



JT International U.S.A., Inc.
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March 23, 2010

To Our Valued Direct Customers:

We are pleased to announce a packaging update for 10 Wave packings. All 'Lights', 'Ultra Lights' and 'Lights Menthol' packings will be available with updated case, carton and pack graphics that feature new descriptors 'Blue', 'Silver' and 'Menthol Green'. These updates do not affect Wave cigarettes, the product recipes have not changed.

Beginning in April, 2010, we will begin the transition to the updated packaging product as remaining inventory of current product sells through. Please plan to sell-through any on-hand inventory of Wave 'Lights', 'Ultra Lights' and 'Lights Menthol' packings. No packaging updates are planned for Wave 'Full Flavor' or 'Menthol' styles. Wave case, carton and pack UPC codes remain unchanged as listed below.

PRODUCT INFORMATION FOR Wave Blue, Silver and Menthol Green:

Manufacturer Code 0 76940

| PRODUCT AND UPC: | 6M Case | Carton | Pack | Suppressed |
|-------------------------------|----------------|---------------|-------------|-------------------|
| Wave Blue Box | 06154 8 | 19154 2 | 29154 9 | N/A |
| Wave Blue Soft | 06155 5 | 19155 9 | 29155 6 | N/A |
| Wave Blue 100's Box | 06157 9 | 19157 3 | 29157 0 | N/A |
| Wave Blue 100's Soft | 06156 2 | 19156 6 | 29156 3 | N/A |
| Wave Silver Box | 06158 6 | 19158 0 | 29158 7 | N/A |
| Wave Silver 100's Box | 06160 9 | 19160 3 | 29160 0 | N/A |
| Wave Silver 100's Soft | 06159 3 | 19159 7 | 29159 4 | N/A |
| Wave Menthol Green Box | 06165 4 | 19165 8 | 29165 5 | N/A |
| Wave Menthol Green 100's Box | 06167 8 | 19167 2 | 29167 9 | N/A |
| Wave Menthol Green 100's Soft | 06166 1 | 19166 5 | 29166 2 | N/A |

PACKING: 6,000 cigarettes (30 cartons) per case

| STYLE | CASE WEIGHT (lbs.) | CASE CUBE (Cubic ft.) | CASE DIMENSIONS (D x W x H) |
|-------------------|---------------------------|------------------------------|------------------------------------|
| BOX | 17 | 1.5 | 19" x 12.1" x 11.7" |
| SOFT | 17 | 1.4 | 17.9" x 11.4" x 11.3" |
| 100's BOX | 17.4 | 1.8 | 21.4" x 12.1" x 11.7" |
| 100's SOFT | 17.4 | 1.6 | 21" x 11.4" x 11.3" |

NORMAL TERMS: Your standard credit terms apply to all orders of Wave.

All Wave purchases are eligible for our Direct Account Incentive Program. To help raise retailer awareness of these changes we plan to distribute the attached flyer to retailers beginning March 24, 2010.

We appreciate your continued support of our products.

COMMUNICATED VIA OUTLOOK ON 3/23/10. JTI U.S.A. IS NOT LIABLE FOR ANY ERRORS THAT MAY OCCUR DURING THE TRANSMISSION PROCESS.

