

Neil L. Wilcox, DVM, MPH
Senior Vice President &
Chief Compliance Officer

(336) 335-7656
Fax (336) 335-7752
E-Mail: nwilcox@lortobco.com

July 17, 2013

Stanton A. Glantz, PhD
Professor of Medicine (Cardiology)
American Legacy Foundation Distinguished
Professor of Tobacco Control
Director, Center for Tobacco Control Research and Education
University of California San Francisco
530 Parnassus, Suite 366
San Francisco, CA 94143-1390

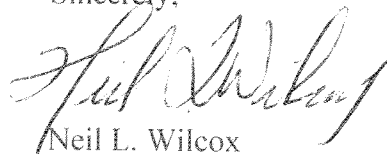
**Via Certified Mail
Return Receipt Requested**

Re: Submission Tracking Numbers (STNs) SE0003730 and SE0003731

Dear Dr. Glantz:

I have received your letters dated July 8, 2013 requesting, among other documents, a summary of any health information related to the tobacco products recently authorized by FDA for marketing (*viz.*, STN SE0003730 & STN 0003731). Please be advised that we have posted the health information documents on our web site (<http://www.lorillard.com/responsibility/new-products/>). For any other information, including a copy of the original SE reports submitted by Lorillard for these products, I recommend you contact FDA through a FOIA request.

Sincerely,


Neil L. Wilcox