
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rbuczeskie@attorneygeneral.gov

Via Email
Utah Attorney General’s Office
Attn: Kathryn White
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kathrynwhite@agutah.gov

Via Email
Wisconsin Attorney General’s Office
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17 West Main Street
Madison, WI 53707
myszkowskiga@doj.state.wi.us

ATTACHMENT A

CALIFORNIA
DEPARTMENT OF JUSTICE

Rob Bonta
Attorney General

1300 I STREET, SUITE 125
P.O. BOX 944255
SACRAMENTO, CA 94244-2550

Public: (916) 445-9555
Telephone: (916) 210-6093
Facsimile: (916) 327-2319
E-Mail: Lesya.Kinnamon@doj.ca.gov

March 18, 2025

Via U.S. Mail and Email
Smoking Vibes LLC
The Smoking Vibes
3351 Hollywood Blvd
Hollywood, FL 33021
Info@TheSmokingVibes.com

RE: DELIVERY SALES COMPLIANCE LETTER
Smoking Vibes LLC (d/b/a The Smoking Vibes), thesmokingvibes.com

Dear Sir/Madam:

This letter is to advise Smoking Vibes LLC (d/b/a The Smoking Vibes) (collectively, The Smoking Vibes) of violations of federal and state laws in your advertising, offering for sale, selling, transferring, shipping, and/or delivering of tobacco products through The Smoking Vibes' website, thesmokingvibes.com.

I. Prevent All Cigarette Trafficking Act ("PACT Act")

A. Violations of 15 U.S.C. § 376

Any person who advertises, offers for sale, sells, transfers, and/or ships for profit electronic nicotine delivery systems ("ENDS" or "e-cigarettes"), as defined in 15 U.S.C. § 375(7), in interstate commerce is required to register with the federal Bureau of Alcohol, Tobacco, Firearms and Explosives ("ATF") under the PACT Act. 15 U.S.C. § 376(a)(1). Such persons are also required to register with and submit monthly reports regarding their shipments of e-cigarettes to the State tobacco tax administrator. 15 U.S.C. § 376(a)(1)-(2).

The Smoking Vibes advertises, offers for sale, sells, transfers, and/or ships for profit e-cigarettes from the State of Florida into the State of California and is therefore required to register with ATF and the State's tobacco tax administrator, *see* 15 U.S.C. § 376(a)(1), and to make monthly reports of its shipments of e-cigarettes, *see* 15 U.S.C. § 376(a)(2). We have confirmed with the State's tobacco tax administrator, the California Department of Tax and Fee Administration ("CDTFA"), that no such registration or reporting for The Smoking Vibes has been made to date.

Our review The Smoking Vibes' website indicates that it advertises and offers for sale e-cigarettes to customers in other states, including Connecticut, Hawaii, Illinois, Indiana, Maine, Nebraska, Ohio, Oregon, Pennsylvania, Utah, and Wisconsin. The Smoking Vibes should be aware that it is subject to compliance with the PACT Act and other federal and state laws applicable in these states to the sales of e-cigarette products. You should know that the States of

Ohio,[1] Oregon,[2] Maine,[3] Nebraska,[4] and Utah[5] prohibit delivery sales of tobacco products directly to consumers in their jurisdictions.

B. Violations of 15 U.S.C. § 376(a)

We are in possession of information that The Smoking Vibes is engaged in delivery sales, as defined in 15 U.S.C. § 375(5), of e-cigarettes through its website, thesmokingvibes.com, and operates in violation of 15 U.S.C. § 376a by not complying with federal and state laws generally applicable to sales of e-cigarettes, including laws that impose excise taxes, licensing requirements, and other legal requirements relating to the sale, distribution, or delivery of e-cigarettes. Namely, The Smoking Vibes:

1. Violates 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows: "**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES, AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS.**"

2. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(I) by shipping packages containing e-cigarettes without requiring a signature from a person of 21 years or older upon delivery.

3. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II) by using a method of mailing or shipping of e-cigarettes that does not obtain from the person who signs to accept delivery of the shipping container proof, in the form of a valid, government-issued identification bearing a photograph of the individual, that the person is at least the minimum age required for the legal sale or purchase of tobacco products, as determined by the applicable law at the place of delivery.

4. Violates 15 U.S.C. § 376a(a)(3)(D) by not being registered with CDTFA, as required under 15 U.S.C. § 376(a)(1).

5. Violates 15 U.S.C. § 376a(a)(3)(D) by not reporting to CDTFA every shipment of e-cigarettes made into the State, as required under 15 U.S.C. § 376(a)(2).

6. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of federal law, including The Smoking Vibes:

    a. Violates 18 U.S.C. § 1716E by delivering e-cigarettes using the United States Postal Service ("USPS") mails.

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[1] See Ohio Rev. Code § 2927.023.
[2] See ORS 180.441.
[3] See 22 M.R.S. § 1555-F (2025).
[4] See Neb. Rev. Stat. § 28-1429.05.
[5] See Utah Code §§ 76-10-105.1, 59-14-808, 59-14-509.

b. Violates 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products in interstate commerce.[6]

7. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of state law, including The Smoking Vibes:

a. Violates California Revenue and Taxation Code § 30101.7(d)(2) by engaging in delivery sales of tobacco products in California without obtaining and maintaining tobacco products distributor license required under California Business and Professions Code § 22975(a) and accounts required under the California Tobacco Products Tax Law, Cal. Rev. & Tax. Code §§ 30001-30483.

b. Violates California Revenue and Taxation Code § 31002(a)(2) by not collecting from California purchasers California Electronic Cigarette Excise Tax ("CECET").

c. Violates California Revenue and Taxation Code § 31002(f) by not holding a CECET permit with CDTFA.

d. Violates California Revenue and Taxation Code § 31002(d)(2)(A) by making retail sales of e-cigarettes to California purchasers without filing CECET returns with CDTFA.

e. Violates California Revenue and Taxation Code § 31002(d)(1) by not remitting to CDTFA CECET on its retail sales of e-cigarettes to California purchasers.

f. Violates California Revenue and Taxation Code § 31003 by not providing a California purchaser with a receipt or other document for each retail sale of an electronic cigarette that sets out and separately identifies the "California Electronic Cigarette Excise Tax" and the amount paid by the purchaser.

g. Violates California Revenue and Taxation Code § 30123 by not remitting tobacco products excise tax to CDTFA on its sales of tobacco products to California consumers.

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[6] Every new tobacco product is subject to the federal Food and Drug Administration's ("FDA") premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 34 e-cigarette products. *See* https://www.fda.gov/tobacco-products/premarket-tobacco-product-applications/premarket-tobacco-product-marketing-granted-orders. Under federal law, unapproved tobacco products are considered adulterated pursuant to 21 U.S.C. § 387b(6)(A). FDA has determined that The Smoking Vibes offers for sale or distribution to customers in the United States ENDS products that lack a marketing authorization order. *See* https://www.fda.gov/inspections-compliance-enforcement-and-criminal-investigations/warning-letters/smoking-vibes-llc-dba-smoking-vibes-689172-07312024.

h. Violates California Business and Professions Code § 2963(b)(1)(A) by not verifying that the purchaser or recipient of the tobacco product is 21 years of age or older before enrolling a person as a customer, or distributing or selling, or engaging in the nonsale distribution of, the tobacco product.

i. Violates California Business and Professions Code § 22963(b)(1)(B) by not verifying that the billing address on the check or credit card offered for payment by the purchaser matches the address listed in the appropriate database of government records of individuals whose age has been verified to be 21 years or older.

j. Violates California Business and Professions Code § 22963(b)(3) by not submitting to each credit card acquiring company with which the seller has credit card sales identification information in an appropriate form and format so that the words "tobacco product" may be printed in the purchaser's credit card statement when a purchase of a tobacco product is made by credit card payment.

k. Violates California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products.

The PACT Act authorizes a state, through its attorney general, to bring a civil action in a United States district court to prevent and restrain violations of 15 U.S.C. § 375 *et. seq.* and to obtain any other appropriate relief, including civil penalties, money damages, and injunctive or other equitable relief. 15 U.S.C. § 378(c)(1)(A).

Any delivery seller who violates the PACT Act is subject to civil penalties set forth in 15 U.S.C. § 377(b)(1)(A). The remedies available under 15 U.S.C. §§ 377-378 are in addition to any other remedies available under federal, state, local, tribal, or other law. 15 U.S.C. § 378(c)(4).

You should also know that California's consumer protection laws protect consumers from fraudulent business practices, defective products, and dangerous goods and services, and prohibit unfair and/or unlawful practices. The California Unfair Competition Law ("UCL") prohibits any person from engaging in unfair competition. Under the UCL, unfair competition includes any unlawful, unfair or fraudulent business act or practice and unfair, deceptive, untrue or misleading advertising. Cal. Bus. & Prof. Code, § 17200. Any person who violates the UCL is subject to civil penalties of up to $2,500 for each violation under California Business and Professions Code § 17206. These penalties are "cumulative to each other and to the remedies or penalties available under all other laws of this state." Cal. Bus. & Prof. Code § 17205. Also, "[a]ny person who engages, has engaged, or proposes to engage in unfair competition may be enjoined in any court of competent jurisdiction." Cal. Bus. & Prof. Code § 17203.

C. Violations of 18 U.S.C. § 1716E

We are in possession of evidence that The Smoking Vibes delivers e-cigarettes using USPS mails in violation of 18 U.S.C. § 1716E(a).

You should know that any person who knowingly deposits for mailing or delivery, or knowingly causes to be delivered by mail, according to the direction thereon, or at any place at which it is directed to be delivered by the person to whom it is addressed, nonmailable e-cigarettes is subject to criminal penalty under Title 18 of the United States Code and/or imprisoned of up to 1 year. 18 U.S.C. § 1716E(e).

In addition to any other fines and penalties applicable under Title 18 of the United States Code, any person who violates 18 U.S.C. § 1716E is subject to an additional civil penalty in the amount equal to 10 times the retail value of the nonmailable e-cigarettes, including all federal, state, and local taxes. 18 U.S.C. § 1716E(d).

The PACT Act authorizes a state, through its attorney general, to bring a civil action in a United States district court to obtain appropriate relief with respect to a violation of 18 U.S.C. § 1716E. 18 U.S.C. § 1716E(h)(1). Appropriate relief includes injunctive and equitable relief and damages equal to the amount of unpaid taxes on tobacco products mailed in violation of this section 18 U.S.C. § 1716E to addressees in that State, locality, or tribal land. *Id*. The remedies available under 18 U.S.C. § 1716E(h) are in addition to any other remedies available under federal, state, local, or tribal, or other laws. 18 U.S.C. § 1716E(h)(4).

Requested Actions

We request that within **15 days** of this letter, The Smoking Vibes provides **all** of the following:

1. An executed copy of the federal PACT Act registration form and a confirmation of the form's submission to ATF, as required under 15 U.S.C. § 376(a)(1).

2. An executed copy of PACT Act account registration with the State tobacco tax administrator, as required under 15 U.S.C. § 376(a)(1).

3. A complete record of all sales into the State of California, covering the period March 2021 through the present, as required under 15 U.S.C. § 376(a)(2).

4. An executed copy of an agreement with a delivery services provider requiring compliance with:

    a. package labeling requirements under 15 U.S.C. § 376a(a)(1), (b)(1);

    b. signature upon delivery requirements under 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(I);

    c. verification of valid government-issued identification upon delivery requirements under 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II); and

    d. compliance with 18 U.S.C. § 1716E(a) prohibiting shipment using USPS.

5. An executed copy of an agreement with an age verification services provider requiring compliance with:

a. full name, birth date, and residential address verification required under 15 U.S.C. § 376a(b)(4)(A)(iii)(I);

b. verification that the purchaser is 21 years or older through the use of a commercially available database or aggregate of databases required under 15 U.S.C. § 376a(b)(4)(A)(iii)(II);

c. verifying the purchaser is 21 years or older *before* enrolling a person as a customer, or distributing or selling, or engaging in the nonsale distribution of, the tobacco product, as required under California Business and Professions Code § 2963(b)(1)(A); and

d. verifying that the billing address on the check or credit card offered for payment by the purchaser matches the address listed in the appropriate database of government records of individuals whose age has been verified to be 21 years or older, as required under California Business and Professions Code § 22963(b)(1)(B).

6. A copy of an agreement or communications with each credit card acquiring company requiring the words "tobacco product" be printed in the purchaser's credit card statement when a purchase of a tobacco product is made by credit card payment.

7. A statement of how The Smoking Vibes makes a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products, as required under California Business and Professions Code § 22963(b)(3).

8. A copy of a valid tobacco products distributor license issued by CDTFA required under to California Revenue and Taxation Code § 30101.7(d)(2) and California Business and Professions Code § 22975(a).

9. A copy of excise tax returns filed with CDTFA, covering the period March 2021 through the present, for remittance of tobacco excise taxes required under California Revenue and Taxation Code § 30123.

10. A copy of a valid CECET permit required under California Revenue and Taxation Code § 31002(f).

11. A copy of CECET returns filed with CDTFA, covering the period July 1, 2022 through the present, as required under California Revenue and Taxation Code § 31002(d)(2)(A); and proof remittance of CECET to CDTFA, as required under California Revenue and Taxation Code § 31002(d)(1).

12. Record of The Smoking Vibes' website pages showing that it no longer offers for sale adulterated or flavored e-cigarettes to California customers.[7]

Any failure to comply with applicable federal and state laws and provide all of the information as requested may result in a formal referral to the federal Bureau of Alcohol, Tobacco, Firearms and Explosives for inclusion on the PACT Act non-compliant list, *see* 15 U.S.C. § 376a(e)(1),(6), and additional enforcement actions as appropriate under federal and state laws.

Please note you must direct your response **via email** to Lesya.Kinnamon@doj.ca.gov and to the following address:

California Department of Justice
Attn: Lesya Kinnamon
1300 I Street, Ste 125
Sacramento, CA 95814

Sincerely,

Lesya Kinnamon

LESYA KINNAMON
Deputy Attorney General

For ROB BONTA
Attorney General

cc:

<u>Via U.S. Mail</u>
Smoking Vibes LLC
Attn: Tomer Korit
1604 East Hawthorne Circle
Hollywood, FL 33021

<u>Via U.S. Mail</u>
Smoking Vibes, LLC
Attn: Natan Atrakzhi
401 N. Federal Hwy #312
Hallandale, FL 33009

[7] California Revenue and Taxation Code § 30101.7(d)(4) requires delivery sellers to comply with "any applicable state law or local ordinance that imposes restrictions on the retail sale of cigarettes or tobacco products directly to the public from a retail location, including Section 104559.5 of the Health and Safety Code, *as if the delivery sales occurred entirely within the state and place*." *Id*. (emphasis added). Section 104559.5 of the Health and Safety Code provides that "[a] tobacco retailer, or any of the tobacco retailer's agents or employees, shall not sell, offer for sale, or possess with the intent to sell or offer for sale, a flavored tobacco product or a tobacco product flavor enhancer." *Id*. § 104559.5(b)(1).

cc:

Via Email
Connecticut Office of the Attorney General
Attn: Heather Wilson
165 Capitol Avenue
Hartford, CT 06106
heatherj.wilson@ct.gov

Via Email
Office of the Illinois Attorney General
Attn: Joshua Turner
500 S. Second Street
Springfield, Illinois 62701
Joshua.Turner@ilag.gov

Via Email
Department of Attorney General of Hawaii
Attn: Chelsea Noelani Okamoto
707 Richards Street, Suite 403
Honolulu, HI 96813
chelsea.n.okamoto@hawaii.gov

Via Email
Office of the Indiana Attorney General
Attn: Kara Burgess
302 W. Washington Street IGCS-5th Floor
Indianapolis, IN 46204
Kara.Burgess@atg.in.gov

Via Email
Office of the Maine Attorney General
Attn: Elizabeth Reardon
6 State House Station
Augusta, ME 04333
elizabeth.Reardon@maine.gov

Via Email
Nebraska Attorney General's Office
Attn: Daniel Muellemen
2112 State Capitol Building
Lincoln, NE 68509
daniel.muelleman@nebraska.gov

Via Email
Ohio the Attorney General's Office
Attn: Christopher Gawronski
30 E. Broad Street, 26th Floor
Columbus, OH 43215
christopher.gawronski@ohioago.gov

Via Email
Office of the Attorney General of Oregon
Attn: Kristen Gilman
1162 Court St NE
Salem, OR 97301
kristen.a.gilman@doj.oregon.gov

Via Email
Pennsylvania Office of the Attorney General
Attn: Rebeka Buczeskie
15th Floor, Strawberry Square
Harrisburg, PA 17120
rbuczeskie@attorneygeneral.gov

Via Email
Utah Attorney General's Office
Attn: Kathryn White
160 E. 300 S.
Salt Lake City, UT 84114
kathrynwhite@agutah.gov

Via Email
Wisconsin's Attorney General's Office
Attn: Gregory A. Myszkowski
17 West Main Street
Madison, WI 53707
myszkowskiga@doj.state.wi.us

EXHIBIT 2

Lesya Kinnamon

From: Shopify <legal-orders@shopify.com>
Sent: Friday, May 30, 2025 10:27 AM
To: Lesya Kinnamon
Subject: Shopify Response - Letters Dated April 15, 2025

Hello,

We're following up on your letters dated April 15, 2025, regarding the following third-party merchants:

- ejuices.com
- funnyvapes.com
- nexussmoke.com
- northdisposable.com
- thefomoculture.com
- thesmokingvibes.com

As described in our initial response, dated April 30, 2025, Shopify is a Canadian company that provides software and technical infrastructure to third-party business owners (whom we call merchants). Third-party merchants use Shopify's e-commerce infrastructure services to manage their own independent stores and sell products and services directly to their own customers.

Third-party merchants are responsible for following Shopify's Acceptable Use Policy and Terms of Service, which require compliance with all applicable laws (including requirements related to Electronic Nicotine Delivery Systems products).

Shopify routinely works with regulators that submit takedown requests, and Shopify processes those requests consistent with our Guidelines for Legal Requests for Information and corresponding Whitepaper.

Shopify provided an interim response to your April 15, 2025, letters on April 30, 2025, indicating that we were reviewing your letters and expected to provide you with a final response by May 30, 2025.

As a result of our review, none of the stores you identified are currently able to sell tobacco products into the state of California (or into any other jurisdiction in the United States) using Shopify's services, because the merchants have either disabled shipping to the United States for all tobacco products or their Shopify storefront has been closed. These restrictions will remain in place until the merchants provide information sufficient for Shopify to confirm that the concerns raised by your office have been addressed. Please note that some of the stores you identified appear to have been transferred to hosting services other than Shopify.

We trust that this action resolves your concerns. If you have further questions about a merchant's compliance with applicable laws, we encourage you to follow up with the merchant directly. Merchants are best positioned to ensure their own legal compliance in the various jurisdictions in which they do business.

In the future, please submit requests through our Legal Access Request Portal, which will help to ensure efficient and secure processing.

If you have any questions, please respond directly to this email.

Sincerely,

Shopify Legal

151 O'Connor Street, Ground floor, Ottawa, ON, K2P 2L8

EXHIBIT 3

CALIFORNIA
DEPARTMENT OF JUSTICE

Rob Bonta
Attorney General

1300 I STREET, SUITE 125
P.O. BOX 944255
SACRAMENTO, CA 94244-2550

Public: (916) 445-9555
Telephone: (916) 210-6093
Facsimile: (916) 327-2319
E-Mail: Lesya.Kinnamon@doj.ca.gov

March 18, 2025

<u>Via U.S. Mail and Email</u>
First Class Distribution, LLC
EJuice Store
522 W Riverside Ave STE N
Spokane, WA 99201
support@ejuicestore.com

RE: DELIVERY SALES COMPLIANCE LETTER
First Class Distribution, LLC (d/b/a EJuice Store), www.ejuicestore.com

Dear Sir/Madam:

This letter is to advise First Class Distribution, LLC (d/b/a EJuice Store) (collectively, "EJuice Store") of violations of federal and state law in your advertising, offering for sale, selling, transferring, shipping, and/or delivering of tobacco products through EJuice Store's website, www.ejuicestore.com.

I. Prevent All Cigarette Trafficking Act ("PACT Act")

A. Violations of 15 U.S.C. § 376

Any person who advertises, offers for sale, sells, transfers, and/or ships for profit electronic nicotine delivery systems ("ENDS" or "e-cigarettes"), as defined in 15 U.S.C. § 375(7), in interstate commerce is required to register with the federal Bureau of Alcohol, Tobacco, Firearms and Explosives ("ATF") under the PACT Act. 15 U.S.C. § 376(a)(1). Such persons are also required to register with and submit monthly reports regarding their shipments of e-cigarettes to the State tobacco tax administrator. 15 U.S.C. § 376(a)(1)-(2).

EJuice Store advertises, offers for sale, sells, transfers, and/or ships for profit e-cigarettes from the State of Nevada and the State of Washington into the State of California and is therefore required to register with ATF and the State's tobacco tax administrator, *see* 15 U.S.C. § 376(a)(1), and to make monthly reports of its shipments of e-cigarettes, *see* 15 U.S.C. § 376(a)(2). We have confirmed with the State's tobacco tax administrator, the California Department of Tax and Fee Administration ("CDTFA"), that no such registration or reporting for Ejuices Store has been made to date.

Our review Ejuices Store's website indicates that it advertises and offers for sale e-cigarettes to customers in other states, including Connecticut, Hawaii, Illinois, Indiana, Maine, Nebraska, Ohio, Oregon, Pennsylvania, Utah, and Wisconsin. Ejuices Store should be aware that it is subject to compliance with the PACT Act and other federal and state laws applicable in these states to the sales of e-cigarette products. You should know that the States of Ohio,[1] Oregon,[2] Maine,[3] Nebraska,[4] and Utah[5] prohibit delivery sales of tobacco products directly to consumers in their jurisdictions.

B. Violations of 15 U.S.C. § 376(a)

We are in possession of information that Ejuices Store is engaged in delivery sales, as defined in 15 U.S.C. § 375(5), of e-cigarettes through its website, www.ejuicestore.com, and operates in violation of 15 U.S.C. § 376a by not complying with federal and state laws generally applicable to sales of e-cigarettes, including laws that impose excise taxes, licensing requirements, and other legal requirements relating to the sale, distribution, or delivery of e-cigarettes. Namely, Ejuices Store:

1. Violates 15 U.S.C. § 376a(b)(4)(A)(iii)(I) by not obtaining full name, birth date, and residential address of the purchaser.

2. Violates 15 U.S.C. § 376a(b)(4)(A)(iii)(II) by not verifying that the purchaser is 21 years or older through the use of a commercially available database or aggregate of databases.

3. Violates 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows: "**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES, AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS.**"

4. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(I) by shipping packages containing e-cigarettes without requiring a signature from a person of 21 years or older upon delivery.

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[1] See Ohio Rev. Code § 2927.023.
[2] See ORS 180.441.
[3] See 22 M.R.S. § 1555-F (2025).
[4] See Neb. Rev. Stat. § 28-1429.05.
[5] See Utah Code §§ 76-10-105.1, 59-14-808, 59-14-509.

5. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II) by using a method of mailing or shipping of e-cigarettes that does not obtain from the person who signs to accept delivery of the shipping container proof, in the form of a valid, government-issued identification bearing a photograph of the individual, that the person is at least the minimum age required for the legal sale or purchase of tobacco products, as determined by the applicable law at the place of delivery.

6. Violates 15 U.S.C. § 376a(a)(3)(D) by not being registered with CDTFA, as required under 15 U.S.C. § 376(a)(1).

7. Violates 15 U.S.C. § 376a(a)(3)(D) by not reporting to CDTFA every shipment of e-cigarettes made into the State, as required under 15 U.S.C. § 376(a)(2).

8. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of federal law, including Ejuices Store:

   a. Violates 18 U.S.C. § 1716E by delivering e-cigarettes using the United States Postal Service ("USPS") mails.

   b. Violates 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products in interstate commerce.[6]

9. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of state law, including Ejuices Store:

   a. Violates California Revenue and Taxation Code § 30101.7(d)(2) by engaging in delivery sales of tobacco products in California without obtaining and maintaining tobacco products distributor license required under California Business and Professions Code § 22975(a) and accounts required under the California Tobacco Products Tax Law, Cal. Rev. & Tax. Code §§ 30001-30483.

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[6] Every new tobacco product is subject to the federal Food and Drug Administration's ("FDA") premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 34 e-cigarette products. *See* https://www.fda.gov/tobacco-products/premarket-tobacco-product-applications/premarket-tobacco-product-marketing-granted-orders. Under federal law, unapproved tobacco products are considered adulterated pursuant to 21 U.S.C. § 387b(6)(A). FDA has determined that Ejuices Store offers for sale or distribution to customers in the United States ENDS products that lack a marketing authorization order. *See* https://www.fda.gov/inspections-compliance-enforcement-and-criminal-investigations/warning-letters/first-class-distribution-llc-dba-ejuice-store-682276-04302024.

b. Violates California Revenue and Taxation Code § 31002(a)(2) by not collecting from California purchasers California Electronic Cigarette Excise Tax ("CECET").

c. Violates California Revenue and Taxation Code § 31002(f) by not holding a CECET permit with CDTFA.

d. Violates California Revenue and Taxation Code § 31002(d)(2)(A) by making retail sales of e-cigarettes to California purchasers without filing CECET returns with CDTFA.

e. Violates California Revenue and Taxation Code § 31002(d)(1) by not remitting to CDTFA CECET on its retail sales of e-cigarettes to California purchasers.

f. Violates California Revenue and Taxation Code § 31003 by not providing a California purchaser with a receipt or other document for each retail sale of an electronic cigarette that sets out and separately identifies the "California Electronic Cigarette Excise Tax" and the amount paid by the purchaser.

g. Violates California Revenue and Taxation Code § 30123 by not remitting tobacco products excise tax to CDTFA on its sales of tobacco products to California consumers.

h. Violates California Business and Professions Code § 22963(b)(3) by not submitting to each credit card acquiring company with which the seller has credit card sales identification information in an appropriate form and format so that the words "tobacco product" may be printed in the purchaser's credit card statement when a purchase of a tobacco product is made by credit card payment.

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The PACT Act authorizes a state, through its attorney general, to bring a civil action in a United States district court to prevent and restrain violations of 15 U.S.C. § 375 *et. seq.* and to obtain any other appropriate relief, including civil penalties, money damages, and injunctive or other equitable relief. 15 U.S.C. § 378(c)(1)(A).

Any delivery seller who violates the PACT Act is subject to civil penalties set forth in 15 U.S.C. § 377(b)(1)(A). The remedies available under 15 U.S.C. §§ 377-378 are in addition to any other remedies available under federal, state, local, tribal, or other law. 15 U.S.C. § 378(c)(4).

You should also know that California's consumer protection laws protect consumers from fraudulent business practices, defective products, and dangerous goods and services, and prohibit unfair and/or unlawful practices. The California Unfair Competition Law ("UCL") prohibits any person from engaging in unfair competition. Under the UCL, unfair competition includes any unlawful, unfair or fraudulent business act or practice and unfair, deceptive, untrue or misleading advertising. Cal. Bus. & Prof. Code, § 17200. Any person who violates the UCL is subject to civil penalties of up to $2,500 for each violation under California Business and Professions Code § 17206. These penalties are "cumulative to each other and to the remedies or penalties available under all other laws of this state." Cal. Bus. & Prof. Code § 17205. Also, "[a]ny person who engages, has engaged, or proposes to engage in unfair competition may be enjoined in any court of competent jurisdiction." Cal. Bus. & Prof. Code § 17203.

C. Violations of 18 U.S.C. § 1716E

We are in possession of evidence that Ejuices Store delivers e-cigarettes using USPS mails in violation of 18 U.S.C. § 1716E(a).

You should know that any person who knowingly deposits for mailing or delivery, or knowingly causes to be delivered by mail, according to the direction thereon, or at any place at which it is directed to be delivered by the person to whom it is addressed, nonmailable e-cigarettes is subject to criminal penalty under Title 18 of the United States Code and/or imprisoned of up to 1 year. 18 U.S.C. § 1716E(e).

In addition to any other fines and penalties applicable under Title 18 of the United States Code, any person who violates 18 U.S.C. § 1716E is subject to an additional civil penalty in the amount equal to 10 times the retail value of the nonmailable e-cigarettes, including all federal, state, and local taxes. 18 U.S.C. § 1716E(d).

The PACT Act authorizes a state, through its attorney general, to bring a civil action in a United States district court to obtain appropriate relief with respect to a violation of 18 U.S.C. § 1716E. 18 U.S.C. § 1716E(h)(1). Appropriate relief includes injunctive and equitable relief and damages equal to the amount of unpaid taxes on tobacco products mailed in violation of this section 18 U.S.C. § 1716E to addressees in that State, locality, or tribal land. *Id*. The remedies available under 18 U.S.C. § 1716E(h) are in addition to any other remedies available under federal, state, local, or tribal, or other laws. 18 U.S.C. § 1716E(h)(4).

<u>Requested Actions</u>

We request that within **15 days** of this letter, Ejuices Store provides **<u>all</u>** of the following:

1. An executed copy of the federal PACT Act registration form and a confirmation of the form's submission to ATF, as required under 15 U.S.C. § 376(a)(1).

2. An executed copy of PACT Act account registration with the State tobacco tax administrator, as required under 15 U.S.C. § 376(a)(1).

3. A complete record of all sales into the State of California, covering the period March 2021 through the present, as required under 15 U.S.C. § 376(a)(2).

4. An executed copy of an agreement with a delivery services provider requiring compliance with:

    a. package labeling requirements under 15 U.S.C. § 376a(a)(1), (b)(1);

    b. signature upon delivery requirements under 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(I);

    c. verification of valid government-issued identification upon delivery requirements under 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II); and

    d. compliance with 18 U.S.C. § 1716E(a) prohibiting shipment using USPS.

5. An executed copy of an agreement with an age verification services provider requiring compliance with:

    a. full name, birth date, and residential address verification required under 15 U.S.C. § 376a(b)(4)(A)(iii)(I);

    b. verification that the purchaser is 21 years or older through the use of a commercially available database or aggregate of databases required under 15 U.S.C. § 376a(b)(4)(A)(iii)(II);

    c. verification that the purchaser is 21 years or older *before* enrolling a person as a customer, or distributing or selling, or engaging in the nonsale distribution of, the tobacco product, as required under California Business and Professions Code § 2963(b)(1)(A); and

    d. verification that the billing address on the check or credit card offered for payment by the purchaser matches the address listed in the appropriate database of government records of individuals whose age has been verified to be 21 years or older, as required under California Business and Professions Code § 22963(b)(1)(B).

6. A copy of an agreement or communications with each credit card acquiring company requiring the words "tobacco product" be printed in

the purchaser's credit card statement when a purchase of a tobacco product is made by credit card payment.

7. A statement of how Ejuices Store makes a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products, as required under California Business and Professions Code § 22963(b)(3).

8. A copy of a valid tobacco products distributor license issued by CDTFA required under California Revenue and Taxation Code § 30101.7(d)(2) and California Business and Professions Code § 22975(a).

9. A copy of excise tax returns filed with CDTFA, covering the period March 2021 through the present, for remittance of tobacco excise taxes required under California Revenue and Taxation Code § 30123.

10. A copy of a valid CECET permit required under California Revenue and Taxation Code § 31002(f).

11. A copy of CECET returns filed with CDTFA, covering the period July 1, 2022 through the present, as required under California Revenue and Taxation Code § 31002(d)(2)(A); and proof remittance of CECET to CDTFA, as required under California Revenue and Taxation Code § 31002(d)(1).

12. Record of Ejuices Store's website pages showing that it no longer offers for sale adulterated or flavored e-cigarettes to California customers.[7]

Any failure to comply with applicable federal and state laws and provide all of the information as requested may result in a formal referral to the federal Bureau of Alcohol, Tobacco, Firearms and Explosives for inclusion on the PACT Act non-compliant list, *see* 15 U.S.C. § 376a(e)(1),(6), and additional enforcement actions as appropriate under federal and state laws.

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[7] California Revenue and Taxation Code § 30101.7(d)(4) requires delivery sellers to comply with "any applicable state law or local ordinance that imposes restrictions on the retail sale of cigarettes or tobacco products directly to the public from a retail location, including Section 104559.5 of the Health and Safety Code, *as if the delivery sales occurred entirely within the state and place*." *Id*. (emphasis added). Section 104559.5 of the Health and Safety Code provides that "[a] tobacco retailer, or any of the tobacco retailer's agents or employees, shall not sell, offer for sale, or possess with the intent to sell or offer for sale, a flavored tobacco product or a tobacco product flavor enhancer." *Id*. § 104559.5(b)(1).

Please note you must direct your response **via email** to Lesya.Kinnamon@doj.ca.gov and to the following address:

California Department of Justice
Attn: Lesya Kinnamon
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Sincerely,

Lesya Kinnamon

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Deputy Attorney General

For ROB BONTA
Attorney General

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March 18, 2025

Via U.S. Mail and Email
Warlock Vapes, LLC
Zuluvape
140 Jacob Lane
Myrtle Beach, SC 29579
support@zuluvape.com

RE: DELIVERY SALES COMPLIANCE LETTER
Warlock Vapes, LLC (d/b/a Zuluvape), zuluvape.com

Dear Sir/Madam:

This letter is to advise Warlock Vapes, LLC (d/b/a Zuluvape) (collectively, Zuluvape) of violations of federal and state law in your advertising, offering for sale, selling, transferring, shipping, and/or delivering of tobacco products through Zuluvape's website, zuluvape.com.

I. Prevent All Cigarette Trafficking Act ("PACT Act")

A. Violations of 15 U.S.C. § 376

Any person who advertises, offers for sale, sells, transfers, and/or ships for profit electronic nicotine delivery systems ("ENDS" or "e-cigarettes"), as defined in 15 U.S.C. § 375(7), in interstate commerce is required to register with the federal Bureau of Alcohol, Tobacco, Firearms and Explosives ("ATF") under the PACT Act. 15 U.S.C. § 376(a)(1). Such persons are also required to register with and submit monthly reports regarding their shipments of e-cigarettes to the State tobacco tax administrator. 15 U.S.C. § 376(a)(1)-(2).

Zuluvape advertises, offers for sale, sells, transfers, and/or ships for profit e-cigarettes from South Carolina into the State of California and is therefore required to register with ATF and the State's tobacco tax administrator, *see* 15 U.S.C. § 376(a)(1), and to make monthly reports of its shipments of e-cigarettes, *see* 15 U.S.C. § 376(a)(2). We have confirmed with the State's tobacco tax administrator, the California Department of Tax and Fee Administration, that no such registration or reporting for Zuluvape has been made to date.

Our review of Zuluvape's website indicates that it advertises and offers for sale e-cigarettes to customers in other states, including Connecticut, Hawaii, Illinois, Indiana, Maine, Nebraska, Ohio, Oregon, Pennsylvania, Utah, and Wisconsin. Zuluvape should be aware that it is subject to compliance with the PACT Act and other federal and state laws applicable in these states to the sales of e-cigarette products. You should know that the States of Ohio,[1] Oregon,[2] Maine,[3] Nebraska,[4] and Utah[5] prohibit delivery sales of tobacco products directly to consumers in their jurisdictions.

B. Violations of 15 U.S.C. § 376(a)

We are in possession of information that Zuluvape is engaged in delivery sales, as defined in 15 U.S.C. § 375(5), of e-cigarettes through its website, zuluvape.com, and operates in violation of 15 U.S.C. § 376a by not complying with federal and state laws generally applicable to sales of e-cigarettes, including laws that impose excise taxes, licensing requirements, and other legal requirements relating to the sale, distribution, or delivery of e-cigarettes. Namely, Zuluvape:

1. Violates 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows: "**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES, AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS.**"

2. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(I) by shipping packages containing e-cigarettes without requiring a signature from a person of 21 years or older upon delivery.

3. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II) by using a method of mailing or shipping of e-cigarettes that does not obtain from the person who signs to accept delivery of the shipping container proof, in the form of a valid, government-issued identification bearing a photograph of the individual, that the person is at least the minimum age required for the legal sale or purchase of tobacco products, as determined by the applicable law at the place of delivery.

[1] See Ohio Rev. Code § 2927.023.
[2] See ORS 180.441.
[3] See 22 M.R.S. § 1555-F (2025).
[4] See Neb. Rev. Stat. § 28-1429.05.
[5] See Utah Code §§ 76-10-105.1, 59-14-808, 59-14-509.

4. Violates 15 U.S.C. § 376a(a)(3)(D) by not being registered with CDTFA, as required under 15 U.S.C. § 376(a)(1).

5. Violates 15 U.S.C. § 376a(a)(3)(D) by not reporting to CDTFA every shipment of e-cigarettes made into the State of California, as required under 15 U.S.C. § 376(a)(2).

6. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of federal law, including Zuluvape:

   a. Violates 18 U.S.C. § 1716E by delivering e-cigarettes using the United States Postal Service ("USPS") mails.

   b. Violates 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products in interstate commerce.[6]

7. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of state law, including Zuluvape:

   a. Violates California Revenue and Taxation Code § 30101.7(d)(2) by engaging in delivery sales of tobacco products in California without obtaining and maintaining tobacco retailer license required under California Business and Professions Code § 22972(a) and accounts required under the California Tobacco Products Tax Law, Cal. Rev. & Tax. Code §§ 30001-30483.

   b. Violates California Revenue and Taxation Code § 31002(a)(2) by not collecting from California purchasers California Electronic Cigarette Excise Tax ("CECET").

   c. Violates California Revenue and Taxation Code § 31002(f) by not holding a CECET permit with CDTFA.

---

[6] Every new tobacco product is subject to the federal Food and Drug Administration's ("FDA") premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 34 e-cigarette products. *See* https://www.fda.gov/tobacco-products/premarket-tobacco-product-applications/premarket-tobacco-product-marketing-granted-orders. Under federal law, unapproved tobacco products are considered adulterated pursuant to 21 U.S.C. § 387b(6)(A). FDA has determined that Zuluvape offers for sale or distribution to customers in the United States ENDS products that lack a marketing authorization order. *See* https://www.fda.gov/inspections-compliance-enforcement-and-criminal-investigations/warning-letters/warlock-vapes-llc-dba-zuluvape-687244-06272024.

d. Violates California Revenue and Taxation Code § 31002(d)(2)(A) by making retail sales of e-cigarettes to California purchasers without filing CECET returns with CDTFA.

e. Violates California Revenue and Taxation Code § 31002(d)(1) by not remitting to CDTFA CECET on its retail sales of e-cigarettes to California purchasers.

f. Violates California Revenue and Taxation Code § 31003 by not providing a California purchaser with a receipt or other document for each retail sale of an electronic cigarette that sets out and separately identifies the "California Electronic Cigarette Excise Tax" and the amount paid by the purchaser.

g. Violates California Revenue and Taxation Code § 30123 by not remitting tobacco products excise tax to CDTFA on its sales of tobacco products to California consumers.

h. Violates California Business and Professions Code § 22963(b)(3) by not submitting to each credit card acquiring company with which the seller has credit card sales identification information in an appropriate form and format so that the words "tobacco product" may be printed in the purchaser's credit card statement when a purchase of a tobacco product is made by credit card payment.

i. Violates California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products.

The PACT Act authorizes a state, through its attorney general, to bring a civil action in a United States district court to prevent and restrain violations of 15 U.S.C. § 375 *et. seq.* and to obtain any other appropriate relief, including civil penalties, money damages, and injunctive or other equitable relief. 15 U.S.C. § 378(c)(1)(A).

Any delivery seller who violates the PACT Act is subject to civil penalties set forth in 15 U.S.C. § 377(b)(1)(A). The remedies available under 15 U.S.C. §§ 377-378 are in addition to any other remedies available under federal, state, local, tribal, or other law. 15 U.S.C. § 378(c)(4).

You should also know that California's consumer protection laws protect consumers from fraudulent business practices, defective products, and dangerous goods and services, and prohibit unfair and/or unlawful practices. The California Unfair Competition Law ("UCL") prohibits any person from engaging in unfair competition. Under the UCL, unfair competition includes any unlawful, unfair or fraudulent business act or practice and unfair, deceptive, untrue or misleading advertising. Cal. Bus. & Prof. Code, § 17200. Any person who violates the UCL is subject to civil penalties of up to $2,500 for each violation under California Business and Professions Code § 17206. These penalties are "cumulative to each other and to the remedies or penalties available under all other laws of this state." Cal. Bus. & Prof. Code § 17205. Also, "[a]ny person who engages, has engaged, or proposes to engage in unfair competition may be enjoined in any court of competent jurisdiction." Cal. Bus. & Prof. Code § 17203.

C. Violations of 18 U.S.C. § 1716E

We are in possession of evidence that Zuluvape delivers e-cigarettes using USPS mails in violation of 18 U.S.C. § 1716E(a).

You should know that any person who knowingly deposits for mailing or delivery, or knowingly causes to be delivered by mail, according to the direction thereon, or at any place at which it is directed to be delivered by the person to whom it is addressed, nonmailable e-cigarettes is subject to criminal penalty under Title 18 of the United States Code and/or imprisoned of up to 1 year. 18 U.S.C. § 1716E(e).

In addition to any other fines and penalties applicable under Title 18 of the United States Code, any person who violates 18 U.S.C. § 1716E is subject to an additional civil penalty in the amount equal to 10 times the retail value of the nonmailable e-cigarettes, including all federal, state, and local taxes. 18 U.S.C. § 1716E(d).

The PACT Act authorizes a state, through its attorney general, to bring a civil action in a United States district court to obtain appropriate relief with respect to a violation of 18 U.S.C. § 1716E. 18 U.S.C. § 1716E(h)(1). Appropriate relief includes injunctive and equitable relief and damages equal to the amount of unpaid taxes on tobacco products mailed in violation of this section 18 U.S.C. § 1716E to addressees in that State, locality, or tribal land. *Id*. The remedies available under 18 U.S.C. § 1716E(h) are in addition to any other remedies available under federal, state, local, or tribal, or other laws. 18 U.S.C. § 1716E(h)(4).

Requested Actions

We request that within **15 days** of this letter, Zuluvape provides **all** of the following:

1. An executed copy of the federal PACT Act registration form and a confirmation of the form's submission to ATF, as required under 15 U.S.C. § 376(a)(1).

2. An executed copy of PACT Act account registration with CDTFA, as required under 15 U.S.C. § 376(a)(1).

3. A complete record of all sales into the State of California, covering the period March 2021 through the present, as required under 15 U.S.C. § 376(a)(2).

4. An executed copy of an agreement with a delivery services provider requiring compliance with:

   a. package labeling requirements under 15 U.S.C. § 376a(a)(1), (b)(1);

   b. signature upon delivery requirements under 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(I);

   c. verification of valid government-issued identification upon delivery requirements under 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II); and

   d. compliance with 18 U.S.C. § 1716E(a) prohibiting shipment using USPS.

5. An executed copy of an agreement with an age verification services provider requiring compliance with:

   a. full name, birth date, and residential address verification required under 15 U.S.C. § 376a(b)(4)(A)(iii)(I);

   b. verification that the purchaser is 21 years or older through the use of a commercially available database or aggregate of databases required under 15 U.S.C. § 376a(b)(4)(A)(iii)(II);

   c. verification that the purchaser is 21 years or older *before* enrolling a person as a customer, or distributing or selling, or engaging in the nonsale distribution of, the tobacco product, as required under California Business and Professions Code § 2963(b)(1)(A); and

   d. verification that the billing address on the check or credit card offered for payment by the purchaser matches the address listed in the appropriate database of government records of individuals whose age has been verified to be 21 years or older, as required under California Business and Professions Code § 22963(b)(1)(B).

6. A copy of an agreement or communications with each credit card acquiring company requiring the words “tobacco product” be printed in the purchaser’s credit card statement when a purchase of a tobacco product is made by credit card payment.

7. A statement of how Zuluvape makes a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products, as required under California Business and Professions Code § 22963(b)(3).

8. A copy of a valid tobacco products distributor license issued by CDTFA required under California Revenue and Taxation Code § 30101.7(d)(2) and California Business and Professions Code § 22975(a).

9. A copy of excise tax returns filed with CDTFA, covering the period March 2021 through the present, for remittance of tobacco excise taxes required under California Revenue and Taxation Code § 30123.

10. A copy of a valid CECET permit required under California Revenue and Taxation Code § 31002(f).

11. A copy of CECET returns filed with CDTFA, covering the period July 1, 2022 through the present, as required under California Revenue and Taxation Code § 31002(d)(2)(A); and proof remittance of CECET to CDTFA, as required under California Revenue and Taxation Code § 31002(d)(1).

12. Record of Zuluvape's website pages showing that it no longer offers for sale adulterated or flavored e-cigarettes to California customers.[7]

Any failure to comply with applicable federal and state laws and provide all of the information as requested may result in a formal referral to the federal Bureau of Alcohol, Tobacco, Firearms and Explosives for inclusion on the PACT Act non-compliant list, *see* 15 U.S.C. § 376a(e)(1),(6), and additional enforcement actions as appropriate under federal and state laws.

[7] California Revenue and Taxation Code § 30101.7(d)(4) requires delivery sellers to comply with "any applicable state law or local ordinance that imposes restrictions on the retail sale of cigarettes or tobacco products directly to the public from a retail location, including Section 104559.5 of the Health and Safety Code, *as if the delivery sales occurred entirely within the state and place*." *Id*. (emphasis added). Section 104559.5 of the Health and Safety Code provides that "[a] tobacco retailer, or any of the tobacco retailer's agents or employees, shall not sell, offer for sale, or possess with the intent to sell or offer for sale, a flavored tobacco product or a tobacco product flavor enhancer." *Id*. § 104559.5(b)(1).

Please note you must direct your response **via email** to Lesya.Kinnamon@doj.ca.gov and to the following address:

California Department of Justice
Attn: Lesya Kinnamon
1300 I Street, Ste 125
Sacramento, CA 95814

Sincerely,

Lesya Kinnamon

LESYA KINNAMON
Deputy Attorney General

For ROB BONTA
Attorney General

cc:

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May 22, 2025

Via U.S. Mail and Email
Cloudscape Inc.
17494 Hawthorne Boulevard
Torrance, CA 90504
info@csvape.com
support@csvape.com

RE: DELIVERY SALES COMPLIANCE LETTER
Cloudscape Inc., csvape.com

Dear Sir/Madam:

This letter is to advise Cloudscape Inc. (d/b/a CS Vape) of violations of federal and state laws in your advertising, offering for sale, selling, transferring, shipping, and/or delivering of tobacco products through Cloudscape's website, csvape.com.

We are in possession of information that Cloudscape is engaged in delivery sales, as defined in 15 U.S.C. § 375(5), of e-cigarettes through its website, csvape.com, and operates in violation of 15 U.S.C. § 376a by not complying with federal and state laws generally applicable to sales of e-cigarettes, including laws that impose excise taxes and other legal requirements relating to the sale, distribution, or delivery of e-cigarettes. Namely, Cloudscape:

1. Violates 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows: "**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES, AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS.**"

2. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II) by using a method of mailing or shipping of e-cigarettes that does not obtain from the person who signs to accept delivery of the shipping container proof, in the form of a valid, government-issued identification bearing a photograph of the individual, that the person is at least the

minimum age required for the legal sale or purchase of tobacco products, as determined by the applicable law at the place of delivery.

3. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of federal law, including Cloudscape:

   a. Violates 18 U.S.C. § 1716E by delivering e-cigarettes using the United States Postal Service ("USPS") mails.

   b. Violates 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products in interstate commerce.[1]

4. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of state law, including Cloudscape:

   a. Violates Revenue and Taxation Code § 30101.7(d)(4) by possessing, offering for sale, and selling flavored tobacco products in California in violation of California Health and Safety Code § 104559.5(b)(1).[2]

   b. Violates California Revenue and Taxation Code § 31003 by not providing a California purchaser with a receipt or other document for each retail sale of an electronic cigarette that sets out and separately identifies the "California Electronic Cigarette Excise Tax" and the amount paid by the purchaser.

   c. Violates California Business and Professions Code § 22963(b)(3) by not submitting to each credit card acquiring company with which the seller has

---

[1] Every new tobacco product is subject to the federal Food and Drug Administration's ("FDA") premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 34 e-cigarette products. *See* https://www.fda.gov/tobacco-products/premarket-tobacco-product-applications/premarket-tobacco-product-marketing-granted-orders. Under federal law, unapproved tobacco products are considered adulterated pursuant to 21 U.S.C. § 387b(6)(A). FDA has determined that Cloudscape offers for sale or distribution to customers in the United States ENDS products that lack a marketing authorization order. *See* https://www.fda.gov/inspections-compliance-enforcement-and-criminal-investigations/warning-letters/csvapecom-llc-695573-10292024.

[2] California Revenue and Taxation Code § 30101.7(d)(4) requires delivery sellers to comply with "any applicable state law or local ordinance that imposes restrictions on the retail sale of cigarettes or tobacco products directly to the public from a retail location, including California Health and Safety Code § 104559.5. Section 104559.5 of the Health and Safety Code provides that "[a] tobacco retailer, or any of the tobacco retailer's agents or employees, shall not sell, offer for sale, or possess with the intent to sell or offer for sale, a flavored tobacco product or a tobacco product flavor enhancer." *Id*. § 104559.5(b)(1).

credit card sales identification information in an appropriate form and format so that the words “tobacco product” may be printed in the purchaser’s credit card statement when a purchase of a tobacco product is made by credit card payment.

d. Violates California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products.

We therefore referred Cloudscape to the federal Bureau of Alcohol, Tobacco, Firearms and Explosives (“ATF”) for inclusion on the list of unregistered or noncompliant delivery sellers authorized under the Prevent All Cigarette Trafficking Act (“PACT Act”), see 15 U.S.C. §§ 376a(e)(1)(A), 376a(e)(6)(A), 376a(e)(1)(D).

Please note that failure to comply with state and federal laws applicable to delivery sales of tobacco products may subject Cloudscape to additional enforcement actions.

Sincerely,

Lesya Kinnamon

LESYA KINNAMON
Deputy Attorney General

For ROB BONTA
Attorney General

cc:

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Via Email
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C A L I F O R N I A
DEPARTMENT OF JUSTICE

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May 22, 2025

<u>Via U.S. Mail and Email</u>
Ejuice.Deals Inc
106 E 6th St Ste 900
Austin, TX 78701-3665
support@ejuice.deals

RE: DELIVERY SALES COMPLIANCE LETTER
Ejuice.Deals Inc, ejuice.deals

Dear Sir/Madam:

This letter is to advise Ejuice.Deals Inc ("Ejuice.Deals") of violations of federal and state laws in your advertising, offering for sale, selling, transferring, shipping, and/or delivering of tobacco products through Ejuice.Deals' website, ejuice.deals.

We are in possession of information that Ejuice.Deals is engaged in delivery sales, as defined in 15 U.S.C. § 375(5), of e-cigarettes through its website, ejuice.deals, and operates in violation of 15 U.S.C. § 376a by not complying with federal and state laws generally applicable to sales of e-cigarettes, including laws that impose excise taxes, licensing requirements, and other legal requirements relating to the sale, distribution, or delivery of e-cigarettes. Namely, Ejuice.Deals:

1. Violates 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows: "**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES, AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS.**"

2. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(I) by shipping packages containing e-cigarettes without requiring a signature from a person of 21 years or older upon delivery.

3. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II) by using a method of mailing or shipping of e-cigarettes that does not obtain from the person who signs to accept delivery of the shipping container proof, in the form of a valid, government-issued identification bearing a photograph of the individual, that the person is at least the minimum age required for the legal sale or purchase of tobacco products, as determined by the applicable law at the place of delivery.

4. Violates 15 U.S.C. § 376a(a)(3)(D) by not being registered with CDTFA, as required under 15 U.S.C. § 376(a)(1).

5. Violates 15 U.S.C. § 376a(a)(3)(D) by not reporting to CDTFA every shipment of e-cigarettes made into the State, as required under 15 U.S.C. § 376(a)(2).

6. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of federal law, including Ejuice.Deals:

    a. Violates 18 U.S.C. § 1716E by delivering e-cigarettes using the United States Postal Service ("USPS") mails.

    b. Violates 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products in interstate commerce.[1]

7. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of state law, including Ejuice.Deals:

    a. Violates Revenue and Taxation Code § 30101.7(d)(4) by selling flavored tobacco products to persons in California in violation of California Health and Safety Code § 104559.5(b)(1).[2]

---

[1] Every new tobacco product is subject to the federal Food and Drug Administration's ("FDA") premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 34 e-cigarette products. *See* https://www.fda.gov/tobacco-products/premarket-tobacco-product-applications/premarket-tobacco-product-marketing-granted-orders. Under federal law, unapproved tobacco products are considered adulterated pursuant to 21 U.S.C. § 387b(6)(A).

[2] California Revenue and Taxation Code § 30101.7(d)(4) requires delivery sellers to comply with "any applicable state law or local ordinance that imposes restrictions on the retail sale of cigarettes or tobacco products directly to the public from a retail location, including California Health and Safety Code § 104559.5. Section 104559.5 of the Health and Safety Code provides that "[a] tobacco retailer, or any of the tobacco retailer's agents or employees, shall not sell, offer for sale, or possess with the intent to sell or offer for sale, a flavored tobacco product or a tobacco product flavor enhancer." *Id*. § 104559.5(b)(1).

b. Violates California Revenue and Taxation Code § 30101.7(d)(2) by engaging in delivery sales of tobacco products in California without obtaining and maintaining tobacco products distributor license required under California Business and Professions Code § 22975(a) and accounts required under the California Tobacco Products Tax Law, Cal. Rev. & Tax. Code §§ 30001-30483.

c. Violates California Revenue and Taxation Code § 31002(a)(2) by not collecting from California purchasers the California Electronic Cigarette Excise Tax (“CECET”).

d. Violates California Revenue and Taxation Code § 31002(f) by not holding a CECET permit with CDTFA.

e. Violates California Revenue and Taxation Code § 31002(d)(2)(A) by making retail sales of e-cigarettes to California purchasers without filing CECET returns with CDTFA.

f. Violates California Revenue and Taxation Code § 31002(d)(1) by not remitting to CDTFA CECET on its retail sales of e-cigarettes to California purchasers.

g. Violates California Revenue and Taxation Code § 31003 by not providing a California purchaser with a receipt or other document for each retail sale of an electronic cigarette that sets out and separately identifies the “California Electronic Cigarette Excise Tax” and the amount paid by the purchaser.

h. Violates California Revenue and Taxation Code § 30123 by not remitting tobacco products excise tax to CDTFA on its sales of tobacco products to California consumers.

i. Violates California Business and Professions Code § 22963(b)(3) by not submitting to each credit card acquiring company with which the seller has credit card sales identification information in an appropriate form and format so that the words “tobacco product” may be printed in the purchaser’s credit card statement when a purchase of a tobacco product is made by credit card payment.

j. Violates California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products.

We therefore referred Ejuice.Deals to the federal Bureau of Alcohol, Tobacco, Firearms and Explosives (“ATF”) for inclusion on the list of unregistered or noncompliant delivery sellers authorized under the Prevent All Cigarette Trafficking Act ("PACT Act"), *see* 15 U.S.C. §§ 376a(e)(1)(A), 376a(e)(6)(A), 376a(e)(1)(D).

Please note that failure to comply with state and federal laws applicable to delivery sales of tobacco products may subject Ejuice.Deals to additional enforcement actions.

Sincerely,

Lesya Kinnamon

LESYA KINNAMON
Deputy Attorney General

For ROB BONTA
Attorney General

cc:

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May 22, 2025

Via U.S. Mail and Email
Fatty Fog Vapors Inc.
1434 East 57th.
Vancouver BC V5P2A9
Canada
info@fattyfog.com

RE: DELIVERY SALES COMPLIANCE LETTER
Fatty Fog Vapors Inc., fattyfog.com

Dear Sir/Madam:

This letter is to advise Fatty Fog Vapors Inc. (d/b/a Vapourevolution) (collectively, "Fatty Fog") of violations of federal and state laws in your advertising, offering for sale, selling, transferring, shipping, and/or delivering of tobacco products through Fatty Fog's website, fattyfog.com.

We are in possession of information that Fatty Fog is engaged in delivery sales, as defined in 15 U.S.C. § 375(5), of e-cigarettes to persons in California through its website, fattyfog.com, and operates in violation of 15 U.S.C. § 376a by not complying with federal and state laws generally applicable to sales of e-cigarettes, including laws that impose excise taxes, licensing requirements, and other legal requirements relating to the sale, distribution, or delivery of e-cigarettes. Namely, Fatty Fog:

1. Violates 15 U.S.C. § 376a(b)(4)(A)(iii)(I) by not obtaining full name, birth date, and residential address of the purchaser.

2. Violates 15 U.S.C. § 376a(b)(4)(A)(iii)(II) by not verifying that the purchaser is 21 years or older through the use of a commercially available database or aggregate of databases.

3. Violates 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows:
"**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW**

REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES, AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS."

4. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II) by using a method of mailing or shipping of e-cigarettes that does not obtain from the person who signs to accept delivery of the shipping container proof, in the form of a valid, government-issued identification bearing a photograph of the individual, that the person is at least the minimum age required for the legal sale or purchase of tobacco products, as determined by the applicable law at the place of delivery.

5. Violates 15 U.S.C. § 376a(a)(3)(D) by not being registered with the California Department of Tax and Fee Administration ("CDTFA"), as required under 15 U.S.C. § 376(a)(1).

6. Violates 15 U.S.C. § 376a(a)(3)(D) by not reporting to CDTFA every shipment of e-cigarettes made into the State, as required under 15 U.S.C. § 376(a)(2).

7. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of federal law, including Fatty Fog:

   a. Violates 18 U.S.C. § 1716E by delivering e-cigarettes using the United States Postal Service ("USPS") mails.

   b. Violates 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products in interstate commerce.[1]

8. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of state law, including Fatty Fog:

   a. Violates Revenue and Taxation Code § 30101.7(d)(4) by selling flavored tobacco products to persons in California in violation of California Health and Safety Code § 104559.5(b)(1).[2]

---

[1] Every new tobacco product is subject to the federal Food and Drug Administration's ("FDA") premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 34 e-cigarette products. *See* https://www.fda.gov/tobacco-products/premarket-tobacco-product-applications/premarket-tobacco-product-marketing-granted-orders. Under federal law, unapproved tobacco products are considered adulterated pursuant to 21 U.S.C. § 387b(6)(A).

[2] California Revenue and Taxation Code § 30101.7(d)(4) requires delivery sellers to comply with "any applicable state law or local ordinance that imposes restrictions on the retail sale of cigarettes or tobacco products directly to the public from a retail location, including California

b. Violates California Revenue and Taxation Code § 30101.7(d)(2) by engaging in delivery sales of tobacco products in California without obtaining and maintaining tobacco products distributor license required under California Business and Professions Code § 22975(a) and accounts required under the California Tobacco Products Tax Law, Cal. Rev. & Tax. Code §§ 30001-30483.

c. Violates California Revenue and Taxation Code § 31002(a)(2) by not collecting from California purchasers California Electronic Cigarette Excise Tax (“CECET”).

d. Violates California Revenue and Taxation Code § 31002(f) by not holding a CECET permit with CDTFA.

e. Violates California Revenue and Taxation Code § 31002(d)(2)(A) by making retail sales of e-cigarettes to California purchasers without filing CECET returns with CDTFA.

f. Violates California Revenue and Taxation Code § 31002(d)(1) by not remitting to CDTFA CECET on its retail sales of e-cigarettes to California purchasers.

g. Violates California Revenue and Taxation Code § 31003 by not providing a California purchaser with a receipt or other document for each retail sale of an electronic cigarette that sets out and separately identifies the “California Electronic Cigarette Excise Tax” and the amount paid by the purchaser.

h. Violates California Revenue and Taxation Code § 30123 by not remitting tobacco products excise tax to CDTFA on its sales of tobacco products to California consumers.

i. Violates California Business and Professions Code § 2963(b)(1)(A) by not verifying that the purchaser or recipient of the tobacco product is 21 years of age or older before enrolling a person as a customer, or distributing or selling, or engaging in the nonsale distribution of, the tobacco product.

j. Violates California Business and Professions Code § 22963(b)(3) by not submitting to each credit card acquiring company with which the seller has credit card sales identification information in an appropriate form and format so that the words “tobacco product” may be printed in the purchaser’s credit

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Health and Safety Code § 104559.5. Section 104559.5 of the Health and Safety Code provides that “[a] tobacco retailer, or any of the tobacco retailer’s agents or employees, shall not sell, offer for sale, or possess with the intent to sell or offer for sale, a flavored tobacco product or a tobacco product flavor enhancer.” *Id*. § 104559.5(b)(1).

card statement when a purchase of a tobacco product is made by credit card payment.

k. Violates California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products.

We therefore referred Fatty Fog to the federal Bureau of Alcohol, Tobacco, Firearms and Explosives ("ATF") for inclusion on the list of unregistered or noncompliant delivery sellers authorized under the Prevent All Cigarette Trafficking Act ("PACT Act"), *see* 15 U.S.C. §§ 376a(e)(1)(A), 376a(e)(6)(A), 376a(e)(1)(D).

Please note that failure to comply with state and federal laws applicable to delivery sales of tobacco products may subject Fatty Fog to additional enforcement actions.

Sincerely,
Lesya Kinnamon
LESYA KINNAMON
Deputy Attorney General

For ROB BONTA
Attorney General

cc:

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May 22, 2025

<u>Via U.S. Mail and Email</u>
Hazetown Vapes Inc.
325 Weston Road #2A
Toronto, ON M6N 4Z9
Canada
support@hazetownvapes.com

RE: DELIVERY SALES COMPLIANCE LETTER
Hazetown Vapes Inc., hazetownvapes.com

Dear Sir/Madam:

This letter is to advise Hazetown Vapes Inc. (d/b/a HV International) (collectively, “Hazetwon”) of violations of federal and state laws in your advertising, offering for sale, selling, transferring, shipping, and/or delivering of tobacco products through Hazetown’s website, hazetownvapes.com.

We are in possession of information that Hazetown is engaged in delivery sales, as defined in 15 U.S.C. § 375(5), of e-cigarettes through its website, hazetownvapes.com, and operates in violation of 15 U.S.C. § 376a by not complying with federal and state laws generally applicable to sales of e-cigarettes, including laws that impose excise taxes, licensing requirements, and other legal requirements relating to the sale, distribution, or delivery of e-cigarettes. Namely, Hazetown:

1. Violates 15 U.S.C. § 376a(b)(4)(A)(iii)(I) by not obtaining full name, birth date, and residential address of the purchaser.

2. Violates 15 U.S.C. § 376a(b)(4)(A)(iii)(II) by not verifying that the purchaser is 21 years or older through the use of a commercially available database or aggregate of databases.

3. Violates 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows: “**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW**

REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES, AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS."

4. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(I) by shipping packages containing e-cigarettes without requiring a signature from a person of 21 years or older upon delivery.

5. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II) by using a method of mailing or shipping of e-cigarettes that does not obtain from the person who signs to accept delivery of the shipping container proof, in the form of a valid, government-issued identification bearing a photograph of the individual, that the person is at least the minimum age required for the legal sale or purchase of tobacco products, as determined by the applicable law at the place of delivery.

6. Violates 15 U.S.C. § 376a(a)(3)(D) by not being registered with the California Department of Tax and Fee Administration ("CDTFA"), as required under 15 U.S.C. § 376(a)(1).

7. Violates 15 U.S.C. § 376a(a)(3)(D) by not reporting to CDTFA every shipment of e-cigarettes made into the State, as required under 15 U.S.C. § 376(a)(2).

8. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of federal law, including Hazetown:

   a. Violates 18 U.S.C. § 1716E by delivering e-cigarettes using the United States Postal Service ("USPS") mails.

   b. Violates 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products in interstate commerce.[1]

9. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of state law, including Hazetown:

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[1] Every new tobacco product is subject to the federal Food and Drug Administration's ("FDA") premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 34 e-cigarette products. *See* https://www.fda.gov/tobacco-products/premarket-tobacco-product-applications/premarket-tobacco-product-marketing-granted-orders. Under federal law, unapproved tobacco products are considered adulterated pursuant to 21 U.S.C. § 387b(6)(A).

a. Violates Revenue and Taxation Code § 30101.7(d)(4) by selling flavored tobacco products to persons in California in violation of California Health and Safety Code § 104559.5(b)(1).[2]

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h. Violates California Revenue and Taxation Code § 30123 by not remitting tobacco products excise tax to CDTFA on its sales of tobacco products to California consumers.

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[2] California Revenue and Taxation Code § 30101.7(d)(4) requires delivery sellers to comply with "any applicable state law or local ordinance that imposes restrictions on the retail sale of cigarettes or tobacco products directly to the public from a retail location, including California Health and Safety Code § 104559.5. Section 104559.5 of the Health and Safety Code provides that "[a] tobacco retailer, or any of the tobacco retailer's agents or employees, shall not sell, offer for sale, or possess with the intent to sell or offer for sale, a flavored tobacco product or a tobacco product flavor enhancer." *Id*. § 104559.5(b)(1).

age or older before enrolling a person as a customer, or distributing or selling, or engaging in the nonsale distribution of, the tobacco product.

j. Violates California Business and Professions Code § 22963(b)(3) by not submitting to each credit card acquiring company with which the seller has credit card sales identification information in an appropriate form and format so that the words "tobacco product" may be printed in the purchaser's credit card statement when a purchase of a tobacco product is made by credit card payment.

k. Violates California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products.

We therefore referred Hazetown to the federal Bureau of Alcohol, Tobacco, Firearms and Explosives ("ATF") for inclusion on the list of unregistered or noncompliant delivery sellers authorized under the Prevent All Cigarette Trafficking Act ("PACT Act"), *see* 15 U.S.C. §§ 376a(e)(1)(A), 376a(e)(6)(A), 376a(e)(1)(D).

Please note that failure to comply with state and federal laws applicable to delivery sales of tobacco products may subject Hazetown to additional enforcement actions.

Sincerely,

Lesya Kinnamon

LESYA KINNAMON
Deputy Attorney General

For ROB BONTA
Attorney General

cc:

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Via Email
Utah Attorney General's Office
Attn: Kathryn White
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Salt Lake City, UT 84114
kathrynwhite@agutah.gov

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May 22, 2025

Via U.S. Mail and Email
Juicefly LLC
10725 Jefferson Boulevard
Culver City, CA 90230
support@juicefly.com

RE: DELIVERY SALES COMPLIANCE LETTER
Juicefly LLC, juicefly.com

Dear Sir/Madam:

This letter is to advise Juicefly LLC ("Juicefly") of violations of federal and state laws in your advertising, offering for sale, selling, transferring, shipping, and/or delivering of tobacco products through Juicefly's website, juicefly.com.

We are in possession of information that Juicefly is engaged in delivery sales, as defined in 15 U.S.C. § 375(5), of e-cigarettes through its website, juicefly.com, and operates in violation of 15 U.S.C. § 376a by not complying with federal and state laws generally applicable to sales of e-cigarettes, including laws that impose excise taxes, licensing requirements, and other legal requirements relating to the sale, distribution, or delivery of e-cigarettes. Namely, Juicefly:

1. Violates 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows: "**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES, AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS.**"

2. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(I) by shipping packages containing e-cigarettes without requiring a signature from a person of 21 years or older upon delivery.

3. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II) by using a method of mailing or shipping of e-cigarettes that does not obtain from the person who signs to accept

delivery of the shipping container proof, in the form of a valid, government-issued identification bearing a photograph of the individual, that the person is at least the minimum age required for the legal sale or purchase of tobacco products, as determined by the applicable law at the place of delivery.

4. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of federal law, including Juicefly:

   a. Violates 18 U.S.C. § 1716E by delivering e-cigarettes using the United States Postal Service ("USPS") mails.

   b. Violates 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products in interstate commerce.[1]

5. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of state law, including Juicefly:

   a. Violates Revenue and Taxation Code § 30101.7(d)(4) by possessing, offering for sale, and selling flavored tobacco products in California in violation of California Health and Safety Code § 104559.5(b)(1).[2]

   b. Violates California Revenue and Taxation Code § 31003 by not providing a California purchaser with a receipt or other document for each retail sale of an electronic cigarette that sets out and separately identifies the "California Electronic Cigarette Excise Tax" and the amount paid by the purchaser.

   c. Violates California Business and Professions Code § 22963(b)(3) by not submitting to each credit card acquiring company with which the seller has credit card sales identification information in an appropriate form and format so that the words "tobacco product" may be printed in the purchaser's credit

[1] Every new tobacco product is subject to the federal Food and Drug Administration's ("FDA") premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 34 e-cigarette products. *See* https://www.fda.gov/tobacco-products/premarket-tobacco-product-applications/premarket-tobacco-product-marketing-granted-orders. Under federal law, unapproved tobacco products are considered adulterated pursuant to 21 U.S.C. § 387b(6)(A).

[2] California Revenue and Taxation Code § 30101.7(d)(4) requires delivery sellers to comply with "any applicable state law or local ordinance that imposes restrictions on the retail sale of cigarettes or tobacco products directly to the public from a retail location, including California Health and Safety Code § 104559.5. Section 104559.5 of the Health and Safety Code provides that "[a] tobacco retailer, or any of the tobacco retailer's agents or employees, shall not sell, offer for sale, or possess with the intent to sell or offer for sale, a flavored tobacco product or a tobacco product flavor enhancer." *Id*. § 104559.5(b)(1).

card statement when a purchase of a tobacco product is made by credit card payment.

d. Violates California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products.

We therefore referred Juicefly to the federal Bureau of Alcohol, Tobacco, Firearms and Explosives ("ATF") for inclusion on the list of unregistered or noncompliant delivery sellers authorized under the Prevent All Cigarette Trafficking Act ("PACT Act"), *see* 15 U.S.C. §§ 376a(e)(1)(A), 376a(e)(6)(A), 376a(e)(1)(D).

Please note that failure to comply with state and federal laws applicable to delivery sales of tobacco products may subject Juicefly to additional enforcement actions.

Sincerely,

Lesya Kinnamon

LESYA KINNAMON
Deputy Attorney General

For ROB BONTA
Attorney General

cc:

Via U.S. Mail
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cc:

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May 22, 2025

<u>Via U.S. Mail and Email</u>
JAI Guruji LLC
Kado Bar
911 N Main Street
Monticello, IN 47960
support@kadobarofficial.com

RE: DELIVERY SALES COMPLIANCE LETTER
JAI Guruji LLC (d/b/a Kado Bar), kadobarofficial.com

Dear Sir/Madam:

This letter is to advise JAI Guruji LLC (d/b/a Kado Bar) (collectively, "Kado Bar") of violations of federal and state laws in your advertising, offering for sale, selling, transferring, shipping, and/or delivering of tobacco products through Kado Bar's website, kadobarofficial.com.

We are in possession of information that Kado Bar is engaged in delivery sales, as defined in 15 U.S.C. § 375(5), of e-cigarettes through its website, kadobarofficial.com, and operates in violation of 15 U.S.C. § 376a by not complying with federal and state laws generally applicable to sales of e-cigarettes, including laws that impose excise taxes, licensing requirements, and other legal requirements relating to the sale, distribution, or delivery of e-cigarettes. Namely, Kado Bar:

1. Violates 15 U.S.C. § 376a(b)(4)(A)(iii)(I) by not obtaining full name, birth date, and residential address of the purchaser.

2. Violates 15 U.S.C. § 376a(b)(4)(A)(iii)(II) by not verifying that the purchaser is 21 years or older through the use of a commercially available database or aggregate of databases.

3. Violates 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows:
"**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW**

REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES, AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS."

4. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(I) by shipping packages containing e-cigarettes without requiring a signature from a person of 21 years or older upon delivery.

5. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II) by using a method of mailing or shipping of e-cigarettes that does not obtain from the person who signs to accept delivery of the shipping container proof, in the form of a valid, government-issued identification bearing a photograph of the individual, that the person is at least the minimum age required for the legal sale or purchase of tobacco products, as determined by the applicable law at the place of delivery.

6. Violates 15 U.S.C. § 376a(a)(3)(D) by not being registered with the California Department of Tax and Fee Administration ("CDTFA"), as required under 15 U.S.C. § 376(a)(1).

7. Violates 15 U.S.C. § 376a(a)(3)(D) by not reporting to CDTFA every shipment of e-cigarettes made into the State, as required under 15 U.S.C. § 376(a)(2).

8. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of federal law, including Kado Bar:

    a. Violates 18 U.S.C. § 1716E by delivering e-cigarettes using the United States Postal Service ("USPS") mails.

    b. Violates 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products in interstate commerce.[1]

9. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of state law, including Kado Bar:

[1] Every new tobacco product is subject to the federal Food and Drug Administration's ("FDA") premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 34 e-cigarette products. *See* https://www.fda.gov/tobacco-products/premarket-tobacco-product-applications/premarket-tobacco-product-marketing-granted-orders. Under federal law, unapproved tobacco products are considered adulterated pursuant to 21 U.S.C. § 387b(6)(A).

a. Violates Revenue and Taxation Code § 30101.7(d)(4) by selling flavored tobacco products to persons in California in violation of California Health and Safety Code § 104559.5(b)(1).[2]

b. Violates California Revenue and Taxation Code § 30101.7(d)(2) by engaging in delivery sales of tobacco products in California without obtaining and maintaining tobacco products distributor license required under California Business and Professions Code § 22975(a) and accounts required under the California Tobacco Products Tax Law, Cal. Rev. & Tax. Code §§ 30001-30483.

c. Violates California Revenue and Taxation Code § 31002(a)(2) by not collecting from California purchasers California Electronic Cigarette Excise Tax ("CECET").

d. Violates California Revenue and Taxation Code § 31002(f) by not holding a CECET permit with CDTFA.

e. Violates California Revenue and Taxation Code § 31002(d)(2)(A) by making retail sales of e-cigarettes to California purchasers without filing CECET returns with CDTFA.

f. Violates California Revenue and Taxation Code § 31002(d)(1) by not remitting to CDTFA CECET on its retail sales of e-cigarettes to California purchasers.

g. Violates California Revenue and Taxation Code § 31003 by not providing a California purchaser with a receipt or other document for each retail sale of an electronic cigarette that sets out and separately identifies the "California Electronic Cigarette Excise Tax" and the amount paid by the purchaser.

h. Violates California Revenue and Taxation Code § 30123 by not remitting tobacco products excise tax to CDTFA on its sales of tobacco products to California consumers.

i. Violates California Business and Professions Code § 2963(b)(1)(A) by not verifying that the purchaser or recipient of the tobacco product is 21 years of

---

[2] California Revenue and Taxation Code § 30101.7(d)(4) requires delivery sellers to comply with "any applicable state law or local ordinance that imposes restrictions on the retail sale of cigarettes or tobacco products directly to the public from a retail location, including California Health and Safety Code § 104559.5. Section 104559.5 of the Health and Safety Code provides that "[a] tobacco retailer, or any of the tobacco retailer's agents or employees, shall not sell, offer for sale, or possess with the intent to sell or offer for sale, a flavored tobacco product or a tobacco product flavor enhancer." *Id*. § 104559.5(b)(1).

age or older before enrolling a person as a customer, or distributing or selling, or engaging in the nonsale distribution of, the tobacco product.

j. Violates California Business and Professions Code § 22963(b)(3) by not submitting to each credit card acquiring company with which the seller has credit card sales identification information in an appropriate form and format so that the words "tobacco product" may be printed in the purchaser's credit card statement when a purchase of a tobacco product is made by credit card payment.

k. Violates California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products.

We therefore referred Kado Bar to the federal Bureau of Alcohol, Tobacco, Firearms and Explosives ("ATF") for inclusion on the list of unregistered or noncompliant delivery sellers authorized under the Prevent All Cigarette Trafficking Act ("PACT Act"), *see* 15 U.S.C. §§ 376a(e)(1)(A), 376a(e)(6)(A), 376a(e)(1)(D).

Please note that failure to comply with state and federal laws applicable to delivery sales of tobacco products may subject Kado Bar to additional enforcement actions.

Sincerely,
Lesya Kinnamon

LESYA KINNAMON
Deputy Attorney General

For ROB BONTA
Attorney General

cc:

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May 22, 2025

<u>Via U.S. Mail and Email</u>
The Sabagh Group, LLC
Lighter USA
24629 Halsted Road,
Farmington Hills, MI 48335
email@lighterusa.com

RE: DELIVERY SALES COMPLIANCE LETTER
The Sabagh Group, LLC (d/b/a Lighter USA), lighterusa.com

Dear Sir/Madam:

This letter is to advise The Sabagh Group, LLC (d/b/a Lighter USA) (collectively, "Lighter USA") of violations of federal and state laws in your advertising, offering for sale, selling, transferring, shipping, and/or delivering of tobacco products through Lighter USA's website, lighterusa.com.

We are in possession of information that Lighter USA is engaged in delivery sales, as defined in 15 U.S.C. § 375(5), of e-cigarettes through its website, lighterusa.com, and operates in violation of 15 U.S.C. § 376a by not complying with federal and state laws generally applicable to sales of e-cigarettes, including laws that impose excise taxes, licensing, and other legal requirements relating to the sale, distribution, or delivery of e-cigarettes. Namely, Lighter USA:

1. Violates 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows: "**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES, AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS.**"

2. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(I) by shipping packages containing e-cigarettes without requiring a signature from a person of 21 years or older upon delivery.

3. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II) by using a method of mailing or shipping of e-cigarettes that does not obtain from the person who signs to accept delivery of the shipping container proof, in the form of a valid, government-issued identification bearing a photograph of the individual, that the person is at least the minimum age required for the legal sale or purchase of tobacco products, as determined by the applicable law at the place of delivery.

4. Violates 15 U.S.C. § 376a(a)(3)(D) by not being registered with the California Department of Tax and Fee Administration ("CDTFA"), as required under 15 U.S.C. § 376(a)(1).

5. Violates 15 U.S.C. § 376a(a)(3)(D) by not reporting to CDTFA every shipment of e-cigarettes made into the State, as required under 15 U.S.C. § 376(a)(2).

6. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of federal law, including Lighter USA:

   a. Violates 18 U.S.C. § 1716E by delivering e-cigarettes using the United States Postal Service ("USPS") mails.

   b. Violates 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products in interstate commerce.[1]

7. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of state law, including Lighter USA:

   a. Violates Revenue and Taxation Code § 30101.7(d)(4) by selling flavored tobacco products to persons in California in violation of California Health and Safety Code § 104559.5(b)(1).[2]

---

[1] Every new tobacco product is subject to the federal Food and Drug Administration's ("FDA") premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 34 e-cigarette products. *See* https://www.fda.gov/tobacco-products/premarket-tobacco-product-applications/premarket-tobacco-product-marketing-granted-orders. Under federal law, unapproved tobacco products are considered adulterated pursuant to 21 U.S.C. § 387b(6)(A).

[2] California Revenue and Taxation Code § 30101.7(d)(4) requires delivery sellers to comply with "any applicable state law or local ordinance that imposes restrictions on the retail sale of cigarettes or tobacco products directly to the public from a retail location, including California Health and Safety Code § 104559.5. Section 104559.5 of the Health and Safety Code provides that "[a] tobacco retailer, or any of the tobacco retailer's agents or employees, shall not sell, offer for sale, or possess with the intent to sell or offer for sale, a flavored tobacco product or a tobacco product flavor enhancer." *Id*. § 104559.5(b)(1).

b. Violates California Revenue and Taxation Code § 30101.7(d)(2) by engaging in delivery sales of tobacco products in California without obtaining and maintaining tobacco products distributor license required under California Business and Professions Code § 22975(a) and accounts required under the California Tobacco Products Tax Law, Cal. Rev. & Tax. Code §§ 30001-30483.

c. Violates California Revenue and Taxation Code § 31002(a)(2) by not collecting from California purchasers California Electronic Cigarette Excise Tax ("CECET").

d. Violates California Revenue and Taxation Code § 31002(f) by not holding a CECET permit with CDTFA.

e. Violates California Revenue and Taxation Code § 31002(d)(2)(A) by making retail sales of e-cigarettes to California purchasers without filing CECET returns with CDTFA.

f. Violates California Revenue and Taxation Code § 31002(d)(1) by not remitting to CDTFA CECET on its retail sales of e-cigarettes to California purchasers.

g. Violates California Revenue and Taxation Code § 31003 by not providing a California purchaser with a receipt or other document for each retail sale of an electronic cigarette that sets out and separately identifies the "California Electronic Cigarette Excise Tax" and the amount paid by the purchaser.

h. Violates California Revenue and Taxation Code § 30123 by not remitting tobacco products excise tax to CDTFA on its sales of tobacco products to California consumers.

i. Violates California Business and Professions Code § 22963(b)(3) by not submitting to each credit card acquiring company with which the seller has credit card sales identification information in an appropriate form and format so that the words "tobacco product" may be printed in the purchaser's credit card statement when a purchase of a tobacco product is made by credit card payment.

j. Violates California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products.

We therefore referred Lighter USA to the federal Bureau of Alcohol, Tobacco, Firearms and Explosives ("ATF") for inclusion on the list of unregistered or noncompliant delivery sellers authorized under the Prevent All Cigarette Trafficking Act ("PACT Act"), *see* 15 U.S.C. §§ 376a(e)(1)(A), 376a(e)(6)(A), 376a(e)(1)(D).

Please note that failure to comply with state and federal laws applicable to delivery sales of tobacco products may subject Lighter USA to additional enforcement actions.

Sincerely,

Lesya Kinnamon

LESYA KINNAMON
Deputy Attorney General

For ROB BONTA
Attorney General

cc:

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May 22, 2025

Via U.S. Mail and Email
VPRO TECH, LLC
Myvpro
8150 23 Mile Road
Shelby Township, MI 48316
service@myvpro.com
feedback@myvpro.com

RE: DELIVERY SALES COMPLIANCE LETTER
VPRO TECH, LLC (d/b/a Myvpro), myvpro.com

Dear Sir/Madam:

This letter is to advise VPRO TECH, LLC (d/b/a Myvpro) (collectively, "Myvpro") of violations of federal and state laws in your advertising, offering for sale, selling, transferring, shipping, and/or delivering of tobacco products through Myvpro's website, myvpro.com.

We are in possession of information that Myvpro is engaged in delivery sales, as defined in 15 U.S.C. § 375(5), of e-cigarettes through its website, myvpro.com, and operates in violation of 15 U.S.C. § 376a by not complying with federal and state laws generally applicable to sales of e-cigarettes, including laws that impose excise taxes, licensing, and other legal requirements relating to the sale, distribution, or delivery of e-cigarettes. Namely, Myvpro:

1. Violates 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows: "**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES, AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS.**"

2. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(I) by shipping packages containing e-cigarettes without requiring a signature from a person of 21 years or older upon delivery.

3. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II) by using a method of mailing or shipping of e-cigarettes that does not obtain from the person who signs to accept delivery of the shipping container proof, in the form of a valid, government-issued identification bearing a photograph of the individual, that the person is at least the minimum age required for the legal sale or purchase of tobacco products, as determined by the applicable law at the place of delivery.

4. Violates 15 U.S.C. § 376a(a)(3)(D) by not being registered with the California Department of Tax and Fee Administration ("CDTFA"), as required under 15 U.S.C. § 376(a)(1).

5. Violates 15 U.S.C. § 376a(a)(3)(D) by not reporting to CDTFA every shipment of e-cigarettes made into the State, as required under 15 U.S.C. § 376(a)(2).

6. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of federal law, including Myvpro:

   a. Violates 18 U.S.C. § 1716E by delivering e-cigarettes using the United States Postal Service ("USPS") mails.

   b. Violates 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products in interstate commerce.[1]

7. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of state law, including Myvpro:

   a. Violates Revenue and Taxation Code § 30101.7(d)(4) by selling flavored tobacco products to persons in California in violation of California Health and Safety Code § 104559.5(b)(1).[2]

---

[1] Every new tobacco product is subject to the federal Food and Drug Administration's ("FDA") premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 34 e-cigarette products. *See* https://www.fda.gov/tobacco-products/premarket-tobacco-product-applications/premarket-tobacco-product-marketing-granted-orders. Under federal law, unapproved tobacco products are considered adulterated pursuant to 21 U.S.C. § 387b(6)(A). FDA has determined that Myvpro offers for sale or distribution to customers in the United States ENDS products that lack a marketing authorization order. *See* https://www.fda.gov/inspections-compliance-enforcement-and-criminal-investigations/warning-letters/my-vpro-676602-01312024.

[2] California Revenue and Taxation Code § 30101.7(d)(4) requires delivery sellers to comply with "any applicable state law or local ordinance that imposes restrictions on the retail sale of cigarettes or tobacco products directly to the public from a retail location, including California

b. Violates California Revenue and Taxation Code § 30101.7(d)(2) by engaging in delivery sales of tobacco products in California without obtaining and maintaining tobacco products distributor license required under California Business and Professions Code § 22975(a) and accounts required under the California Tobacco Products Tax Law, Cal. Rev. & Tax. Code §§ 30001-30483.

c. Violates California Revenue and Taxation Code § 31002(a)(2) by not collecting from California purchasers California Electronic Cigarette Excise Tax ("CECET").

d. Violates California Revenue and Taxation Code § 31002(f) by not holding a CECET permit with CDTFA.

e. Violates California Revenue and Taxation Code § 31002(d)(2)(A) by making retail sales of e-cigarettes to California purchasers without filing CECET returns with CDTFA.

f. Violates California Revenue and Taxation Code § 31002(d)(1) by not remitting to CDTFA CECET on its retail sales of e-cigarettes to California purchasers.

g. Violates California Revenue and Taxation Code § 31003 by not providing a California purchaser with a receipt or other document for each retail sale of an electronic cigarette that sets out and separately identifies the "California Electronic Cigarette Excise Tax" and the amount paid by the purchaser.

h. Violates California Revenue and Taxation Code § 30123 by not remitting tobacco products excise tax to CDTFA on its sales of tobacco products to California consumers.

i. Violates California Business and Professions Code § 22963(b)(3) by not submitting to each credit card acquiring company with which the seller has credit card sales identification information in an appropriate form and format so that the words "tobacco product" may be printed in the purchaser's credit card statement when a purchase of a tobacco product is made by credit card payment.

j. Violates California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5

Health and Safety Code § 104559.5. Section 104559.5 of the Health and Safety Code provides that "[a] tobacco retailer, or any of the tobacco retailer's agents or employees, shall not sell, offer for sale, or possess with the intent to sell or offer for sale, a flavored tobacco product or a tobacco product flavor enhancer." *Id*. § 104559.5(b)(1).

p.m. to the purchaser confirming the order prior to shipping the tobacco products.

We therefore referred Myvpro to the federal Bureau of Alcohol, Tobacco, Firearms and Explosives ("ATF") for inclusion on the list of unregistered or noncompliant delivery sellers authorized under the Prevent All Cigarette Trafficking Act ("PACT Act"), *see* 15 U.S.C. §§ 376a(e)(1)(A), 376a(e)(6)(A), 376a(e)(1)(D).

Please note that failure to comply with state and federal laws applicable to delivery sales of tobacco products may subject Myvpro to additional enforcement actions.

Sincerely,
Lesya Kinnamon

LESYA KINNAMON
Deputy Attorney General

For ROB BONTA
Attorney General

cc:

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May 22, 2025

<u>Via U.S. Mail and Email</u>
VICA Trading Inc
Vape Near
3045 Edinger Avenue
Tustin, CA 92780
info@vapenear.com

RE: DELIVERY SALES COMPLIANCE LETTER
VICA Trading Inc, vapenear.com

Dear Sir/Madam:

This letter is to advise VICA Trading Inc (d/b/a Vape Near, d/b/a Vapesourcing) (collectively, "VICA Trading") of violations of federal and state laws in your advertising, offering for sale, selling, transferring, shipping, and/or delivering of tobacco products through VICA Trading's website, vapenear.com.

We are in possession of information that VICA Trading is engaged in delivery sales, as defined in 15 U.S.C. § 375(5), of e-cigarettes through its website, vapenear.com, and operates in violation of 15 U.S.C. § 376a by not complying with federal and state laws generally applicable to sales of e-cigarettes, including laws that impose excise taxes and other legal requirements relating to the sale, distribution, or delivery of e-cigarettes. Namely, VICA Trading:

1. Violates 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows: "**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES, AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS.**"

2. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of federal law, including VICA Trading:

a. Violates 18 U.S.C. § 1716E by delivering e-cigarettes using the United States Postal Service (“USPS”) mails.

b. Violates 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products in interstate commerce.[1]

3. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of state law, including VICA Trading:

a. Violates Revenue and Taxation Code § 30101.7(d)(4) by possessing, offering for sale, and selling flavored tobacco products to persons in California in violation of California Health and Safety Code § 104559.5(b)(1).[2]

b. Violates California Revenue and Taxation Code § 31002(a)(2) by not collecting from California purchasers California Electronic Cigarette Excise Tax (“CECET”).

c. Violates California Revenue and Taxation Code § 31003 by not providing a California purchaser with a receipt or other document for each retail sale of an electronic cigarette that sets out and separately identifies the “California Electronic Cigarette Excise Tax” and the amount paid by the purchaser.

d. Violates California Business and Professions Code § 22963(b)(3) by not submitting to each credit card acquiring company with which the seller has credit card sales identification information in an appropriate form and format so that the words “tobacco product” may be printed in the purchaser’s credit card statement when a purchase of a tobacco product is made by credit card payment.

e. Violates California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5

---

[1] Every new tobacco product is subject to the federal Food and Drug Administration’s (“FDA”) premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 34 e-cigarette products. *See* https://www.fda.gov/tobacco-products/premarket-tobacco-product-applications/premarket-tobacco-product-marketing-granted-orders.

[2] California Revenue and Taxation Code § 30101.7(d)(4) requires delivery sellers to comply with “any applicable state law or local ordinance that imposes restrictions on the retail sale of cigarettes or tobacco products directly to the public from a retail location, including California Health and Safety Code § 104559.5. Section 104559.5 of the Health and Safety Code provides that “[a] tobacco retailer, or any of the tobacco retailer’s agents or employees, shall not sell, offer for sale, or possess with the intent to sell or offer for sale, a flavored tobacco product or a tobacco product flavor enhancer.” *Id*. § 104559.5(b)(1).

p.m. to the purchaser confirming the order prior to shipping the tobacco products.

VICA Trading engages in violations of state and federal laws applicable to delivery sales even after receiving previous warnings from our office and assuring compliance. *See* Exhibit 1. We therefore referred VICA Trading to the federal Bureau of Alcohol, Tobacco, Firearms and Explosives ("ATF") for inclusion on the list of unregistered or noncompliant delivery sellers authorized under the Prevent All Cigarette Trafficking Act ("PACT Act"), *see* 15 U.S.C. §§ 376a(e)(1)(A), 376a(e)(6)(A), 376a(e)(1)(D).

Please note that failure to comply with state and federal laws applicable to delivery sales of tobacco products may subject VICA Trading to additional enforcement actions.

Sincerely,

Lesya Kinnamon

LESYA KINNAMON
Deputy Attorney General

For ROB BONTA
Attorney General

cc:

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May 22, 2025

<u>Via U.S. Mail and Email</u>
Nu Distributions, LLC
Vapeszn
501 Daniel Webster Hwy, Unit 7
Merrimack, NH 03054
vapeszn@proton.me

RE: DELIVERY SALES COMPLIANCE LETTER
Nu Distributions, LLC (d/b/a Vapeszn), vapeszn.com

Dear Sir/Madam:

This letter is to advise Nu Distributions, LLC (d/b/a Vapeszn) (collectively, "Vapeszn") of violations of federal and state laws in your advertising, offering for sale, selling, transferring, shipping, and/or delivering of tobacco products through Vapeszn's website, vapeszn.com.

We are in possession of information that Vapeszn is engaged in delivery sales, as defined in 15 U.S.C. § 375(5), of e-cigarettes through its website, vapeszn.com, and operates in violation of 15 U.S.C. § 376a by not complying with federal and state laws generally applicable to sales of e-cigarettes, including laws that impose excise taxes, licensing, and other legal requirements relating to the sale, distribution, or delivery of e-cigarettes. Namely, Vapeszn:

1. Violates 15 U.S.C. § 376a(b)(4)(A)(iii)(I) by not obtaining full name, birth date, and residential address of the purchaser.

2. Violates 15 U.S.C. § 376a(b)(4)(A)(iii)(II) by not verifying that the purchaser is 21 years or older through the use of a commercially available database or aggregate of databases.

3. Violates 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows: "**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES,**

AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS."

4. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(I) by shipping packages containing e-cigarettes without requiring a signature from a person of 21 years or older upon delivery.

5. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II) by using a method of mailing or shipping of e-cigarettes that does not obtain from the person who signs to accept delivery of the shipping container proof, in the form of a valid, government-issued identification bearing a photograph of the individual, that the person is at least the minimum age required for the legal sale or purchase of tobacco products, as determined by the applicable law at the place of delivery.

6. Violates 15 U.S.C. § 376a(a)(3)(D) by not being registered with the California Department of Tax and Fee Administration ("CDTFA"), as required under 15 U.S.C. § 376(a)(1).

7. Violates 15 U.S.C. § 376a(a)(3)(D) by not reporting to CDTFA every shipment of e-cigarettes made into the State, as required under 15 U.S.C. § 376(a)(2).

8. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of federal law, including Vapeszn:

   a. Violates 18 U.S.C. § 1716E by delivering e-cigarettes using the United States Postal Service ("USPS") mails.

   b. Violates 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products in interstate commerce.[1]

9. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of state law, including Vapeszn:

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[1] Every new tobacco product is subject to the federal Food and Drug Administration's ("FDA") premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 34 e-cigarette products. *See* https://www.fda.gov/tobacco-products/premarket-tobacco-product-applications/premarket-tobacco-product-marketing-granted-orders. Under federal law, unapproved tobacco products are considered adulterated pursuant to 21 U.S.C. § 387b(6)(A). FDA has determined that Vapeszn offers for sale or distribution to customers in the United States ENDS products that lack a marketing authorization order. *See* https://www.fda.gov/inspections-compliance-enforcement-and-criminal-investigations/warning-letters/nu-distributions-llc-dba-vapeszn-678116-02162024.

a. Violates Revenue and Taxation Code § 30101.7(d)(4) by selling flavored tobacco products in California in violation of California Health and Safety Code § 104559.5(b)(1).[2]

b. Violates California Revenue and Taxation Code § 30101.7(d)(2) by engaging in delivery sales of tobacco products in California without obtaining and maintaining tobacco products distributor license required under California Business and Professions Code § 22975(a) and accounts required under the California Tobacco Products Tax Law, Cal. Rev. & Tax. Code §§ 30001-30483.

c. Violates California Revenue and Taxation Code § 31002(a)(2) by not collecting from California purchasers California Electronic Cigarette Excise Tax ("CECET").

d. Violates California Revenue and Taxation Code § 31002(f) by not holding a CECET permit with CDTFA.

e. Violates California Revenue and Taxation Code § 31002(d)(2)(A) by making retail sales of e-cigarettes to California purchasers without filing CECET returns with CDTFA.

f. Violates California Revenue and Taxation Code § 31002(d)(1) by not remitting to CDTFA CECET on its retail sales of e-cigarettes to California purchasers.

g. Violates California Revenue and Taxation Code § 31003 by not providing a California purchaser with a receipt or other document for each retail sale of an electronic cigarette that sets out and separately identifies the "California Electronic Cigarette Excise Tax" and the amount paid by the purchaser.

h. Violates California Revenue and Taxation Code § 30123 by not remitting tobacco products excise tax to CDTFA on its sales of tobacco products to California consumers.

i. Violates California Business and Professions Code § 2963(b)(1)(A) by not verifying that the purchaser or recipient of the tobacco product is 21 years of

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[2] California Revenue and Taxation Code § 30101.7(d)(4) requires delivery sellers to comply with "any applicable state law or local ordinance that imposes restrictions on the retail sale of cigarettes or tobacco products directly to the public from a retail location, including California Health and Safety Code § 104559.5. Section 104559.5 of the Health and Safety Code provides that "[a] tobacco retailer, or any of the tobacco retailer's agents or employees, shall not sell, offer for sale, or possess with the intent to sell or offer for sale, a flavored tobacco product or a tobacco product flavor enhancer." *Id*. § 104559.5(b)(1).

age or older before enrolling a person as a customer, or distributing or selling, or engaging in the nonsale distribution of, the tobacco product.

j. Violates California Business and Professions Code § 22963(b)(3) by not submitting to each credit card acquiring company with which the seller has credit card sales identification information in an appropriate form and format so that the words "tobacco product" may be printed in the purchaser's credit card statement when a purchase of a tobacco product is made by credit card payment.

k. Violates California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products.

We therefore referred Vapeszn to the federal Bureau of Alcohol, Tobacco, Firearms and Explosives ("ATF") for inclusion on the list of unregistered or noncompliant delivery sellers authorized under the Prevent All Cigarette Trafficking Act ("PACT Act"), *see* 15 U.S.C. §§ 376a(e)(1)(A), 376a(e)(6)(A), 376a(e)(1)(D).

Please note that failure to comply with state and federal laws applicable to delivery sales of tobacco products may subject Vapeszn to additional enforcement actions.

Sincerely,
Lesya Kinnamon

LESYA KINNAMON
Deputy Attorney General

For ROB BONTA
Attorney General

cc:

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May 22, 2025

<u>Via U.S. Mail and Email</u>
Vape Central Group, LLC
500 South Federal Highway, Suite 2246
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support@vapecentralgroup.com

RE: DELIVERY SALES COMPLIANCE LETTER
Vape Central Group, LLC, vapecentralgroup.com

Dear Sir/Madam:

This letter is to advise Vape Central Group, LLC ("Vape Central") of violations of federal and state laws in your advertising, offering for sale, selling, transferring, shipping, and/or delivering of tobacco products through Vape Central's website, vapecentralgroup.com.

We are in possession of information that Vape Central is engaged in delivery sales, as defined in 15 U.S.C. § 375(5), of e-cigarettes through its website, vapecentralgroup.com, and operates in violation of 15 U.S.C. § 376a by not complying with federal and state laws generally applicable to sales of e-cigarettes, including laws that impose excise taxes, licensing requirements, and other legal requirements relating to the sale, distribution, or delivery of e-cigarettes. Namely, Vape Central:

1. Violates 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows: "**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES, AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS.**"

2. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(I) by shipping packages containing e-cigarettes without requiring a signature from a person of 21 years or older upon delivery.

3. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II) by using a method of mailing or shipping of e-cigarettes that does not obtain from the person who signs to accept delivery of the shipping container proof, in the form of a valid, government-issued identification bearing a photograph of the individual, that the person is at least the minimum age required for the legal sale or purchase of tobacco products, as determined by the applicable law at the place of delivery.

4. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of federal law, including Vape Central:

   a. Violates 18 U.S.C. § 1716E by delivering e-cigarettes using the United States Postal Service ("USPS") mails.

   b. Violates 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products in interstate commerce.[1]

5. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of state law, including Vape Central:

   a. Violates Revenue and Taxation Code § 30101.7(d)(4) by selling flavored tobacco products to persons in California in violation of California Health and Safety Code § 104559.5(b)(1).[2]

   b. Violates California Revenue and Taxation Code § 31003 by not providing a California purchaser with a receipt or other document for each retail sale of an electronic cigarette that sets out and separately identifies the "California Electronic Cigarette Excise Tax" and the amount paid by the purchaser.

   c. Violates California Business and Professions Code § 22963(b)(3) by not submitting to each credit card acquiring company with which the seller has

---

[1] Every new tobacco product is subject to the federal Food and Drug Administration's ("FDA") premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 34 e-cigarette products. *See* https://www.fda.gov/tobacco-products/premarket-tobacco-product-applications/premarket-tobacco-product-marketing-granted-orders. Under federal law, unapproved tobacco products are considered adulterated pursuant to 21 U.S.C. § 387b(6)(A).

[2] California Revenue and Taxation Code § 30101.7(d)(4) requires delivery sellers to comply with "any applicable state law or local ordinance that imposes restrictions on the retail sale of cigarettes or tobacco products directly to the public from a retail location, including California Health and Safety Code § 104559.5. Section 104559.5 of the Health and Safety Code provides that "[a] tobacco retailer, or any of the tobacco retailer's agents or employees, shall not sell, offer for sale, or possess with the intent to sell or offer for sale, a flavored tobacco product or a tobacco product flavor enhancer." *Id*. § 104559.5(b)(1).

credit card sales identification information in an appropriate form and format so that the words "tobacco product" may be printed in the purchaser's credit card statement when a purchase of a tobacco product is made by credit card payment.

d. Violates California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products.

We therefore referred Vape Central to the federal Bureau of Alcohol, Tobacco, Firearms and Explosives ("ATF") for inclusion on the list of unregistered or noncompliant delivery sellers authorized under the Prevent All Cigarette Trafficking Act ("PACT Act"), *see* 15 U.S.C. §§ 376a(e)(1)(A), 376a(e)(6)(A), 376a(e)(1)(D).

Please note that failure to comply with state and federal laws applicable to delivery sales of tobacco products may subject Vape Central to additional enforcement actions.

Sincerely,

Lesya Kinnamon

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Deputy Attorney General

For ROB BONTA
Attorney General

cc:

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May 22, 2025

Via U.S. Mail and Email
Online Guru, LLC
7210 Manatee Avenue W, #1182
Bradenton, FL 34209
sales@vaporpuffs.com

RE: DELIVERY SALES COMPLIANCE LETTER
Online Guru, LLC (d/b/a Vapor Puffs), vaporpuffs.com

Dear Sir/Madam:

This letter is to advise Online Guru, LLC (d/b/a Vapor Puffs) (collectively, "Vapor Puffs") of violations of federal and state laws in your advertising, offering for sale, selling, transferring, shipping, and/or delivering of tobacco products through Vapor Puffs' website, vaporpuffs.com.

We are in possession of information that Vapor Puffs is engaged in delivery sales, as defined in 15 U.S.C. § 375(5), of e-cigarettes through its website, vaporpuffs.com, and operates in violation of 15 U.S.C. § 376a by not complying with federal and state laws generally applicable to sales of e-cigarettes, including laws that impose excise taxes, licensing, and other legal requirements relating to the sale, distribution, or delivery of e-cigarettes. Namely, Vapor Puffs:

1. Violates 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows: "**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES, AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS.**"

2. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(I) by shipping packages containing e-cigarettes without requiring a signature from a person of 21 years or older upon delivery.

3. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II) by using a method of mailing or shipping of e-cigarettes that does not obtain from the person who signs to accept delivery of the shipping container proof, in the form of a valid, government-issued identification bearing a photograph of the individual, that the person is at least the minimum age required for the legal sale or purchase of tobacco products, as determined by the applicable law at the place of delivery.

4. Violates 15 U.S.C. § 376a(a)(3)(D) by not being registered with the California Department of Tax and Fee Administration ("CDTFA"), as required under 15 U.S.C. § 376(a)(1).

5. Violates 15 U.S.C. § 376a(a)(3)(D) by not reporting to CDTFA every shipment of e-cigarettes made into the State, as required under 15 U.S.C. § 376(a)(2).

6. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of federal law, including Vapor Puffs:

   a. Violates 18 U.S.C. § 1716E by delivering e-cigarettes using the United States Postal Service ("USPS") mails.

   b. Violates 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products in interstate commerce.[1]

7. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of state law, including Vapor Puffs:

   a. Violates Revenue and Taxation Code § 30101.7(d)(4) by selling flavored tobacco products in California flavored tobacco products in violation of California Health and Safety Code § 104559.5(b)(1).[2]

---

[1] Every new tobacco product is subject to the federal Food and Drug Administration's ("FDA") premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 34 e-cigarette products. *See* https://www.fda.gov/tobacco-products/premarket-tobacco-product-applications/premarket-tobacco-product-marketing-granted-orders. Under federal law, unapproved tobacco products are considered adulterated pursuant to 21 U.S.C. § 387b(6)(A). FDA has determined that Vapor Puffs offers for sale or distribution to customers in the United States ENDS products that lack a marketing authorization order. *See* https://www.fda.gov/inspections-compliance-enforcement-and-criminal-investigations/warning-letters/online-guru-llc-dba-vapor-puffs-671212-11082023.

[2] California Revenue and Taxation Code § 30101.7(d)(4) requires delivery sellers to comply with "any applicable state law or local ordinance that imposes restrictions on the retail sale of cigarettes or tobacco products directly to the public from a retail location, including California

b. Violates California Revenue and Taxation Code § 30101.7(d)(2) by engaging in delivery sales of tobacco products in California without obtaining and maintaining tobacco products distributor license required under California Business and Professions Code § 22975(a) and accounts required under the California Tobacco Products Tax Law, Cal. Rev. & Tax. Code §§ 30001-30483.

c. Violates California Revenue and Taxation Code § 31002(a)(2) by not collecting from California purchasers California Electronic Cigarette Excise Tax ("CECET").

d. Violates California Revenue and Taxation Code § 31002(f) by not holding a CECET permit with CDTFA.

e. Violates California Revenue and Taxation Code § 31002(d)(2)(A) by making retail sales of e-cigarettes to California purchasers without filing CECET returns with CDTFA.

f. Violates California Revenue and Taxation Code § 31002(d)(1) by not remitting to CDTFA CECET on its retail sales of e-cigarettes to California purchasers.

g. Violates California Revenue and Taxation Code § 31003 by not providing a California purchaser with a receipt or other document for each retail sale of an electronic cigarette that sets out and separately identifies the "California Electronic Cigarette Excise Tax" and the amount paid by the purchaser.

h. Violates California Revenue and Taxation Code § 30123 by not remitting tobacco products excise tax to CDTFA on its sales of tobacco products to California consumers.

i. Violates California Business and Professions Code § 22963(b)(3) by not submitting to each credit card acquiring company with which the seller has credit card sales identification information in an appropriate form and format so that the words "tobacco product" may be printed in the purchaser's credit card statement when a purchase of a tobacco product is made by credit card payment.

j. Violates California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5

Health and Safety Code § 104559.5. Section 104559.5 of the Health and Safety Code provides that "[a] tobacco retailer, or any of the tobacco retailer's agents or employees, shall not sell, offer for sale, or possess with the intent to sell or offer for sale, a flavored tobacco product or a tobacco product flavor enhancer." *Id*. § 104559.5(b)(1).

p.m. to the purchaser confirming the order prior to shipping the tobacco products.

We therefore referred Vapor Puffs to the federal Bureau of Alcohol, Tobacco, Firearms and Explosives ("ATF") for inclusion on the list of unregistered or noncompliant delivery sellers authorized under the Prevent All Cigarette Trafficking Act ("PACT Act"), *see* 15 U.S.C. §§ 376a(e)(1)(A), 376a(e)(6)(A), 376a(e)(1)(D).

Please note that failure to comply with state and federal laws applicable to delivery sales of tobacco products may subject Vapor Puffs to additional enforcement actions.

Sincerely,

Lesya Kinnamon

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Deputy Attorney General

For ROB BONTA
Attorney General

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September 18, 2025

<u>Via U.S. Mail and Email</u>
Buy Vapes USA
85 Grand Canal Drive, Suite 406
Miami, Florida, 33144
office@buyvapesusa.com

RE: DELIVERY SALES COMPLIANCE LETTER
Buy Vapes USA, buyvapesusa.com

Dear Sir/Madam:

This letter is to advise Buy Vapes USA of violations of federal and state laws in your advertising, offering for sale, selling, transferring, shipping, and/or delivering of tobacco products through Buy Vapes USA's website, buyvapesusa.com.

We are in possession of information that Buy Vapes USA is engaged in delivery sales, as defined in 15 U.S.C. § 375(5), of e-cigarettes to persons in California through its website, buyvapesusa.com, and operates in violation of 15 U.S.C. § 376a by not complying with federal and state laws generally applicable to sales of e-cigarettes, including laws that impose excise taxes, licensing requirements, and other legal requirements relating to the sale, distribution, or delivery of e-cigarettes. Namely, Buy Vapes USA:

1. Violates 15 U.S.C. § 376a(b)(4)(A)(iii)(I) by not obtaining full name, birth date, and residential address of the purchaser.

2. Violates 15 U.S.C. § 376a(b)(4)(A)(iii)(II) by not verifying that the purchaser is 21 years or older through the use of a commercially available database or aggregate of databases.

3. Violates 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows:
"**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES,**

AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS."

4. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II) by using a method of mailing or shipping of e-cigarettes that does not obtain from the person who signs to accept delivery of the shipping container proof, in the form of a valid, government-issued identification bearing a photograph of the individual, that the person is at least the minimum age required for the legal sale or purchase of tobacco products, as determined by the applicable law at the place of delivery.

5. Violates 15 U.S.C. § 376(a)(1) by not being registered with the California Department of Tax and Fee Administration ("CDTFA").

6. Violates 15 U.S.C. § 376(a)(2) by not reporting to CDTFA every shipment of e-cigarettes made into the State.

7. Does not comply with 15 U.S.C. § 376a(a)(3) due to violations of federal law, including Buy Vapes USA:

    a. Violates 18 U.S.C. § 1716E by delivering e-cigarettes using the United States Postal Service ("USPS") mails.

    b. Violates 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products.[1]

8. Does not comply with 15 U.S.C. § 376a(a)(3) due to violations of state law, including Buy Vapes USA:

    a. Violates Revenue and Taxation Code § 30101.7(d)(4) by selling flavored tobacco products to persons in California in violation of California Health and Safety Code § 104559.5(b)(1).[2]

---

[1] Every new tobacco product is subject to the federal Food and Drug Administration's ("FDA") premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 39 e-cigarette products. *See* https://digitalmedia.hhs.gov/tobacco/hosted/Authorized-ENDS-July2025.pdf. Under federal law, unapproved tobacco products are considered adulterated pursuant to 21 U.S.C. § 387b(6)(A).

[2] California Revenue and Taxation Code § 30101.7(d)(4) requires delivery sellers to comply with "any applicable state law or local ordinance that imposes restrictions on the retail sale of cigarettes or tobacco products directly to the public from a retail location, including California Health and Safety Code § 104559.5. Section 104559.5 of the Health and Safety Code provides that "[a] tobacco retailer, or any of the tobacco retailer's agents or employees, shall not sell, offer

b. Violates California Revenue and Taxation Code § 30101.7(d)(2) by engaging in delivery sales of tobacco products in California without obtaining and maintaining tobacco products distributor license required under California Business and Professions Code § 22975(a) and accounts required under the California Cigarette and Tobacco Products Tax Law, Cal. Rev. & Tax. Code §§ 30001-30483.

c. Violates California Revenue and Taxation Code § 31002(a)(2) by not collecting from California purchasers California Electronic Cigarette Excise Tax ("CECET").

d. Violates California Revenue and Taxation Code § 31002(f) by not holding a CECET permit with CDTFA.

e. Violates California Revenue and Taxation Code § 31002(d)(2)(A) by making retail sales of e-cigarettes to California purchasers without filing CECET returns with CDTFA.

f. Violates California Revenue and Taxation Code § 31002(d)(1) by not remitting to CDTFA CECET on its retail sales of e-cigarettes to California purchasers.

g. Violates California Revenue and Taxation Code § 31003 by not providing a California purchaser with a receipt or other document for each retail sale of an electronic cigarette that sets out and separately identifies the "California Electronic Cigarette Excise Tax" and the amount paid by the purchaser.

h. Violates California Revenue and Taxation Code § 30123 by not remitting tobacco products excise tax to CDTFA on its sales of tobacco products to California consumers.

i. Violates California Business and Professions Code § 22963(b)(1)(A) by not verifying that the purchaser or recipient of the tobacco product is 21 years of age or older before enrolling a person as a customer, or distributing or selling, or engaging in the nonsale distribution of, the tobacco product.

j. Violates California Business and Professions Code § 22963(b)(2) by not submitting to each credit card acquiring company with which the seller has credit card sales identification information in an appropriate form and format so that the words "tobacco product" may be printed in the purchaser's credit

---

for sale, or possess with the intent to sell or offer for sale, a flavored tobacco product or a tobacco product flavor enhancer." *Id*. § 104559.5(b)(1).

card statement when a purchase of a tobacco product is made by credit card payment.

k. Violates California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products.

We demand Buy Vapes USA's immediate compliance with the Prevent All Cigarette Trafficking Act ("PACT Act") and California's laws applicable to delivery sales of tobacco products. In light of the forgoing PACT Act violations, the State referred Buy Vapes USA to the federal Bureau of Alcohol, Tobacco, Firearms and Explosives ("ATF") for inclusion on the list of unregistered or noncompliant delivery sellers authorized under the PACT Act, *see* 15 U.S.C. §§ 376a(e)(1)(A), (e)(1)(D), (e)(6)(A).

Please note that failure to comply with state and federal laws applicable to delivery sales of tobacco products may subject Buy Vapes USA to additional enforcement actions.

Sincerely,

Lesya Kinnamon

LESYA KINNAMON
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For ROB BONTA
Attorney General

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August 29, 2025

<u>Via U.S. Mail and Email</u>
Smoke and Vape DZ LLC
1424 N Belt Line Road Suite 130
Irving, TX, 75061
2ndwifehelp@gmail.com
info@ecomposer.com

RE: DELIVERY SALES COMPLIANCE LETTER
Smoke and Vape DZ LLC, 2ndwife-vape.com

Dear Sir/Madam:

This letter is to advise Smoke and Vape DZ LLC (d/b/a 2ndWife) (collectively, "Vape DZ") of violations of federal and state laws in your advertising, offering for sale, selling, transferring, shipping, and/or delivering of tobacco products through Vape DZ's website, 2ndwife-vape.com.

We are in possession of information that Vape DZ is engaged in delivery sales, as defined in 15 U.S.C. § 375(5), of e-cigarettes to persons in California through its website, 2ndwife-vape.com, and operates in violation of 15 U.S.C. § 376a by not complying with federal and state laws generally applicable to sales of e-cigarettes, including laws that impose excise taxes, licensing requirements, and other legal requirements relating to the sale, distribution, or delivery of e-cigarettes. Namely, Vape DZ:

1. Violates 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows: "**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES, AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS.**"

2. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II) by using a method of mailing or shipping of e-cigarettes that does not obtain from the person who signs to accept

delivery of the shipping container proof, in the form of a valid, government-issued identification bearing a photograph of the individual, that the person is at least the minimum age required for the legal sale or purchase of tobacco products, as determined by the applicable law at the place of delivery.

3. Violates 15 U.S.C. § 376a(a)(3) by not being registered with the California Department of Tax and Fee Administration ("CDTFA"), as required under 15 U.S.C. § 376(a)(1).

4. Violates 15 U.S.C. § 376a(a)(3) by not reporting to CDTFA every shipment of e-cigarettes made into the State, as required under 15 U.S.C. § 376(a)(2).

5. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of federal law, including Vape DZ:

   a. Violates 18 U.S.C. § 1716E by delivering e-cigarettes using the United States Postal Service ("USPS") mails.

   b. Violates 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products in interstate commerce.[1]

6. Does not comply with 15 U.S.C. § 376a(a)(3) due to violations of state law, including Vape DZ:

   a. Violates Revenue and Taxation Code § 30101.7(d)(4) by selling flavored tobacco products to persons in California in violation of California Health and Safety Code § 104559.5(b)(1).[2]

   b. Violates California Revenue and Taxation Code § 30101.7(d)(2) by engaging in delivery sales of tobacco products in California without obtaining and

---

[1] Every new tobacco product is subject to the federal Food and Drug Administration's ("FDA") premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 39 e-cigarette products. *See* https://digitalmedia.hhs.gov/tobacco/hosted/Authorized-ENDS-July2025.pdf. Under federal law, unapproved tobacco products are considered adulterated pursuant to 21 U.S.C. § 387b(6)(A).

[2] California Revenue and Taxation Code § 30101.7(d)(4) requires delivery sellers to comply with "any applicable state law or local ordinance that imposes restrictions on the retail sale of cigarettes or tobacco products directly to the public from a retail location, including California Health and Safety Code § 104559.5. Section 104559.5 of the Health and Safety Code provides that "[a] tobacco retailer, or any of the tobacco retailer's agents or employees, shall not sell, offer for sale, or possess with the intent to sell or offer for sale, a flavored tobacco product or a tobacco product flavor enhancer." *Id*. § 104559.5(b)(1).

maintaining tobacco products distributor license required under California Business and Professions Code § 22975(a) and accounts required under the California Tobacco Products Tax Law, Cal. Rev. & Tax. Code §§ 30001-30483.

c. Violates California Revenue and Taxation Code § 31002(a)(2) by not collecting from California purchasers California Electronic Cigarette Excise Tax ("CECET").

d. Violates California Revenue and Taxation Code § 31002(f) by not holding a CECET permit with CDTFA.

e. Violates California Revenue and Taxation Code § 31002(d)(2)(A) by making retail sales of e-cigarettes to California purchasers without filing CECET returns with CDTFA.

f. Violates California Revenue and Taxation Code § 31002(d)(1) by not remitting to CDTFA CECET on its retail sales of e-cigarettes to California purchasers.

g. Violates California Revenue and Taxation Code § 31003 by not providing a California purchaser with a receipt or other document for each retail sale of an electronic cigarette that sets out and separately identifies the "California Electronic Cigarette Excise Tax" and the amount paid by the purchaser.

h. Violates California Revenue and Taxation Code § 30123 by not remitting tobacco products excise tax to CDTFA on its sales of tobacco products to California consumers.

i. Violates California Business and Professions Code § 22963(b)(3) by not submitting to each credit card acquiring company with which the seller has credit card sales identification information in an appropriate form and format so that the words "tobacco product" may be printed in the purchaser's credit card statement when a purchase of a tobacco product is made by credit card payment.

j. Violates California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products.

We demand Vape DZ's immediate compliance with the Prevent All Cigarette Trafficking Act ("PACT Act") and California's laws applicable to delivery sales of tobacco products. In light of the forgoing PACT Act violations, the State referred Vape DZ to the federal Bureau of Alcohol, Tobacco, Firearms and Explosives ("ATF") for inclusion on the list of unregistered or noncompliant delivery sellers authorized under the PACT Act, *see* 15 U.S.C. § 376a(e)(1)(A), 376a(e)(6)(A), 376a(e)(1)(D).

Please note that failure to comply with state and federal laws applicable to delivery sales of tobacco products may subject Vape DZ to additional enforcement actions.

Sincerely,

Lesya Kinnamon

LESYA KINNAMON
Deputy Attorney General

For ROB BONTA
Attorney General

cc:

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August 29, 2025

<u>Via U.S. Mail and Email</u>
Canadian Vape Inc
Dragon Vape
11672 Trafalgar Road
Georgetown, ON, L7G 4S4
Canada
Brampton@canadianvape.com

RE: DELIVERY SALES COMPLIANCE LETTER
Canadian Vape Inc (d/b/a Dragon Vape), dragonvape.ca

Dear Sir/Madam:

This letter is to advise Canadian Vape Inc (d/b/a Dragon Vape) (collectively, "Dragon Vape") of violations of federal and state laws in your advertising, offering for sale, selling, transferring, shipping, and/or delivering of tobacco products through Dragon Vape's website, dragonvape.ca.

We are in possession of information that Dragon Vape is engaged in delivery sales, as defined in 15 U.S.C. § 375(5), of e-cigarettes to persons in California through its website, dragonvape.ca, and operates in violation of 15 U.S.C. § 376a by not complying with federal and state laws generally applicable to sales of e-cigarettes, including laws that impose excise taxes, licensing requirements, and other legal requirements relating to the sale, distribution, or delivery of e-cigarettes. Namely, Dragon Vape:

1. Violates 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows: "**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES, AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS.**"

2. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II) by using a method of mailing or shipping of e-cigarettes that does not obtain from the person who signs to accept delivery of the shipping container proof, in the form of a valid, government-issued identification bearing a photograph of the individual, that the person is at least the minimum age required for the legal sale or purchase of tobacco products, as determined by the applicable law at the place of delivery.

3. Violates 15 U.S.C. § 376a(a)(3) by not being registered with the California Department of Tax and Fee Administration ("CDTFA"), as required under 15 U.S.C. § 376(a)(1).

4. Violates 15 U.S.C. § 376a(a)(3) by not reporting to CDTFA every shipment of e-cigarettes made into the State, as required under 15 U.S.C. § 376(a)(2).

5. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of federal law, including Dragon Vape:

   a. Violates 18 U.S.C. § 1716E by delivering e-cigarettes using the United States Postal Service ("USPS") mails.

   b. Violates 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products in interstate commerce.[1]

6. Does not comply with 15 U.S.C. § 376a(a)(3) due to violations of state law, including Dragon Vape:

   a. Violates Revenue and Taxation Code § 30101.7(d)(4) by selling flavored tobacco products to persons in California in violation of California Health and Safety Code § 104559.5(b)(1).[2]

---

[1] Every new tobacco product is subject to the federal Food and Drug Administration's ("FDA") premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 39 e-cigarette products. *See* https://digitalmedia.hhs.gov/tobacco/hosted/Authorized-ENDS-July2025.pdf. Under federal law, unapproved tobacco products are considered adulterated pursuant to 21 U.S.C. § 387b(6)(A).

[2] California Revenue and Taxation Code § 30101.7(d)(4) requires delivery sellers to comply with "any applicable state law or local ordinance that imposes restrictions on the retail sale of cigarettes or tobacco products directly to the public from a retail location, including California Health and Safety Code § 104559.5. Section 104559.5 of the Health and Safety Code provides that "[a] tobacco retailer, or any of the tobacco retailer's agents or employees, shall not sell, offer for sale, or possess with the intent to sell or offer for sale, a flavored tobacco product or a tobacco product flavor enhancer." *Id*. § 104559.5(b)(1).

b. Violates California Revenue and Taxation Code § 30101.7(d)(2) by engaging in delivery sales of tobacco products in California without obtaining and maintaining tobacco products distributor license required under California Business and Professions Code § 22975(a) and accounts required under the California Tobacco Products Tax Law, Cal. Rev. & Tax. Code §§ 30001-30483.

c. Violates California Revenue and Taxation Code § 31002(a)(2) by not collecting from California purchasers California Electronic Cigarette Excise Tax ("CECET").

d. Violates California Revenue and Taxation Code § 31002(f) by not holding a CECET permit with CDTFA.

e. Violates California Revenue and Taxation Code § 31002(d)(2)(A) by making retail sales of e-cigarettes to California purchasers without filing CECET returns with CDTFA.

f. Violates California Revenue and Taxation Code § 31002(d)(1) by not remitting to CDTFA CECET on its retail sales of e-cigarettes to California purchasers.

g. Violates California Revenue and Taxation Code § 31003 by not providing a California purchaser with a receipt or other document for each retail sale of an electronic cigarette that sets out and separately identifies the "California Electronic Cigarette Excise Tax" and the amount paid by the purchaser.

h. Violates California Revenue and Taxation Code § 30123 by not remitting tobacco products excise tax to CDTFA on its sales of tobacco products to California consumers.

i. Violates California Business and Professions Code § 2963(b)(1)(A) by not verifying that the purchaser or recipient of the tobacco product is 21 years of age or older before enrolling a person as a customer, or distributing or selling, or engaging in the nonsale distribution of, the tobacco product.

j. Violates California Business and Professions Code § 22963(b)(3) by not submitting to each credit card acquiring company with which the seller has credit card sales identification information in an appropriate form and format so that the words "tobacco product" may be printed in the purchaser's credit card statement when a purchase of a tobacco product is made by credit card payment.

k. Violates California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5

p.m. to the purchaser confirming the order prior to shipping the tobacco products.

We demand Dragon Vape's immediate compliance with the Prevent All Cigarette Trafficking Act ("PACT Act") and California's laws applicable to delivery sales of tobacco products. In light of the forgoing PACT Act violations, the State referred Dragon Vape to the federal Bureau of Alcohol, Tobacco, Firearms and Explosives ("ATF") for inclusion on the list of unregistered or noncompliant delivery sellers authorized under the PACT Act, *see* 15 U.S.C. § 376a(e)(1)(A), 376a(e)(6)(A), 376a(e)(1)(D).

Please note that failure to comply with state and federal laws applicable to delivery sales of tobacco products may subject Dragon Vape to additional enforcement actions.

Sincerely,
Lesya Kinnamon

LESYA KINNAMON
Deputy Attorney General

For ROB BONTA
Attorney General

cc:

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August 29, 2025

Via U.S. Mail and Email
Getpop Inc.
66 W Flagler Street, Suite 900
Miami, FL 33103
support@getpop.co

RE: DELIVERY SALES COMPLIANCE LETTER
Getpop Inc., getpop.co

Dear Sir/Madam:

This letter is to advise Getpop Inc. (d/b/a Get Pop) (collectively, "Get Pop") of violations of federal and state laws in your advertising, offering for sale, selling, transferring, shipping, and/or delivering of tobacco products through Get Pop's website, getpop.co.

We are in possession of information that Get Pop is engaged in delivery sales, as defined in 15 U.S.C. § 375(5), of e-cigarettes to persons in California through its website, getpop.co, and operates in violation of 15 U.S.C. § 376a by not complying with federal and state laws generally applicable to sales of e-cigarettes, including laws that impose excise taxes, licensing requirements, and other legal requirements relating to the sale, distribution, or delivery of e-cigarettes. Namely, Get Pop:

1. Violates 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows: "**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES, AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS.**"

2. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II) by using a method of mailing or shipping of e-cigarettes that does not obtain from the person who signs to accept delivery of the shipping container proof, in the form of a valid, government-issued identification bearing a photograph of the individual, that the person is at least the

minimum age required for the legal sale or purchase of tobacco products, as determined by the applicable law at the place of delivery.

3. Violates 15 U.S.C. § 376a(a)(3) by not being registered with the California Department of Tax and Fee Administration ("CDTFA"), as required under 15 U.S.C. § 376(a)(1).

4. Violates 15 U.S.C. § 376a(a)(3) by not reporting to CDTFA every shipment of e-cigarettes made into the State, as required under 15 U.S.C. § 376(a)(2).

5. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of federal law, including Get Pop:

   a. Violates 18 U.S.C. § 1716E by delivering e-cigarettes using the United States Postal Service ("USPS") mails.

   b. Violates 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products in interstate commerce.[1]

6. Does not comply with 15 U.S.C. § 376a(a)(3) due to violations of state law, including Get Pop:

   a. Violates Revenue and Taxation Code § 30101.7(d)(4) by selling flavored tobacco products to persons in California in violation of California Health and Safety Code § 104559.5(b)(1).[2]

   b. Violates California Revenue and Taxation Code § 30101.7(d)(2) by engaging in delivery sales of tobacco products in California without obtaining and maintaining tobacco products distributor license required under California Business and Professions Code § 22975(a) and accounts required under the

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[2] California Revenue and Taxation Code § 30101.7(d)(4) requires delivery sellers to comply with "any applicable state law or local ordinance that imposes restrictions on the retail sale of cigarettes or tobacco products directly to the public from a retail location, including California Health and Safety Code § 104559.5. Section 104559.5 of the Health and Safety Code provides that "[a] tobacco retailer, or any of the tobacco retailer's agents or employees, shall not sell, offer for sale, or possess with the intent to sell or offer for sale, a flavored tobacco product or a tobacco product flavor enhancer." *Id*. § 104559.5(b)(1).

California Tobacco Products Tax Law, Cal. Rev. & Tax. Code §§ 30001-30483.

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j. Violates California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products.

We demand Get Pop’s immediate compliance with the Prevent All Cigarette Trafficking Act (“PACT Act”) and California’s laws applicable to delivery sales of tobacco products. In light of the forgoing PACT Act violations, the State referred Get Pop to the federal Bureau of Alcohol, Tobacco, Firearms and Explosives (“ATF”) for inclusion on the list of unregistered or noncompliant delivery sellers authorized under the PACT Act, *see* 15 U.S.C. § 376a(e)(1)(A), 376a(e)(6)(A), 376a(e)(1)(D).

Please note that failure to comply with state and federal laws applicable to delivery sales of tobacco products may subject Get Pop to additional enforcement actions.

Sincerely,

Lesya Kinnamon

LESYA KINNAMON
Deputy Attorney General

For ROB BONTA
Attorney General

cc:

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August 29, 2025

Via U.S. Mail and Email
PVG2, LLC
EVO Brands, LLC
Puff Bar
Attn: Nick Minas
1700 S Santa Fe 420
Los Angeles, CA 90065
support@puffbar.com
info@puffbar.com
nick@puffbar.com

RE: DELIVERY SALES COMPLIANCE LETTER
PVG2, LLC (d/b/a Evo Brands, LLC and Puff Bar), puffbar.com

Dear Sir/Madam:

This letter is to advise PVG2, LLC (d/b/a Evo Brands, LLC and Puff Bar) (collectively, "Puff Bar") of violations of federal and state laws in your advertising, offering for sale, selling, transferring, shipping, and/or delivering of tobacco products through Puff Bar's website, puffbar.com.

We are in possession of information that Puff Bar is engaged in delivery sales, as defined in 15 U.S.C. § 375(5), of e-cigarettes to persons in California through its website, puffbar.com, and operates in violation of 15 U.S.C. § 376a by not complying with federal and state laws generally applicable to sales of e-cigarettes, including laws that impose excise taxes, licensing requirements, and other legal requirements relating to the sale, distribution, or delivery of e-cigarettes. Namely, Puff Bar:

1. Violates 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows: "**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES,**

AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS."

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3. Violates 15 U.S.C. § 376a(a)(3) by not being registered with the California Department of Tax and Fee Administration ("CDTFA"), as required under 15 U.S.C. § 376(a)(1).

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5. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of federal law, including Puff Bar:

   a. Violates 18 U.S.C. § 1716E by delivering e-cigarettes using the United States Postal Service ("USPS") mails.

   b. Violates 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products in interstate commerce.[1]

6. Does not comply with 15 U.S.C. § 376a(a)(3) due to violations of state law, including Puff Bar:

   a. Violates Revenue and Taxation Code § 30101.7(d)(4) by selling flavored tobacco products to persons in California in violation of California Health and Safety Code § 104559.5(b)(1).[2]

---

[1] Every new tobacco product is subject to the federal Food and Drug Administration's ("FDA") premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 39 e-cigarette products. *See* https://digitalmedia.hhs.gov/tobacco/hosted/Authorized-ENDS-July2025.pdf. Under federal law, unapproved tobacco products are considered adulterated pursuant to 21 U.S.C. § 387b(6)(A).

[2] California Revenue and Taxation Code § 30101.7(d)(4) requires delivery sellers to comply with "any applicable state law or local ordinance that imposes restrictions on the retail sale of cigarettes or tobacco products directly to the public from a retail location, including California Health and Safety Code § 104559.5. Section 104559.5 of the Health and Safety Code provides

b. Violates California Revenue and Taxation Code § 30101.7(d)(2) by engaging in delivery sales of tobacco products in California without obtaining and maintaining applicable tobacco licenses, including tobacco products distributor and tobacco retailer licenses under California Business and Professions Code §§ 22972(a), 22975(a), and accounts required under the California Tobacco Products Tax Law, Cal. Rev. & Tax. Code §§ 30001-30483.

c. Violates California Revenue and Taxation Code § 31002(a)(2) by not collecting from California purchasers California Electronic Cigarette Excise Tax ("CECET").

d. Violates California Revenue and Taxation Code § 31002(f) by not holding a CECET permit with CDTFA.

e. Violates California Revenue and Taxation Code § 31002(d)(2)(A) by making retail sales of e-cigarettes to California purchasers without filing CECET returns with CDTFA.

f. Violates California Revenue and Taxation Code § 31002(d)(1) by not remitting to CDTFA CECET on its retail sales of e-cigarettes to California purchasers.

g. Violates California Revenue and Taxation Code § 31003 by not providing a California purchaser with a receipt or other document for each retail sale of an electronic cigarette that sets out and separately identifies the "California Electronic Cigarette Excise Tax" and the amount paid by the purchaser.

h. Violates California Revenue and Taxation Code § 30123 by not remitting tobacco products excise tax to CDTFA on its sales of tobacco products to California consumers.

i. Violates California Business and Professions Code § 22963(b)(3) by not submitting to each credit card acquiring company with which the seller has credit card sales identification information in an appropriate form and format so that the words "tobacco product" may be printed in the purchaser's credit card statement when a purchase of a tobacco product is made by credit card payment.

---

that "[a] tobacco retailer, or any of the tobacco retailer's agents or employees, shall not sell, offer for sale, or possess with the intent to sell or offer for sale, a flavored tobacco product or a tobacco product flavor enhancer." *Id*. § 104559.5(b)(1).

j. Violates California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products.

We demand Puff Bar's immediate compliance with the Prevent All Cigarette Trafficking Act ("PACT Act") and California's laws applicable to delivery sales of tobacco products. In light of the forgoing PACT Act violations, the State referred Puff Bar to the federal Bureau of Alcohol, Tobacco, Firearms and Explosives ("ATF") for inclusion on the list of unregistered or noncompliant delivery sellers authorized under the PACT Act, *see* 15 U.S.C. § 376a(e)(1)(A), 376a(e)(6)(A), 376a(e)(1)(D).

Please note that failure to comply with state and federal laws applicable to delivery sales of tobacco products may subject Puff Bar to additional enforcement actions.

Sincerely,
Lesya Kinnamon
LESYA KINNAMON
Deputy Attorney General

For ROB BONTA
Attorney General

cc:

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EVO Brands, LLC
Puff Bar
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Wilmington County, DE 19808

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August 26, 2025

Via U.S. Mail and Email
Vape City USA
10200 NW 25th Street, Ste 111
Doral, FL 33172
connect@VapeCityUSA.com

RE: DELIVERY SALES COMPLIANCE LETTER
Vape City USA, vapecityusa.com

Dear Sir/Madam:

This letter is to advise Vape City USA of violations of federal and state laws in your advertising, offering for sale, selling, transferring, shipping, and/or delivering of tobacco products through Vape City USA's website, vapecityusa.com.

We are in possession of information that Vape City USA is engaged in delivery sales, as defined in 15 U.S.C. § 375(5), of e-cigarettes to persons in California through its website, vapecityusa.com, and operates in violation of 15 U.S.C. § 376a by not complying with federal and state laws generally applicable to sales of e-cigarettes, including laws that impose excise taxes, licensing requirements, and other legal requirements relating to the sale, distribution, or delivery of e-cigarettes. Namely, Vape City USA:

1. Violates 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows: "**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES, AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS.**"

2. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II) by using a method of mailing or shipping of e-cigarettes that does not obtain from the person who signs to accept delivery of the shipping container proof, in the form of a valid, government-issued identification bearing a photograph of the individual, that the person is at least the

minimum age required for the legal sale or purchase of tobacco products, as determined by the applicable law at the place of delivery.

3. Violates 15 U.S.C. § 376a(a)(3)(D) by not being registered with the California Department of Tax and Fee Administration ("CDTFA"), as required under 15 U.S.C. § 376(a)(1).

4. Violates 15 U.S.C. § 376a(a)(3)(D) by not reporting to CDTFA every shipment of e-cigarettes made into the State, as required under 15 U.S.C. § 376(a)(2).

5. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of federal law, including Vape City USA:

   a. Violates 18 U.S.C. § 1716E by delivering e-cigarettes using the United States Postal Service ("USPS") mails.

   b. Violates 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products in interstate commerce.[1]

6. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of state law, including Vape City USA:

   a. Violates Revenue and Taxation Code § 30101.7(d)(4) by selling flavored tobacco products to persons in California in violation of California Health and Safety Code § 104559.5(b)(1).[2]

   b. Violates California Revenue and Taxation Code § 30101.7(d)(2) by engaging in delivery sales of tobacco products in California without obtaining and maintaining tobacco products distributor license required under California Business and Professions Code § 22975(a) and accounts required under the

[1] Every new tobacco product is subject to the federal Food and Drug Administration's ("FDA") premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 39 e-cigarette products. *See* https://digitalmedia.hhs.gov/tobacco/hosted/Authorized-ENDS-July2025.pdf. Under federal law, unapproved tobacco products are considered adulterated pursuant to 21 U.S.C. § 387b(6)(A).

[2] California Revenue and Taxation Code § 30101.7(d)(4) requires delivery sellers to comply with "any applicable state law or local ordinance that imposes restrictions on the retail sale of cigarettes or tobacco products directly to the public from a retail location, including California Health and Safety Code § 104559.5. Section 104559.5 of the Health and Safety Code provides that "[a] tobacco retailer, or any of the tobacco retailer's agents or employees, shall not sell, offer for sale, or possess with the intent to sell or offer for sale, a flavored tobacco product or a tobacco product flavor enhancer." *Id*. § 104559.5(b)(1).

California Tobacco Products Tax Law, Cal. Rev. & Tax. Code §§ 30001-30483.

c. Violates California Revenue and Taxation Code § 31002(a)(2) by not collecting from California purchasers California Electronic Cigarette Excise Tax ("CECET").

d. Violates California Revenue and Taxation Code § 31002(f) by not holding a CECET permit with CDTFA.

e. Violates California Revenue and Taxation Code § 31002(d)(2)(A) by making retail sales of e-cigarettes to California purchasers without filing CECET returns with CDTFA.

f. Violates California Revenue and Taxation Code § 31002(d)(1) by not remitting to CDTFA CECET on its retail sales of e-cigarettes to California purchasers.

g. Violates California Revenue and Taxation Code § 31003 by not providing a California purchaser with a receipt or other document for each retail sale of an electronic cigarette that sets out and separately identifies the "California Electronic Cigarette Excise Tax" and the amount paid by the purchaser.

h. Violates California Revenue and Taxation Code § 30123 by not remitting tobacco products excise tax to CDTFA on its sales of tobacco products to California consumers.

i. Violates California Business and Professions Code § 22963(b)(3) by not submitting to each credit card acquiring company with which the seller has credit card sales identification information in an appropriate form and format so that the words "tobacco product" may be printed in the purchaser's credit card statement when a purchase of a tobacco product is made by credit card payment.

j. Violates California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products.

We demand Vape City USA's immediate compliance with the Prevent All Cigarette Trafficking Act ("PACT Act") and California's laws applicable to delivery sales of tobacco products. In light of the forgoing PACT Act violations, the State referred Vape City USA to the federal Bureau of Alcohol, Tobacco, Firearms and Explosives ("ATF") for inclusion on the list of unregistered or noncompliant delivery sellers authorized under the PACT Act, *see* 15 U.S.C. § 376a(e)(1)(A), 376a(e)(6)(A), 376a(e)(1)(D).

Please note that failure to comply with state and federal laws applicable to delivery sales of tobacco products may subject Vape City USA to additional enforcement actions.

Sincerely,

Lesya Kinnamon

LESYA KINNAMON
Deputy Attorney General

For ROB BONTA
Attorney General

cc:

Via U.S. Mail
VSH Inc.,
DLI Shipping Dept.
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Miami, FL 33177

Via U.S. Mail
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August 26, 2025

Via U.S. Mail and Email
Tamos Brothers Inc.
Divine Wine & Spirit
6585 Osler Street
San Diego, CA 92111
sales@divineliquors.com

RE: DELIVERY SALES COMPLIANCE LETTER
Tamos Brothers Inc. (d/b/a Divine Wine & Spirit, d/b/a Divine Liquors), divineliquors.com

Dear Sir/Madam:

This letter is to advise Tamos Brothers Inc. (d/b/a Divine Wine & Spirit, d/b/a Divine Liquors) (collectively, "Divine Liquors") of violations of federal and state laws in your advertising, offering for sale, selling, transferring, shipping, and/or delivering of tobacco products through Divine Liquors' website, divineliquors.com.

We are in possession of information that Divine Liquors is engaged in delivery sales, as defined in 15 U.S.C. § 375(5), of e-cigarettes to persons in California through its website, divineliquors.com, and operates in violation of 15 U.S.C. § 376a by not complying with federal and state laws generally applicable to sales of e-cigarettes, including laws that impose excise taxes, licensing requirements, and other legal requirements relating to the sale, distribution, or delivery of e-cigarettes. Namely, Divine Liquors:

1. Violates 15 U.S.C. § 376a(b)(4)(A)(iii)(I) by not obtaining full name, birth date, and residential address of the purchaser.

2. Violates 15 U.S.C. § 376a(b)(4)(A)(iii)(II) by not verifying that the purchaser is 21 years or older through the use of a commercially available database or aggregate of databases.

3. Violates 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows: "**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES, AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS.**"

4. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II) by using a method of mailing or shipping of e-cigarettes that does not obtain from the person who signs to accept delivery of the shipping container proof, in the form of a valid, government-issued identification bearing a photograph of the individual, that the person is at least the minimum age required for the legal sale or purchase of tobacco products, as determined by the applicable law at the place of delivery.

5. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of federal law, including Divine Liquors:

   a. Violates 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products in interstate commerce.[1]

6. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of state law, including Divine Liquors:

   a. Violates Revenue and Taxation Code § 30101.7(d)(4) by possessing, offering for sale, and selling flavored tobacco products to persons in California in violation of California Health and Safety Code § 104559.5(b)(1).[2]

---

[1] Every new tobacco product is subject to the federal Food and Drug Administration's ("FDA") premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 39 e-cigarette products. *See* https://digitalmedia.hhs.gov/tobacco/hosted/Authorized-ENDS-July2025.pdf. Under federal law, unapproved tobacco products are considered adulterated pursuant to 21 U.S.C. § 387b(6)(A).

[2] California Revenue and Taxation Code § 30101.7(d)(4) requires delivery sellers to comply with "any applicable state law or local ordinance that imposes restrictions on the retail sale of cigarettes or tobacco products directly to the public from a retail location, including California Health and Safety Code § 104559.5. Section 104559.5 of the Health and Safety Code provides that "[a] tobacco retailer, or any of the tobacco retailer's agents or employees, shall not sell, offer for sale, or possess with the intent to sell or offer for sale, a flavored tobacco product or a tobacco product flavor enhancer." *Id*. § 104559.5(b)(1).

b. Violates California Revenue and Taxation Code § 31003 by not providing a California purchaser with a receipt or other document for each retail sale of an electronic cigarette that sets out and separately identifies the "California Electronic Cigarette Excise Tax" and the amount paid by the purchaser.

c. Violates California Business and Professions Code § 2963(b)(1)(A) by not verifying that the purchaser or recipient of the tobacco product is 21 years of age or older before enrolling a person as a customer, or distributing or selling, or engaging in the nonsale distribution of, the tobacco product.

d. Violates California Business and Professions Code § 22963(b)(3) by not submitting to each credit card acquiring company with which the seller has credit card sales identification information in an appropriate form and format so that the words "tobacco product" may be printed in the purchaser's credit card statement when a purchase of a tobacco product is made by credit card payment.

e. Violates California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products.

We demand Divine Liquors' immediate compliance with the Prevent All Cigarette Trafficking Act ("PACT Act") Act and California's laws applicable to delivery sales of tobacco products. In light of the forgoing PACT Act violations, the State referred Divine Liquors to the federal Bureau of Alcohol, Tobacco, Firearms and Explosives ("ATF") for inclusion on the list of unregistered or noncompliant delivery sellers authorized under the PACT Act, *see* 15 U.S.C. § 376a(e)(1)(A), 376a(e)(6)(A), 376a(e)(1)(D).

Please note that failure to comply with state and federal laws applicable to delivery sales of tobacco products may subject Divine Liquors to additional enforcement actions.

Sincerely,

Lesya Kinnamon

LESYA KINNAMON
Deputy Attorney General

For ROB BONTA
Attorney General

cc:

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August 26, 2025

<u>Via U.S. Mail and Email</u>
Jommso
211 Arabella Street
McDonald, PA 15057
contact@jommso.com

RE: DELIVERY SALES COMPLIANCE LETTER
Jommso, jommso.com

Dear Sir/Madam:

This letter is to advise Jommso of violations of federal and state laws in your advertising, offering for sale, selling, transferring, shipping, and/or delivering of tobacco products through Cass Smoke Shop's website, jommso.com.

We are in possession of information that Cass Smoke Shop is engaged in delivery sales, as defined in 15 U.S.C. § 375(5), of e-cigarettes to persons in California through its website, jommso.com, and operates in violation of 15 U.S.C. § 376a by not complying with federal and state laws generally applicable to sales of e-cigarettes, including laws that impose excise taxes, licensing requirements, and other legal requirements relating to the sale, distribution, or delivery of e-cigarettes. Namely, Jommso:

1. Violates 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows: "**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES, AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS.**"

2. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II) by using a method of mailing or shipping of e-cigarettes that does not obtain from the person who signs to accept delivery of the shipping container proof, in the form of a valid, government-issued identification bearing a photograph of the individual, that the person is at least the

minimum age required for the legal sale or purchase of tobacco products, as determined by the applicable law at the place of delivery.

3. Violates 15 U.S.C. § 376a(a)(3)(D) by not being registered with the California Department of Tax and Fee Administration ("CDTFA"), as required under 15 U.S.C. § 376(a)(1).

4. Violates 15 U.S.C. § 376a(a)(3)(D) by not reporting to CDTFA every shipment of e-cigarettes made into the State, as required under 15 U.S.C. § 376(a)(2).

5. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of federal law, including Jommso:

   a. Violates 18 U.S.C. § 1716E by delivering e-cigarettes using the United States Postal Service ("USPS") mails.

   b. Violates 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products in interstate commerce.[1]

6. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of state law, including Jommso:

   a. Violates Revenue and Taxation Code § 30101.7(d)(4) by selling flavored tobacco products to persons in California in violation of California Health and Safety Code § 104559.5(b)(1).[2]

   b. Violates California Revenue and Taxation Code § 30101.7(d)(2) by engaging in delivery sales of tobacco products in California without obtaining and maintaining tobacco products distributor license required under California Business and Professions Code § 22975(a) and accounts required under the

---

[1] Every new tobacco product is subject to the federal Food and Drug Administration's ("FDA") premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 39 e-cigarette products. *See* https://digitalmedia.hhs.gov/tobacco/hosted/Authorized-ENDS-July2025.pdf. Under federal law, unapproved tobacco products are considered adulterated pursuant to 21 U.S.C. § 387b(6)(A).

[2] California Revenue and Taxation Code § 30101.7(d)(4) requires delivery sellers to comply with "any applicable state law or local ordinance that imposes restrictions on the retail sale of cigarettes or tobacco products directly to the public from a retail location, including California Health and Safety Code § 104559.5. Section 104559.5 of the Health and Safety Code provides that "[a] tobacco retailer, or any of the tobacco retailer's agents or employees, shall not sell, offer for sale, or possess with the intent to sell or offer for sale, a flavored tobacco product or a tobacco product flavor enhancer." *Id*. § 104559.5(b)(1).

California Tobacco Products Tax Law, Cal. Rev. & Tax. Code §§ 30001-30483.

c. Violates California Revenue and Taxation Code § 31002(a)(2) by not collecting from California purchasers California Electronic Cigarette Excise Tax (“CECET”).

d. Violates California Revenue and Taxation Code § 31002(f) by not holding a CECET permit with CDTFA.

e. Violates California Revenue and Taxation Code § 31002(d)(2)(A) by making retail sales of e-cigarettes to California purchasers without filing CECET returns with CDTFA.

f. Violates California Revenue and Taxation Code § 31002(d)(1) by not remitting to CDTFA CECET on its retail sales of e-cigarettes to California purchasers.

g. Violates California Revenue and Taxation Code § 31003 by not providing a California purchaser with a receipt or other document for each retail sale of an electronic cigarette that sets out and separately identifies the “California Electronic Cigarette Excise Tax” and the amount paid by the purchaser.

h. Violates California Revenue and Taxation Code § 30123 by not remitting tobacco products excise tax to CDTFA on its sales of tobacco products to California consumers.

i. Violates California Business and Professions Code § 22963(b)(3) by not submitting to each credit card acquiring company with which the seller has credit card sales identification information in an appropriate form and format so that the words “tobacco product” may be printed in the purchaser’s credit card statement when a purchase of a tobacco product is made by credit card payment.

j. Violates California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products.

We demand Jommso’s immediate compliance with the Prevent All Cigarette Trafficking Act (“PACT Act”) and California’s laws applicable to delivery sales of tobacco products. In light of the forgoing PACT Act violations, the State referred Jommso to the federal Bureau of Alcohol, Tobacco, Firearms and Explosives (“ATF”) for inclusion on the list of unregistered or noncompliant delivery sellers authorized under the PACT Act, *see* 15 U.S.C. § 376a(e)(1)(A), 376a(e)(6)(A), 376a(e)(1)(D).

Please note that failure to comply with state and federal laws applicable to delivery sales of tobacco products may subject Jommso to additional enforcement actions.

Sincerely,

Lesya Kinnamon

LESYA KINNAMON
Deputy Attorney General

For ROB BONTA
Attorney General

cc:

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Attn: Heather Wilson
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August 26, 2025

<u>Via U.S. Mail and Email</u>
Hookah Zone Tobacco & Vape Shop Inc.
Shop Cali Smokes
25598 Orchard Lake Road
Farmington Hills, MI 48334
calismokes19@gmail.com

RE: DELIVERY SALES COMPLIANCE LETTER
Hookah Zone Tobacco & Vape Shop (d/b/a Shop Cali Smokes, d/b/a Cali S Market), shopcalismokes.com

Dear Sir/Madam:

This letter is to advise Hookah Zone Tobacco & Vape Shop Inc. (d/b/a Shop Cali Smokes, d/b/a Cali S Market) (collectively, "Cali Smokes") of violations of federal and state laws in your advertising, offering for sale, selling, transferring, shipping, and/or delivering of tobacco products through Cali Smokes' website, shopcalismokes.com.

We are in possession of information that Cali Smokes is engaged in delivery sales, as defined in 15 U.S.C. § 375(5), of e-cigarettes to persons in California through its website, shopcalismokes.com, and operates in violation of 15 U.S.C. § 376a by not complying with federal and state laws generally applicable to sales of e-cigarettes, including laws that impose excise taxes, licensing requirements, and other legal requirements relating to the sale, distribution, or delivery of e-cigarettes. Namely, Cali Smokes:

1. Violates 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows: "**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES, AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS.**"

2. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II) by using a method of mailing or shipping of e-cigarettes that does not obtain from the person who signs to accept delivery of the shipping container proof, in the form of a valid, government-issued identification bearing a photograph of the individual, that the person is at least the minimum age required for the legal sale or purchase of tobacco products, as determined by the applicable law at the place of delivery.

3. Violates 15 U.S.C. § 376a(a)(3)(D) by not being registered with the California Department of Tax and Fee Administration ("CDTFA"), as required under 15 U.S.C. § 376(a)(1).

4. Violates 15 U.S.C. § 376a(a)(3)(D) by not reporting to CDTFA every shipment of e-cigarettes made into the State, as required under 15 U.S.C. § 376(a)(2).

5. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of federal law, including Cali Smokes:

   a. Violates 18 U.S.C. § 1716E by delivering e-cigarettes using the United States Postal Service ("USPS") mails.

   b. Violates 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products in interstate commerce.[1]

6. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of state law, including Cali Smokes:

   a. Violates Revenue and Taxation Code § 30101.7(d)(4) by selling flavored tobacco products to persons in California in violation of California Health and Safety Code § 104559.5(b)(1).[2]

---

[1] Every new tobacco product is subject to the federal Food and Drug Administration's ("FDA") premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 39 e-cigarette products. *See* https://digitalmedia.hhs.gov/tobacco/hosted/Authorized-ENDS-July2025.pdf. Under federal law, unapproved tobacco products are considered adulterated pursuant to 21 U.S.C. § 387b(6)(A).

[2] California Revenue and Taxation Code § 30101.7(d)(4) requires delivery sellers to comply with "any applicable state law or local ordinance that imposes restrictions on the retail sale of cigarettes or tobacco products directly to the public from a retail location, including California Health and Safety Code § 104559.5. Section 104559.5 of the Health and Safety Code provides that "[a] tobacco retailer, or any of the tobacco retailer's agents or employees, shall not sell, offer for sale, or possess with the intent to sell or offer for sale, a flavored tobacco product or a tobacco product flavor enhancer." *Id*. § 104559.5(b)(1).

b. Violates California Revenue and Taxation Code § 30101.7(d)(2) by engaging in delivery sales of tobacco products in California without obtaining and maintaining tobacco products distributor license required under California Business and Professions Code § 22975(a) and accounts required under the California Tobacco Products Tax Law, Cal. Rev. & Tax. Code §§ 30001-30483.

c. Violates California Revenue and Taxation Code § 31002(a)(2) by not collecting from California purchasers California Electronic Cigarette Excise Tax ("CECET").

d. Violates California Revenue and Taxation Code § 31002(f) by not holding a CECET permit with CDTFA.

e. Violates California Revenue and Taxation Code § 31002(d)(2)(A) by making retail sales of e-cigarettes to California purchasers without filing CECET returns with CDTFA.

f. Violates California Revenue and Taxation Code § 31002(d)(1) by not remitting to CDTFA CECET on its retail sales of e-cigarettes to California purchasers.

g. Violates California Revenue and Taxation Code § 31003 by not providing a California purchaser with a receipt or other document for each retail sale of an electronic cigarette that sets out and separately identifies the "California Electronic Cigarette Excise Tax" and the amount paid by the purchaser.

h. Violates California Revenue and Taxation Code § 30123 by not remitting tobacco products excise tax to CDTFA on its sales of tobacco products to California consumers.

i. Violates California Business and Professions Code § 22963(b)(3) by not submitting to each credit card acquiring company with which the seller has credit card sales identification information in an appropriate form and format so that the words "tobacco product" may be printed in the purchaser's credit card statement when a purchase of a tobacco product is made by credit card payment.

j. Violates California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products.

We demand Cali Smokes' immediate compliance with the Prevent All Cigarette Trafficking Act ("PACT Act") and California's laws applicable to delivery sales of tobacco products. In light of the forgoing PACT Act violations, the State referred Cali Smokes to the federal Bureau of Alcohol, Tobacco, Firearms and Explosives ("ATF") for inclusion on the list of unregistered or noncompliant delivery sellers authorized under the PACT Act, *see* 15 U.S.C. § 376a(e)(1)(A), 376a(e)(6)(A), 376a(e)(1)(D).

Please note that failure to comply with state and federal laws applicable to delivery sales of tobacco products may subject Cali Smokes to additional enforcement actions.

Sincerely,

Lesya Kinnamon

LESYA KINNAMON
Deputy Attorney General

For ROB BONTA
Attorney General

cc:

<u>Via U.S. Mail</u>
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August 26, 2025

Via U.S. Mail and Email
Misthub, LLC
5 E College Drive, Ste 104
Arlington Heights. IL 60004
support@misthub.com

RE: DELIVERY SALES COMPLIANCE LETTER
Misthub, LLC, misthub.com

Dear Sir/Madam:

This letter is to advise Misthub, LLC ("Misthub") of violations of federal and state laws in your advertising, offering for sale, selling, transferring, shipping, and/or delivering of tobacco products through Misthub's website, misthub.com.

We are in possession of information that Misthub is engaged in delivery sales, as defined in 15 U.S.C. § 375(5), of e-cigarettes to persons in California through its website, misthub.com, and operates in violation of 15 U.S.C. § 376a by not complying with federal and state laws generally applicable to sales of e-cigarettes, including laws that impose excise taxes, licensing requirements, and other legal requirements relating to the sale, distribution, or delivery of e-cigarettes. Namely, Misthub:

1. Violates 15 U.S.C. § 376a(b)(4)(A)(iii)(I) by not obtaining full name, birth date, and residential address of the purchaser.

2. Violates 15 U.S.C. § 376a(b)(4)(A)(iii)(II) by not verifying that the purchaser is 21 years or older through the use of a commercially available database or aggregate of databases.

3. Violates 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows: "**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES,**

AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS."

4. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II) by using a method of mailing or shipping of e-cigarettes that does not obtain from the person who signs to accept delivery of the shipping container proof, in the form of a valid, government-issued identification bearing a photograph of the individual, that the person is at least the minimum age required for the legal sale or purchase of tobacco products, as determined by the applicable law at the place of delivery.

5. Violates 15 U.S.C. § 376a(a)(3)(D) by not being registered with the California Department of Tax and Fee Administration ("CDTFA"), as required under 15 U.S.C. § 376(a)(1).

6. Violates 15 U.S.C. § 376a(a)(3)(D) by not reporting to CDTFA every shipment of e-cigarettes made into the State, as required under 15 U.S.C. § 376(a)(2).

7. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of federal law, including Misthub:

   a. Violates 18 U.S.C. § 1716E by delivering e-cigarettes using the United States Postal Service ("USPS") mails.

   b. Violates 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products in interstate commerce.[1]

8. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of state law, including Misthub, LLC:

   a. Violates Revenue and Taxation Code § 30101.7(d)(4) by selling flavored tobacco products to persons in California in violation of California Health and Safety Code § 104559.5(b)(1).[2]

---

[1] Every new tobacco product is subject to the federal Food and Drug Administration's ("FDA") premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 39 e-cigarette products. *See* https://digitalmedia.hhs.gov/tobacco/hosted/Authorized-ENDS-July2025.pdf. Under federal law, unapproved tobacco products are considered adulterated pursuant to 21 U.S.C. § 387b(6)(A).

[2] California Revenue and Taxation Code § 30101.7(d)(4) requires delivery sellers to comply with "any applicable state law or local ordinance that imposes restrictions on the retail sale of cigarettes or tobacco products directly to the public from a retail location, including California Health and Safety Code § 104559.5. Section 104559.5 of the Health and Safety Code provides

b. Violates California Revenue and Taxation Code § 30101.7(d)(2) by engaging in delivery sales of tobacco products in California without obtaining and maintaining tobacco products distributor license required under California Business and Professions Code § 22975(a) and accounts required under the California Tobacco Products Tax Law, Cal. Rev. & Tax. Code §§ 30001-30483.

c. Violates California Revenue and Taxation Code § 31002(a)(2) by not collecting from California purchasers California Electronic Cigarette Excise Tax ("CECET").

d. Violates California Revenue and Taxation Code § 31002(f) by not holding a CECET permit with CDTFA.

e. Violates California Revenue and Taxation Code § 31002(d)(2)(A) by making retail sales of e-cigarettes to California purchasers without filing CECET returns with CDTFA.

f. Violates California Revenue and Taxation Code § 31002(d)(1) by not remitting to CDTFA CECET on its retail sales of e-cigarettes to California purchasers.

g. Violates California Revenue and Taxation Code § 31003 by not providing a California purchaser with a receipt or other document for each retail sale of an electronic cigarette that sets out and separately identifies the "California Electronic Cigarette Excise Tax" and the amount paid by the purchaser.

h. Violates California Revenue and Taxation Code § 30123 by not remitting tobacco products excise tax to CDTFA on its sales of tobacco products to California consumers.

i. Violates California Business and Professions Code § 2963(b)(1)(A) by not verifying that the purchaser or recipient of the tobacco product is 21 years of age or older before enrolling a person as a customer, or distributing or selling, or engaging in the nonsale distribution of, the tobacco product.

j. Violates California Business and Professions Code § 22963(b)(3) by not submitting to each credit card acquiring company with which the seller has credit card sales identification information in an appropriate form and format so that the words "tobacco product" may be printed in the purchaser's credit

---

that "[a] tobacco retailer, or any of the tobacco retailer's agents or employees, shall not sell, offer for sale, or possess with the intent to sell or offer for sale, a flavored tobacco product or a tobacco product flavor enhancer." *Id*. § 104559.5(b)(1).

card statement when a purchase of a tobacco product is made by credit card payment.

k. Violates California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products.

We demand Misthub's immediate compliance with the Prevent All Cigarette Trafficking Act ("PACT Act") and California's laws applicable to delivery sales of tobacco products. In light of the forgoing PACT Act violations, the State referred Misthub to the federal Bureau of Alcohol, Tobacco, Firearms and Explosives ("ATF") for inclusion on the list of unregistered or noncompliant delivery sellers authorized under the PACT Act, *see* 15 U.S.C. § 376a(e)(1)(A), 376a(e)(6)(A), 376a(e)(1)(D).

Please note that failure to comply with state and federal laws applicable to delivery sales of tobacco products may subject Misthub to additional enforcement actions.

Sincerely,
Lesya Kinnamon

LESYA KINNAMON
Deputy Attorney General

For ROB BONTA
Attorney General

cc:

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800 Weidner Road 302
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cc:

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August 26, 2025

<u>Via U.S. Mail and Email</u>
High Class Ventures, LLC
2322 La Mirada Dr. Vista, Ca 92081
support@vapecraftinc.com

RE: DELIVERY SALES COMPLIANCE LETTER
High Class Ventures, LLC, highclassvapeco.com

Dear Sir/Madam:

This letter is to advise High Class Ventures, LLC ("High Class Ventures") of violations of federal and state laws in your advertising, offering for sale, selling, transferring, shipping, and/or delivering of tobacco products through High Class Ventures' website, highclassvapeco.com.

We are in possession of information that High Class Ventures is engaged in delivery sales, as defined in 15 U.S.C. § 375(5), of e-cigarettes through its website, highclassvapeco.com, and operates in violation of 15 U.S.C. § 376a by not complying with federal and state laws generally applicable to sales of e-cigarettes, including laws that impose excise taxes, licensing requirements, and other legal requirements relating to the sale, distribution, or delivery of e-cigarettes. Namely, High Class Ventures:

1. Violates 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows: "**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES, AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS.**"

2. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(I) by shipping packages containing e-cigarettes without requiring a signature from a person of 21 years or older upon delivery.

3. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II) by using a method of mailing or shipping of e-cigarettes that does not obtain from the person who signs to accept delivery of the shipping container proof, in the form of a valid, government-issued identification bearing a photograph of the individual, that the person is at least the minimum age required for the legal sale or purchase of tobacco products, as determined by the applicable law at the place of delivery.

4. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of federal law, including High Class Ventures:

   a. Violates 18 U.S.C. § 1716E by delivering e-cigarettes using the United States Postal Service ("USPS") mails.

   b. Violates 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products in interstate commerce.[1]

5. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of state law, including High Class Ventures:

   a. Violates Revenue and Taxation Code § 30101.7(d)(4) by possessing, offering for sale, and selling flavored tobacco products in California in violation of California Health and Safety Code § 104559.5(b)(1).[2]

   b. Violates California Revenue and Taxation Code § 30101.7(d)(2) by engaging in delivery sales of tobacco products in California without obtaining and maintaining applicable tobacco licenses, including tobacco products distributor and tobacco retailer licenses under California Business and Professions Code §§ 22972(a), 22975(a), and accounts required under the

---

[1] Every new tobacco product is subject to the federal Food and Drug Administration's ("FDA") premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 39 e-cigarette products. *See* https://digitalmedia.hhs.gov/tobacco/hosted/Authorized-ENDS-July2025.pdf. Under federal law, unapproved tobacco products are considered adulterated pursuant to 21 U.S.C. § 387b(6)(A).

[2] California Revenue and Taxation Code § 30101.7(d)(4) requires delivery sellers to comply with "any applicable state law or local ordinance that imposes restrictions on the retail sale of cigarettes or tobacco products directly to the public from a retail location, including California Health and Safety Code § 104559.5. Section 104559.5 of the Health and Safety Code provides that "[a] tobacco retailer, or any of the tobacco retailer's agents or employees, shall not sell, offer for sale, or possess with the intent to sell or offer for sale, a flavored tobacco product or a tobacco product flavor enhancer." *Id*. § 104559.5(b)(1).

California Tobacco Products Tax Law, Cal. Rev. & Tax. Code §§ 30001-30483.

c. Violates California Revenue and Taxation Code § 31002(a)(2) by not collecting from California purchasers California Electronic Cigarette Excise Tax (“CECET”).

d. Violates California Revenue and Taxation Code § 31002(f) by not holding a CECET permit with the California Department of Tax and Fee Administration (“CDTFA”).

e. Violates California Revenue and Taxation Code § 31002(d)(2)(A) by making retail sales of e-cigarettes to California purchasers without filing CECET returns with CDTFA.

f. Violates California Revenue and Taxation Code § 31002(d)(1) by not remitting to CDTFA CECET on its retail sales of e-cigarettes to California purchasers.

g. Violates California Revenue and Taxation Code § 31003 by not providing a California purchaser with a receipt or other document for each retail sale of an electronic cigarette that sets out and separately identifies the “California Electronic Cigarette Excise Tax” and the amount paid by the purchaser.

h. Violates California Business and Professions Code § 22963(b)(3) by not submitting to each credit card acquiring company with which the seller has credit card sales identification information in an appropriate form and format so that the words “tobacco product” may be printed in the purchaser’s credit card statement when a purchase of a tobacco product is made by credit card payment.

i. Violates California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products.

We demand High Class Ventures’ immediate compliance with the Prevent All Cigarette Trafficking Act (“PACT Act”) and California’s laws applicable to delivery sales of tobacco products. In light of the forgoing PACT Act violations, the State referred High Class Ventures to the federal Bureau of Alcohol, Tobacco, Firearms and Explosives (“ATF”) for inclusion on the list of unregistered or noncompliant delivery sellers authorized under the PACT Act, *see* 15 U.S.C. §§ 376a(e)(1)(A), 376a(e)(6)(A), 376a(e)(1)(D).

Please note that failure to comply with state and federal laws applicable to delivery sales of tobacco products may subject High Class Ventures to additional enforcement actions.

Sincerely,

Lesya Kinnamon

LESYA KINNAMON
Deputy Attorney General

For ROB BONTA
Attorney General

cc:

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Elen Osmanson
15400 Mokete Trail
Smithfield, VA 23430

Via U.S. Mail
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Vista, CA 92081

Via U.S. Mail
Vape Craft LLC
2322 La Mirada Drive
Vista, CA 92081

Via U.S. Mail
Innovative 3PL
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DEPARTMENT OF JUSTICE

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October 1, 2025

<u>Via U.S. Mail and Email</u>
Shenzhen HanQingDa Technology Co.
Vape Mania
HQD
10200 NW 25th Street, Ste 111
Doral, FL 33172
info@vapemania.com

RE: DELIVERY SALES COMPLIANCE LETTER
Shenzhen HanQingDa Technology Co. (d/b/a Vape Mania, d/b/a HQD), vapemania.com, shophqd.com

Dear Sir/Madam:

This letter is to advise Shenzhen HanQingDa Technology Co. (d/b/a Vape Mania, d/b/a HQD) (collectively, "Vape Mania") of violations of federal and state laws in your advertising, offering for sale, selling, transferring, shipping, and/or delivering of tobacco products through Vape Mania's websites, vapemania.com and shophqd.com.

We are in possession of information that Vape Mania is engaged in delivery sales, as defined in 15 U.S.C. § 375(5), of e-cigarettes to persons in California through its websites, vapemania.com and shophqd.com, and operates in violation of 15 U.S.C. § 376a by not complying with federal and state laws generally applicable to sales of e-cigarettes, including laws that impose excise taxes, licensing requirements, and other legal requirements relating to the sale, distribution, or delivery of e-cigarettes. Namely, Vape Mania:

1. Violates 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows: "**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES, AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS.**"

2. Violates 15 U.S.C. §§ 376a(a)(1), (b)(4)(A)(ii)(I)-(II) by using a method of mailing or shipping of e-cigarettes that does not obtain a signature from the person who accept delivery of the shipping container and proof, in the form of a valid, government-issued identification bearing a photograph of the individual, that the person is at least 21 years or older.

3. Violates 15 U.S.C. §§ 15 U.S.C. § 376(a)(1), 376a(a)(3)(D) by not being registered with the California Department of Tax and Fee Administration ("CDTFA"), as required under 15 U.S.C. § 376(a)(1).

4. Violates 15 U.S.C. §§ 15 U.S.C. § 376(a)(2), 376a(a)(3)(D) by not reporting to CDTFA every shipment of e-cigarettes made into the State, as required under 15 U.S.C. § 376(a)(2).

5. Does not comply with 15 U.S.C. § 376a(a)(3) due to violations of federal law, including Vape Mania:

   a. Violates 18 U.S.C. § 1716E by delivering e-cigarettes using the United States Postal Service ("USPS") mails.

   b. Violates 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products.[1]

6. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of state law, including Vape Mania:

   a. Violates Revenue and Taxation Code § 30101.7(d)(4) by selling flavored tobacco products to persons in California in violation of California Health and Safety Code § 104559.5(b)(1).[2]

---

[1] Every new tobacco product is subject to the federal Food and Drug Administration's ("FDA") premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 39 e-cigarette products. *See* https://digitalmedia.hhs.gov/tobacco/hosted/Authorized-ENDS-July2025.pdf. Under federal law, unapproved tobacco products are considered adulterated pursuant to 21 U.S.C. § 387b(6)(A).

[2] California Revenue and Taxation Code § 30101.7(d)(4) requires delivery sellers to comply with "any applicable state law or local ordinance that imposes restrictions on the retail sale of cigarettes or tobacco products directly to the public from a retail location, including California Health and Safety Code § 104559.5. Section 104559.5 of the Health and Safety Code provides that "[a] tobacco retailer, or any of the tobacco retailer's agents or employees, shall not sell, offer for sale, or possess with the intent to sell or offer for sale, a flavored tobacco product or a tobacco product flavor enhancer." *Id*. § 104559.5(b)(1).

b. Violates California Revenue and Taxation Code § 30101.7(d)(2) by engaging in delivery sales of tobacco products in California without obtaining and maintaining tobacco products distributor license required under California Business and Professions Code § 22975(a) and accounts required under the California Tobacco Products Tax Law, Cal. Rev. & Tax. Code §§ 30001-30483.

c. Violates California Revenue and Taxation Code § 31002(a)(2) by not collecting from California purchasers California Electronic Cigarette Excise Tax ("CECET").

d. Violates California Revenue and Taxation Code § 31002(f) by not holding a CECET permit with CDTFA.

e. Violates California Revenue and Taxation Code § 31002(d)(2)(A) by making retail sales of e-cigarettes to California purchasers without filing CECET returns with CDTFA.

f. Violates California Revenue and Taxation Code § 31002(d)(1) by not remitting to CDTFA CECET on its retail sales of e-cigarettes to California purchasers.

g. Violates California Revenue and Taxation Code § 31003 by not providing a California purchaser with a receipt or other document for each retail sale of an electronic cigarette that sets out and separately identifies the "California Electronic Cigarette Excise Tax" and the amount paid by the purchaser.

h. Violates California Revenue and Taxation Code § 30123 by not remitting tobacco products excise tax to CDTFA on its sales of tobacco products to California consumers.

i. Violates California Business and Professions Code § 22963(b)(2) by not submitting to each credit card acquiring company with which the seller has credit card sales identification information in an appropriate form and format so that the words "tobacco product" may be printed in the purchaser's credit card statement when a purchase of a tobacco product is made by credit card payment.

j. Violates California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products.

We demand Vape Mania's immediate compliance with the Prevent All Cigarette Trafficking Act ("PACT Act") and California's laws applicable to delivery sales of tobacco products. In light of the forgoing PACT Act violations, the State referred Vape Mania to the federal Bureau of Alcohol, Tobacco, Firearms and Explosives ("ATF") for inclusion on the list of unregistered or noncompliant delivery sellers authorized under the PACT Act, *see* 15 U.S.C. § 376a(e)(1)(A), 376a(e)(6)(A), 376a(e)(1)(D).

Please note that failure to comply with state and federal laws applicable to delivery sales of tobacco products may subject Vape Mania to additional enforcement actions.

Sincerely,

Lesya Kinnamon

LESYA KINNAMON
Deputy Attorney General

For ROB BONTA
Attorney General

cc:

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August 29, 2025

<u>Via U.S. Mail and Email</u>
Cass Smoke Shop
5011 Cass Street
San Diego, CA 92109
cass.smokeshop@gmail.com

RE: DELIVERY SALES COMPLIANCE LETTER
Cass Smoke Shop, cass-smokeshop.com

Dear Sir/Madam:

This letter is to advise Cass Smoke Shop of violations of federal and state laws in your advertising, offering for sale, selling, transferring, shipping, and/or delivering of tobacco products through Cass Smoke Shop's website, cass-smokeshop.com.

We are in possession of information that Cass Smoke Shop is engaged in delivery sales, as defined in 15 U.S.C. § 375(5), of e-cigarettes to persons in California through its website, cass-smokeshop.com, and operates in violation of 15 U.S.C. § 376a by not complying with federal and state laws generally applicable to sales of e-cigarettes, including laws that impose excise taxes, licensing requirements, and other legal requirements relating to the sale, distribution, or delivery of e-cigarettes. Namely, Cass Smoke Shop:

1. Violates 15 U.S.C. § 376a(b)(4)(A)(iii)(I) by not obtaining full name, birth date, and residential address of the purchaser.

2. Violates 15 U.S.C. § 376a(b)(4)(A)(iii)(II) by not verifying that the purchaser is 21 years or older through the use of a commercially available database or aggregate of databases.

3. Violates 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows:
"**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES,**

AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS."

4. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II) by using a method of mailing or shipping of e-cigarettes that does not obtain from the person who signs to accept delivery of the shipping container proof, in the form of a valid, government-issued identification bearing a photograph of the individual, that the person is at least the minimum age required for the legal sale or purchase of tobacco products, as determined by the applicable law at the place of delivery.

5. Does not comply with 15 U.S.C. § 376a(a)(3)(D) due to violations of federal law, including Cass Smoke Shop:

    a. Violates 18 U.S.C. § 1716E by delivering e-cigarettes using the United States Postal Service ("USPS") mails.

    b. Violates 21 U.S.C. § 331(c) by delivering or proffering for delivery for pay or otherwise adulterated tobacco products in interstate commerce.[1]

6. Does not comply with 15 U.S.C. § 376a(a)(3) due to violations of state law, including Cass Smoke Shop:

    a. Violates Revenue and Taxation Code § 30101.7(d)(4) by possessing, offering for sale, and selling flavored tobacco products to persons in California in violation of California Health and Safety Code § 104559.5(b)(1).[2]

    b. Violates California Revenue and Taxation Code § 30101.7(d)(2) by engaging in delivery sales of tobacco products in California without obtaining and

---

[1] Every new tobacco product is subject to the federal Food and Drug Administration's ("FDA") premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 39 e-cigarette products. *See* https://digitalmedia.hhs.gov/tobacco/hosted/Authorized-ENDS-July2025.pdf. Under federal law, unapproved tobacco products are considered adulterated pursuant to 21 U.S.C. § 387b(6)(A).

[2] California Revenue and Taxation Code § 30101.7(d)(4) requires delivery sellers to comply with "any applicable state law or local ordinance that imposes restrictions on the retail sale of cigarettes or tobacco products directly to the public from a retail location, including California Health and Safety Code § 104559.5. Section 104559.5 of the Health and Safety Code provides that "[a] tobacco retailer, or any of the tobacco retailer's agents or employees, shall not sell, offer for sale, or possess with the intent to sell or offer for sale, a flavored tobacco product or a tobacco product flavor enhancer." *Id*. § 104559.5(b)(1).

maintaining a tobacco retailer license required under California Business and Professions Code § 22972(a).

c. Violates California Revenue and Taxation Code § 31002(a)(2) by not collecting from California purchasers California Electronic Cigarette Excise Tax (“CECET”).

d. Violates California Revenue and Taxation Code § 31002(f) by not holding a CECET permit with CDTFA.

e. Violates California Revenue and Taxation Code § 31002(d)(2)(A) by making retail sales of e-cigarettes to California purchasers without filing CECET returns with CDTFA.

f. Violates California Revenue and Taxation Code § 31002(d)(1) by not remitting to CDTFA CECET on its retail sales of e-cigarettes to California purchasers.

g. Violates California Revenue and Taxation Code § 31003 by not providing a California purchaser with a receipt or other document for each retail sale of an electronic cigarette that sets out and separately identifies the “California Electronic Cigarette Excise Tax” and the amount paid by the purchaser.

h. Violates California Business and Professions Code § 2963(b)(1)(A) by not verifying that the purchaser or recipient of the tobacco product is 21 years of age or older before enrolling a person as a customer, or distributing or selling, or engaging in the nonsale distribution of, the tobacco product.

i. Violates California Business and Professions Code § 22963(b)(3) by not submitting to each credit card acquiring company with which the seller has credit card sales identification information in an appropriate form and format so that the words “tobacco product” may be printed in the purchaser’s credit card statement when a purchase of a tobacco product is made by credit card payment.

j. Violates California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products.

We demand Cass Smoke Shop’s immediate compliance with the Prevent All Cigarette Trafficking Act (“PACT Act”) and California’s laws applicable to delivery sales of tobacco products. In light of the forgoing PACT Act violations, the State referred Cass Smoke Shop to the federal Bureau of Alcohol, Tobacco, Firearms and Explosives (“ATF”) for inclusion on the list of unregistered or noncompliant delivery sellers authorized under the PACT Act, *see* 15 U.S.C. § 376a(e)(1)(A), 376a(e)(6)(A), 376a(e)(1)(D).

Please note that failure to comply with state and federal laws applicable to delivery sales of tobacco products may subject Cass Smoke Shop to additional enforcement actions.

Sincerely,

Lesya Kinnamon

LESYA KINNAMON
Deputy Attorney General

For ROB BONTA
Attorney General

cc:

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<u>Via Email</u>
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October 1, 2025

Via U.S. Mail and Email
MAGMA Holding Inc
3010 E Alexander Road, Suite 1002
North Las Vegas, NV 89030
Support@eightvape.com

RE: DELIVERY SALES COMPLIANCE LETTER
MAGMA Holding Inc, eightvape.com

Dear Sir/Madam:

This letter is to advise MAGMA Holding Inc (d/b/a Eightvape) (collectively, "Eightvape") of violations of federal and state laws in your advertising, offering for sale, selling, transferring, shipping, and/or delivering of tobacco products through Eightvape's website, eightvape.com.

We are in possession of information that Eightvape is engaged in delivery sales, as defined in 15 U.S.C. § 375(5), of e-cigarettes to persons in California through its website, eightvape.com, and operates in violation of 15 U.S.C. § 376a by not complying with federal and state laws generally applicable to sales of e-cigarettes. Namely, Eightvape:

1. Violates 15 U.S.C. § 376a(a)(1), (b)(1) by making shipments and deliveries of e-cigarettes without including on the bill of lading and on the outside of the shipping package, on the same surface as the delivery address, a clear and conspicuous statement providing as follows: "**CIGARETTES/NICOTINE/SMOKELESS TOBACCO: FEDERAL LAW REQUIRES THE PAYMENT OF ALL APPLICABLE EXCISE TAXES, AND COMPLIANCE WITH APPLICABLE LICENSING AND TAX-STAMPING OBLIGATIONS.**"

2. Violates 15 U.S.C. § 376a(a)(1), (b)(4)(A)(ii)(II) by using a method of mailing or shipping of e-cigarettes that does not obtain from the person who signs to accept delivery of the shipping container proof, in the form of a valid, government-issued identification bearing a photograph of the individual, that the person is at least 21 years or older.

3. Does not comply with 15 U.S.C. § 376a(a)(3) due to violations of federal law, specifically 21 U.S.C. § 331(c), by delivering or proffering for delivery for pay or otherwise adulterated tobacco products.[1]

4. Does not comply with 15 U.S.C. § 376a(a)(3) due to violations of state law, including Eightvape:

    a. Violates California Business and Professions Code § 22963(b)(2) by not submitting to each credit card acquiring company with which the seller has credit card sales identification information in an appropriate form and format so that the words "tobacco product" may be printed in the purchaser's credit card statement when a purchase of a tobacco product is made by credit card payment.

    b. Violates California Business and Professions Code § 22963(b)(3) by selling tobacco products to California persons without making a telephone call after 5 p.m. to the purchaser confirming the order prior to shipping the tobacco products.

We request Eightvape's response within **15 days** of this letter stating what actions it has taken to cease violations of the Prevent All Cigarette Trafficking Act ("PACT Act") and California's laws applicable to delivery sales addressed in the State's letter.

Please note that any failure to comply with applicable federal and state laws and provide Eightvape's response as requested may result in a formal referral to the federal Bureau of Alcohol, Tobacco, Firearms and Explosives ("ATF") for inclusion on the list of unregistered or noncompliant delivery sellers authorized under the PACT Act, *see* 15 U.S.C. §§ 376a(e)(1)(A), (e)(1)(D), (e)(6)(A), and additional enforcement actions as appropriate under federal and state laws.

---

[1] Every new tobacco product is subject to the federal Food and Drug Administration's ("FDA") premarket review pursuant to 21 U.S.C. § 387j(a)(2) and must receive an order from the FDA under 21 U.S.C. § 387j(c)(1)(A)(i) authorizing introduction or delivery for introduction into interstate commerce of the new tobacco product. As of this letter, the FDA authorized 39 e-cigarette products. *See* https://digitalmedia.hhs.gov/tobacco/hosted/Authorized-ENDS-July2025.pdf. Under federal law, unapproved tobacco products are considered adulterated pursuant to 21 U.S.C. § 387b(6)(A).

Please note you must direct your response **via email** to Lesya.Kinnamon@doj.ca.gov and to the following address:

California Department of Justice
Attn: Lesya Kinnamon
1300 I Street, Ste 125
Sacramento, CA 95814

Sincerely,

Lesya Kinnamon

LESYA KINNAMON
Deputy Attorney General

For ROB BONTA
Attorney General

cc:

Via Email
The Electronic Tobacconist LLC
2555 55th Street, Suite 100
Boulder, Colorado, 80301

Via Email
Connecticut Office of the Attorney General
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Via Email
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christopher.gawronski@ohioago.gov

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Salem, OR 97301
kristen.a.gilman@doj.oregon.gov

Via Email
Pennsylvania Office of the Attorney General
Attn: Rebeka Buczeskie
15th Floor, Strawberry Square
Harrisburg, PA 17120
rbuczeskie@attorneygeneral.gov

Via Email
Utah Attorney General's Office
Attn: Kathryn White
160 E. 300 S.
Salt Lake City, UT 84114
kathrynwhite@agutah.gov

Via Email
Wisconsin Attorney General's Office
Attn: Gregory A. Myszkowski
17 West Main Street
Madison, WI 53707
myszkowskiga@doj.state.wi.us

SA2024304478

EXHIBIT 4

SHOPIFY LETTER EXHIBIT 4

REF NO.	WEBSITE ADDRESS	FDA NOTICE TO SHOPIFY
1	mistervapor.ca	FDA LETTER TO SHOPIFY
2	alienvape.com	FDA LETTER TO SHOPIFY
3	apolloecigs.com	FDA LETTER TO SHOPIFY
4	apvapeshop.com	FDA LETTER TO SHOPIFY
5	athleticnicotine.com	FDA LETTER TO SHOPIFY
6	bestvape.com	FDA LETTER TO SHOPIFY
7	bjwholesale.net	FDA LETTER TO SHOPIFY
8	vapebugatti.com	FDA LETTER TO SHOPIFY
9	chillzoneusa.com	FDA LETTER TO SHOPIFY
10	becovape.com	FDA LETTER TO SHOPIFY
11	chrisbrownvapes.com	FDA LETTER TO SHOPIFY
12	cigarvape.com	FDA LETTER TO SHOPIFY
13	day2daytobacco.com	FDA LETTER TO SHOPIFY
14	dipammo.com	FDA LETTER TO SHOPIFY
15	disposablevapez.com	FDA LETTER TO SHOPIFY
16	vapemasterz.com	FDA LETTER TO SHOPIFY
17	divineliquors.com	FDA LETTER TO SHOPIFY
18	dripcratevapeshop.com	FDA LETTER TO SHOPIFY
19	dummyvapes.com	FDA LETTER TO SHOPIFY
20	ebcreate.store	FDA LETTER TO SHOPIFY
21	ejuicevapedistro.com	FDA LETTER TO SHOPIFY
22	elitevapes.com	FDA LETTER TO SHOPIFY
23	everythingvapes.com	FDA LETTER TO SHOPIFY
24	vaporgrab.com	FDA LETTER TO SHOPIFY
25	xhalecity.com	FDA LETTER TO SHOPIFY
26	vape-street.com	FDA LETTER TO SHOPIFY
27	happyones.us	FDA LETTER TO SHOPIFY
28	everythingfor420.com	FDA LETTER TO SHOPIFY
29	highfivape.com	FDA LETTER TO SHOPIFY
30	huffandpuffers.com	FDA LETTER TO SHOPIFY
31	huffvape.com	FDA LETTER TO SHOPIFY
32	juicefly.com	FDA LETTER TO SHOPIFY
33	juicemanusa.com	FDA LETTER TO SHOPIFY
34	kaisvirginvapor.com	FDA LETTER TO SHOPIFY
35	zennvapes.com	FDA LETTER TO SHOPIFY
36	thelocalvapory.com	FDA LETTER TO SHOPIFY
37	lousquare.com	FDA LETTER TO SHOPIFY
38	eightvape.com	FDA LETTER TO SHOPIFY
39	mainsmokes.com	FDA LETTER TO SHOPIFY
40	misthub.com	FDA LETTER TO SHOPIFY
41	zmarksthespot.com	FDA LETTER TO SHOPIFY
42	morevaping.com	FDA LETTER TO SHOPIFY
43	myvpro.com	FDA LETTER TO SHOPIFY
44	thehookah.com	FDA LETTER TO SHOPIFY
45	nfdvapes.com	FDA LETTER TO SHOPIFY
46	nicnac.com	FDA LETTER TO SHOPIFY

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47	nikkdripsretail.com	FDA LETTER TO SHOPIFY
48	noat.com	FDA LETTER TO SHOPIFY
49	vapeszn.com	FDA LETTER TO SHOPIFY
50	nykdpouches.com	FDA LETTER TO SHOPIFY
51	ockstore.com	FDA LETTER TO SHOPIFY
52	vaporpuffs.com	FDA LETTER TO SHOPIFY
53	podlix.com	FDA LETTER TO SHOPIFY
54	puff21.com	FDA LETTER TO SHOPIFY
55	ravenroute.com	FDA LETTER TO SHOPIFY
56	puffsee.com	FDA LETTER TO SHOPIFY
57	myenva.com	FDA LETTER TO SHOPIFY
58	vaporlax.com	FDA LETTER TO SHOPIFY
59	shopshefa.com	FDA LETTER TO SHOPIFY
60	cloudchasersclub.com	FDA LETTER TO SHOPIFY
61	smokcity.com	FDA LETTER TO SHOPIFY
62	smokersworldhw.com	FDA LETTER TO SHOPIFY
63	smokesmartllc.com	FDA LETTER TO SHOPIFY
64	thesmokybox.com	FDA LETTER TO SHOPIFY
65	smoxygen.com	FDA LETTER TO SHOPIFY
66	store.iplayvape.com	FDA LETTER TO SHOPIFY
67	strikesusa.com	FDA LETTER TO SHOPIFY
68	vaping.com	FDA LETTER TO SHOPIFY
69	sweetvapeshop.com	FDA LETTER TO SHOPIFY
70	tastycloudvapeco.com	FDA LETTER TO SHOPIFY
71	tendollarvapes.com	FDA LETTER TO SHOPIFY
72	thecompanymfg.com	FDA LETTER TO SHOPIFY
73	thejuicewarehouse.co.uk	FDA LETTER TO SHOPIFY
74	thesmokeplug.com	FDA LETTER TO SHOPIFY
75	thevaporshoppeusa.com	FDA LETTER TO SHOPIFY
76	whitepouches.com	FDA LETTER TO SHOPIFY
77	vaporider.deals	FDA LETTER TO SHOPIFY
78	usaheatproduct.store	FDA LETTER TO SHOPIFY
79	vape4style.com	FDA LETTER TO SHOPIFY
80	vapecloseouts.com	FDA LETTER TO SHOPIFY
81	vape.com	FDA LETTER TO SHOPIFY
82	vapehoop.com	FDA LETTER TO SHOPIFY
83	vapeify.us	FDA LETTER TO SHOPIFY
84	vapejuice.com	FDA LETTER TO SHOPIFY
85	vapejuicedepot.com	FDA LETTER TO SHOPIFY
86	vapemania.com	FDA LETTER TO SHOPIFY
87	vapepapa.com	FDA LETTER TO SHOPIFY
88	vaperistas.com	FDA LETTER TO SHOPIFY
89	vapezilla.com	FDA LETTER TO SHOPIFY
90	vaporauthority.com	FDA LETTER TO SHOPIFY
91	vaporcafeonline.net	FDA LETTER TO SHOPIFY
92	vapordna.com	FDA LETTER TO SHOPIFY
93	vaporhatch.com	FDA LETTER TO SHOPIFY

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94	vprsupplyco.com	FDA LETTER TO SHOPIFY
95	ejuicedb.com	FDA LETTER TO SHOPIFY
96	zuluvape.com	FDA LETTER TO SHOPIFY
97	westcoastvapesupply.com	FDA LETTER TO SHOPIFY
98	zenithejuice.com	FDA LETTER TO SHOPIFY
99	ziipstock.com	FDA LETTER TO SHOPIFY
100	2ndwife-vape.com	
101	alternativepods.com	
102	bigdvapor.net	
103	buyvapesusa.com	
104	cass-smokeshop.com	
105	dragonvape.ca	
106	ejuice.deals	
107	fattyfog.com	
108	flawlessvapeshop.com	
109	getpop.co	
110	hazetownvapes.com	
111	highclassvapeco.com	
112	jommso.com	
113	kadobarofficial.com	
114	kurevapes.com	
115	lighterusa.com	
116	mipod.com	
117	pricepointny.com	
118	puffbar.com	
119	shopcalismokes.com	
120	vapebarclub.com	
121	vapecentralgroup.com	
122	vapecityusa.com	
123	vapejuicedepot.com	
124	vapenear.com	
125	vapeszn.com	
126	calisteam.com	
127	ecigmafia.com	
128	ejuicestore.com	
129	723vapor.com	
130	alternativepods.com	
131	apvapeshop.com	
132	bbwsupply.com	
133	bigdvapor.net	
134	blankzpods.com	
135	cheapejuice.com	
136	Cloud9smokeco.com	
137	ebcreate.store	
138	ebdesigndisposablevape.com	
139	eightvape.com	
140	ejuice.deals	

141	ejuicedb.com
142	ejuicedirect.com
143	ejuiceoverstock.com
144	ejuices.co
145	ejuicestore.com
146	eliquid.com
147	eliquidstop.com
148	escobarflavors.com
149	flawlessvapeshop.com
150	getpop.co
151	goldenleafshop.com
152	Goodguyvapes.com
153	Greencaviarclub.com
154	hqdtechusa.com
155	huffandpuffers.com
156	huffvape.com
157	juicefly.com
158	juicehead.co
159	kingsofvapor.com
160	kurevapes.com
161	lighterusa.com
162	lostmary-vape.com
163	matriarch.la
164	mipod.com
165	myvpro.com
166	ohmcityvapes.com
167	pricepointny.com
168	puffignite.co
169	smoke-depot.com
170	smokersworldhw.com
171	smokesmartllc.com
172	swftbar.com
173	tendollarvapes.com
174	thefiftybar.com
175	thesmokeplug.com
176	thesmokybox.com
177	thevaporshoppeusa.com
178	vape.com
179	vapecentralgroup.com
180	vapecityusa.com
181	vapedeal.com
182	vapehoop.com
183	vapejuice.com
184	vapejuicedepot.com
185	vapemania.com
186	vaperistas.com
187	vapesatl.com

188	vapeshack.com
189	vape-street.com
190	vapewh.com
191	vapezilla.com
192	vaping-delights.com
193	vaporauthority.com
194	vaporboss.com
195	vapordna.com
196	vaporider.deals
197	Volcanoecigs.com
198	westcoastvapesupply.com
199	xhalecity.com
200	ziipstock.com
201	zmarksthespot.com
202	zuluvape.com
203	onevaporave.com
204	greekimports.net