

Illicit Tobacco Trade in the Philippines: Findings from Sari-Sari Store Surveys and Empty Pack Audits

Executive summary

The illicit trade of tobacco has recently become a larger challenge for both public health and revenue generation in the Philippines. The government missed its tobacco tax revenue targets, as excise tax collections declined between 2022 and 2024.¹ Furthermore, adult smoking prevalence rose disturbingly from 18.5% in 2021 to 23.2% in 2023. This twin problem—the rise in smoking rates and the drop in excise tax revenues—has raised concerns about the growing presence of illicit tobacco trade in the country.

This study examines the characteristics and prevalence of illicit tobacco trade in eight major urban centers, including those in Metro Manila, across the country's three main island groups. It attempts to capture the dynamics of illicit tobacco trade, taking into consideration both the common and diverse contexts of the selected eight locations.

The study sites are: Navotas City, Pasay City, and Quezon City in Metro Manila; Batangas City and Dagupan City in Luzon; Mega Cebu in the Visayas; and General Santos City and Zamboanga City in Mindanao. These cities were strategically selected for their population density and the presence of commercial ports or major transport networks that serve as entry points and distribution hubs of traded goods for outlying provinces. They likewise represent large consumer markets.

A mixed-method approach was employed, consisting mainly of a randomized audit of *sari-sari* stores with a 14-day cigarette sales inventory and empty pack collection, complemented by methods to triangulate the data and capture different dimensions of illicit tobacco trade. The complementing measures included (1) a cigarette price survey on select formal retail establishments; and (2) focus group discussions (FGDs) and key informant interviews (KIIs) with actors engaged in or affected by illicit tobacco trade, including retailers, local distributors, regulators and enforcers, and community members.

The study established three forms of illicit trade observed across the eight cities:

- (1) **Pricing below the sum of excise and value added taxes** – Cigarette packs were sold below the combined excise and value-added taxes. In other words, tax evasion (illegal non-payment of required taxes). Violations were relatively low in most of the surveyed sites (in Luzon, Batangas had the highest percentage of violations, at 7.5%). Violations, however, were much more pronounced in Mindanao cities, reported at 38.5% in General Santos and 79.5% in Zamboanga.
- (2) **Tax stamp violations** – In the Metro Manila cities covered by the study, 7.2% of tested packs bearing the labels of Japan Tobacco International brands were found

¹ Tobacco excise tax collections have been on the rebound as of the first half of 2025.

with counterfeit tax stamps. Further, 5.3% of PMFTC-branded packs (the local affiliate of Philip Morris International) had counterfeit tax stamps. In Mindanao cities, packs bearing labels of registered brands *Cannon Menthol 100s* and *Fort Menthol 100s* entirely had missing tax stamps. Both brands were among the top-selling cigarettes in the cities of Zamboanga and General Santos.

- (3) **Smuggling of unregistered brands** – Cigarette packs not declared to the Bureau of Internal Revenue (BIR) by any registered manufacturer, importer, or exporter were found particularly in Mindanao cities. These unregistered brands of foreign origin had companies supposedly located in Indonesia, Thailand, South Korea, the United Arab Emirates, and England, among others. In General Santos and Zamboanga, smuggled unregistered brands constituted 58.6% and 47.5% of all collected packs, respectively.

Table 1 below summarizes the types and prevalence of illicit cigarette trade across surveyed cities, highlighting Mindanao cities as hotspots.

Table 1. Estimated prevalence of illicit cigarette trade by city and indicator

	Pricing Below the Sum of Excise and Value Added Taxes	Tax Stamp Violation	Smuggling
	% of packs sold below the total applicable taxes (Php 71.42)	% of packs with fake and/or missing tax stamps	% of packs of unregistered brands
Navotas	0.2%	8.8%	0.8%
Pasay	-	2.3%	-
Quezon City	-	8.6%	0.2%
Batangas	7.5%	8.4%	8.4%
Dagupan	0.7%	2.9%	-
Mega Cebu	1.8%	1.2%	0.8%
General Santos	38.5%	85.4%	58.6%
Zamboanga	79.5%	96.3%	47.5%

Based on the survey results and stakeholder consultations, the main driver of illicit tobacco trade in the Philippines is weak enforcement, and not high tax rates. The wide variation in the degree of illicit trade between surveyed cities in Southern Mindanao and the rest of the cities in Luzon and Mega Cebu, despite the uniform application of a unitary tax rate throughout the country, suggests that outlying or peculiar factors explain the abnormally high level of illicit trade in the cities of General Santos and Zamboanga. For one thing, the maritime area where the surveyed port cities are located has been the route of free trade and open borders for centuries. Thus, what modern law treats as illicit, tradition recognizes as normal. This tension creates an opening for illicit trade to thrive. For another thing, and a more important factor, the historically weak institutions and poor enforcement of rules in these areas enable illicit trade to gain ground.

It is common to have a noticeable variation in illicit trade shares among areas in a country, often higher near borders or ports of entry. But comparing the results in the surveyed cities in Luzon and Mega Cebu with those in Mindanao, we observe that the substantial difference, apart from southern Mindanao's cultural and historical context, can be explained by enforcement intensity, local governance practices, and political will. And when local governance fails, or when local chief executives are complicit in illicit tobacco trade,

the political will of the national government, specifically the President, would become decisive.

The issue of registered cigarette brands that are priced below the legal floor price or with counterfeit or missing tax stamps can be addressed by upgrading the current tax stamp system, specifically having a transparent and accessible track-and-trace system that covers the entire tobacco supply chain.

On the legal floor price, the national government must review and subsequently improve the mechanism through which the legal floor price is set. Simpler, clearer, and more transparent rules and regulations on floor price are the way forward.

Strengthening retail-level regulation is also critical. This includes implementing a nationwide licensing system requiring all tobacco retailers—including *sari-sari* stores—to obtain permits and amending the National Internal Revenue Code to empower the BIR to suspend or close business operations of stores caught selling illicit cigarettes. The data from the track and trace system linked with the geographical information from the licensing can help tax authorities quickly identify anomalies in the legal market.

To enhance enforcement, the government should deputize local police to conduct raids and strengthen coordination between local government units (LGUs) and national enforcement agencies. To secure coastal entry points and prevent maritime smuggling, a vessel monitoring system should be established and implemented along critical border zones.

The government should also intensify international cooperation with neighboring countries through bilateral and multilateral initiatives to address smuggling at its source. Finally, regular surveys should be conducted by tax authorities to monitor the scale and dynamics of the illicit tobacco trade.

I. Introduction

The illicit trade of tobacco products² has recently become a larger challenge to both public health and revenue mobilization in the Philippines. A review of contemporary Philippine economic history shows the persistence of illicit tobacco trade across periods, regardless of the prevailing tax policy. Lessons have been learned to effectively fight illicit tobacco trade, even when tobacco tax rates are increased.

In the Philippines, a series of legislative reforms has institutionalized tobacco taxation to serve both public health and fiscal policy objectives. The Sin Tax Reform Act of 2012 (Republic Act No. 10351) marked a turning point as it reformed the tax structure (unitary taxation and automatic inflation indexing) and substantially increased excise taxes on tobacco and alcohol products. This was followed by Republic Act No. 10963 in 2017, Republic Act No. 11346 in 2019, and Republic Act No. 11467 in 2020, which raised tobacco taxes further, and expanded the tax base to include heated tobacco products (HTPs) and e-cigarettes.

By 2023, the excise tax on cigarettes was Php 60 per pack (in contrast, the tax rate for the cheapest cigarette brand prior to the 2012 Sin Tax Reform Law was Php 2.72 per pack). And beginning in 2024, the tobacco tax has been subject to an automatic 5% annual increase.

These reforms have expanded fiscal space. Health has been the biggest beneficiary, with the Department of Health's (DOH) budget rising from Php 42.2 billion in 2012 to Php 209.1 billion in 2023.³ Tobacco taxes provide critical funding for the Universal Health Care (UHC) Law, particularly in subsidizing the contributions to PhilHealth (social health insurance) of those who do not have the ability to pay, expanding the health benefits, and upgrading health infrastructure facilities.

The health gains from the series of tobacco tax increases are not limited to budget increases for health programs and expansion of universal health coverage. Equally important, between 2008 and 2021, smoking prevalence⁴ dramatically declined from 31.0% to 18.5%.

However, these gains were disrupted. In 2023, adult smoking prevalence rose to 23.2%, from 18.5% in 2021. This number captures the users of tobacco and nicotine products, including e-cigarettes and HTPs. Among users of tobacco and nicotine products, 86.4%

² Illicit tobacco trade is defined by the World Health Organization Framework Convention on Tobacco Control (WHO FCTC) as "any practice or conduct prohibited by law and which relates to production, shipment, receipt, possession, distribution, sale or purchase, including any practice or conduct intended to facilitate such activity." It encompasses a wide spectrum of unlawful activities. These include counterfeit cigarettes (unauthorized reproductions of branded products); smuggled products such as contraband (genuine products smuggled to evade taxes) and illicit whites (brands produced legally in another country for export but then diverted to markets where they are not declared or registered and do not pay excise taxes); unbranded or "chop-chop" tobacco (loose tobacco lacking official tax stamps or packaging), and unauthorized domestic manufacturing. These practices erode the integrity of tax systems, distort market competition, and significantly undermine the effectiveness of tobacco control policies.

³ The values (Php 42.2 billion in 2012 and Php 209.1 billion in 2023) reflect the actual peso amounts allocated in each year's General Appropriations Act (GAA) and are not adjusted for inflation.

⁴ This includes individuals aged 20 and above and accounts for all types of cigarettes - manufactured cigarettes, hand-rolled cigarettes, pipes full of tobacco, cigars, cheroots, cigarillos, e-cigarettes, and vapes.

smoked manufactured cigarettes in 2021. This increased to 88.6% in 2023. Meanwhile, 1.4% of Filipino tobacco and nicotine users used e-cigarettes in 2021. This increased to 9.9% in 2023.⁵ This development, coupled with the decline in tobacco excise tax revenues, has prompted concerns about the increase in illicit tobacco trade. The government estimated losing about Php 52 billion worth of revenues to illicit tobacco trade per year,⁶ while excise tax collections declined and the government missed its tobacco tax revenue targets from 2022 to 2024.⁷

Also worrisome, the tobacco industry is using illicit trade as an argument to undermine the Philippines' gains in tobacco taxation. The tobacco industry claims that aggressive tobacco excise tax increases fuel illicit markets and undermine both health and revenue objectives. This claim is based on a 2024 study done by Kantar, a consultancy commissioned by Philip Morris and Japan Tobacco International.⁸ In January 2025, Congress, using the justification of curbing illicit tobacco trade, passed on third reading House Bill 11360, a bill effectively lowering tobacco tax rates. In the face of opposition from civil society organizations as well as from some Senators, the Senate Ways and Means Committee discarded the bill.

Yet, the industry's claim that "high taxation causes a decline in the legal consumption and, at the same time, increases the illicit consumption of tobacco products in the Philippines" is a dubious one.⁹ Studies commissioned by the tobacco industry or those involving the industry in verifying the authenticity of tax stamps present potential conflicts of interest.

On the other hand, the most recent independent study on illicit tobacco trade in the Philippines was conducted in 2021,¹⁰ and hence does not capture the trend of declining tobacco tax revenues between 2022 and 2024.

Given that illicit trade has been raised as an issue against tobacco tax increases and the need to address research gaps and obtain new information, this new study, mainly through a survey and price audit, is apropos. The data, information, and insights from this study will hopefully inform effective and timely policy responses.

This report provides evidence to better understand recent trends in illicit trade, which have implications for both smoking prevalence and government revenue. The objectives of the study are: (1) to determine the extent and nature of the illicit trade of tobacco products in a selection of major urban centers in the Philippines, based on surveys and complementary methodologies; (2) to identify the sources, types, and features of illicit tobacco trade in these central locations; and (3) to understand how illicit trade is conducted, particularly how it reaches the mass market.

⁵ Data from the National Nutrition and Expanded National Nutrition Surveys conducted by the Department of Science and Technology - Food and Nutrition Research Institute in 2008, 2021 and 2023.

⁶ Department of Finance (2025), *Tax recalibration urged amid record rise in illegal cigarette trade*, *Manila Bulletin*.

⁷ Tobacco excise tax collections have been on the rebound as of the first half of 2025.

⁸ As presented in the Senate Ways and Means Committee Hearing held on January 22, 2025.

⁹ JTI lobbying for tweak in cigarette tax policy. *BusinessMirror*. August 12, 2025.

<https://businessmirror.com.ph/2025/08/12/jti-lobbying-for-tweak-in-cigarette-tax-policy/>

¹⁰ Austria and Villanueva (2021).

The research finds that levels of illicit trade in the Philippines vary considerably, depending on the study sites. In most of the studied sites, specifically in Luzon and Cebu, illicit tobacco trade is low. The outlier is found in the Southern Mindanao cities of Zamboanga and General Santos. The abnormally high levels of illicit trade in these locations distort the overall picture. The wide disparity in the illicit trade numbers between the centers in Luzon and Cebu on the one hand and the two cities in Southern Mindanao on the other hand strongly suggests that the tobacco excise taxes, applied uniformly and nationally, cannot be the main driver of illicit tobacco trade in the country.

This report explores other plausible explanations by examining how illicit trade operates in differing local environments.

A key consideration is how illicit trade is influenced by the interaction of the archipelagic nature of the Philippines, history and path dependence, institutions, and the political economy at the national and local government levels. All this contributes to a nuanced understanding of illicit trade.

Beyond its implications for tobacco control, this study informs broader policy debates around the regulation of informal markets and the practical challenges of tax enforcement in a society where the informal economy (in terms of contribution to employment and output) is large.

The remainder of this paper is organized as follows: Section II reviews measurement approaches for assessing illicit tobacco trade and describes the study's approach and indicators. Section III outlines the methodology. Section IV presents the results. Section V discusses key findings and insights. And Section VI provides policy implications and recommendations. Section VII concludes.

II. Illicit tobacco trade measurement approaches and indicators

Globally, various methodologies are used to estimate the scale and dynamics of illicit tobacco trade. Among the most commonly applied techniques are gap analysis and littered pack studies. These methods differ significantly in their analytical complexity, data requirements, and applicability to specific country contexts.

Gap analysis involves estimating the difference between legally reported, tax-paid cigarette sales and total smoking consumption derived from household-based surveys. Some local studies independent from the tobacco industry, including Austria & Villanueva (2021) and Lavares (2021), employed gap analysis. Austria & Villanueva (2021) conducted a trade gap analysis between the recorded value of exports from the Philippines' trade partners and the value of imports as recorded by the country, a comparison between survey-based estimates of consumption from the Global Adult Tobacco Survey (GATS) and tax-paid cigarette sales from the Bureau of Internal Revenue's (BIR) removal records, and a comparison between tax-paid cigarette sales and predicted changes in cigarette consumption.

While gap analysis can provide broad estimates of the scale of illicit trade, its accuracy is limited in data-poor settings, proving less reliable in most low- and middle-income

countries. Its value lies in conducting repeated analyses over time, which are more effective for identifying trends.

But gap analysis does not distinguish among the multiple forms of illicit trade, such as counterfeit production, illicit manufacturing, or smuggling of unregistered brands. Gap analysis presumes that the unaccounted portion of consumption represents illicit trade. It is vulnerable to either under- or over-estimation.

Survey-based consumption estimates suffer from underreporting due to recall bias, social desirability, and non-disclosure, among others. Further, tax-paid sales data may not accurately reflect actual legal consumption as the gap may include legal tax avoidance strategies such as front loading to avoid tax hikes or cross-border shopping. Since the method includes legal tax avoidance in the gap, it tends to overestimate tax evasion.

Despite the growing literature on illicit trade, significant information gaps remain. Research in general is constrained by incomplete or inaccurate data owing to the illegal nature of the trade. And even with respect to the legal and formal market, researchers contend with the poor quality and limited availability of data.

Further, gap analysis does not capture the diverse and unique contexts in local settings, particularly in an archipelago like the Philippines. The richness of findings is limited. The generality of findings from gap analysis cannot properly inform the appropriate policy interventions at a more localized level.

Littered pack analysis is also widely used in illicit tobacco trade studies and involves collecting discarded cigarette packaging in public spaces to identify brands that lack proper tax stamps or exhibit characteristics of illicit products. However, the methodology has its limitations. If sound and careful sampling is not employed, the method may over-represent areas with higher litter density, potentially skewing results towards a disproportionately higher level of illicit trade. This limits the generalizability of the results across varied socio-economic and geographical contexts.

A random survey on littered packs that is truly nationally representative is also difficult to conduct administratively and geographically. This makes the method unable to account for a fuller scope of the tobacco market.

A related approach, proven effective in countries with high volumes of single-stick sales, involves conducting a survey of smokers, requesting them to present their current pack and/or report the brand and price paid. This is often paired with surveys of single-stick vendors, with a target proportion of these vendors asked to provide empty packs for analysis. While worth doing, this method requires huge resources. Our study could not pursue this method because of the budget constraint.

Within the resource constraint, this study adopted mixed methods to address the limitations of any single method and strengthen the robustness of findings. Our approach combined quantitative and qualitative analyses, observing patterns of cigarette retail sales and pricing, understanding consumer behavior and exposing regulatory gaps in the supply

chain.¹¹ The mixed-method design triangulates data from (1) *sari-sari* store surveys, (2) audit of empty packs collected from these stores, (3) purposive price survey of formal retail outlets, and (4) qualitative interviews.

The study leverages the neighborhood-based operations and dense clustering of *sari-sari* stores to assess the street-level availability and circulation of suspected illicit cigarettes. Small, informal neighborhood variety stores called *sari-sari* stores are the primary channel for cigarette sales. In 2024, per Euromonitor, *sari-sari* stores accounted for 87.8% of the retail volume in the Philippines. Large cigarette manufacturers such as Philip Morris Fortune Tobacco Corporation (PMFTC) and JT International (Philippines) Inc. are able to directly supply and provide support to these stores.

Notably, the *sari-sari* stores are able to sell cigarettes as individual sticks or *tingi*. Selling by the stick or *tingi* to consumers who cannot afford buying a pack is the comparative advantage that *sari-sari* stores have that larger channels like supermarkets do not have.

In contrast, according to Euromonitor, only about 5.6% of the retail volume of cigarettes is sold in supermarkets and hypermarkets. Food/drink/tobacco specialists, defined as chained or independent retail outlets with a primary focus on selling mainly one category of food, drinks, or tobacco products, account for 4.4% of retail volume. Meanwhile convenience retailers, such as 7-Eleven,¹² have a 1.5% share. Non-retail channels account for around 0.8% of the retail volume.

The breakdown of the data above illustrates the overwhelming dominance of *sari-sari* stores as the distribution channel of cigarette sales in the Philippines.¹³

Their ubiquity, particularly in low-income and remote areas, makes *sari-sari* stores ideal for examining illicit tobacco dynamics. Often located in close proximity, sometimes side-by-side or separated by a single household,¹⁴ *sari-sari* stores are an abundant source of information of highly localized sales patterns, including illicit activity. Their accessibility, informal practices, and diverse clientele enable insights into supply chains, retail pricing, consumer preferences, and brand perceptions, making them critical for understanding neighborhood-level tobacco markets.

Indicators of illicit tobacco trade

Illicit tobacco trade is inherently complex and cannot be captured by a single metric. It encompasses an array of non-compliant practices—from the sale of entirely unregistered brands to the underpricing of registered brands and the circulation of cigarette packs with tax stamp violations. To reflect the multifaceted nature of this phenomenon and capture both the scale and the types of illicit activity observed across various locations, the study evaluated the prevalence of illicit tobacco trade using three indicators focused on product-level characteristics:

¹¹ Geroy & Encarnacion (2021), qualitative study involving FGDs, KIIs, and policy reviews on tobacco regulation.

¹² Euromonitor International (2025). Tobacco Definitions by Distribution. <https://www.euromonitor.com/definitions>

¹³ Euromonitor International (2025), *Cigarettes in the Philippines*.

¹⁴ As noted by Silverio (1982) and Bonnin (2004) in Malapit, *The Filipino sari-sari store*, 2007.

- (1) **Share of cigarette products purchased by sari-sari stores priced below the sum of applicable taxes.** In the Philippines, the Bureau of Internal Revenue (BIR) enforces cigarette tax compliance by setting a floor price. Revenue Memorandum Circular No. 49-2023 and Revenue Resolution No. 016-2024 define the floor price as “the minimum retail price set by the BIR at which cigarettes may be sold, taking into account the sum of their excise tax, value-added tax, and reasonable production cost.” Under BIR regulations, the sale of tobacco products below the floor price is prohibited, and consistent or patterned violations may trigger an investigation for potential willful underpayment or non-payment of taxes. Where retail prices fall below the sum of the combined excise and value-added taxes, such transactions constitute an explicit violation—a definitive indicator of tax evasion. The amount of applicable taxes to assess the occurrence of such violations was established during the data collection period. The BIR’s floor price for cigarettes was set at Php 114.60 (approximately, \$2.05) per pack, computed as the sum of Php 43.32 ($\approx$ \$0.77) from tobacco industry’s declared lowest production cost, Php 60.00 ($\approx$ \$1.07) in excise taxes, and Php 12.28 ($\approx$ \$0.22) in VAT.¹⁵ Following the 5% annual indexation applied in January 2024, the excise tax increased to Php 63 ($\approx$ \$1.13). The applicable VAT for that period was estimated at Php 8.42 ($\approx$ \$0.15), based on the rates prescribed in Revenue Regulation No. 16-2024 (September 2024). Accordingly, the minimum applicable taxes—defined as the sum of excise tax and VAT—was Php 71.42 ($\approx$ \$1.28) per pack.
- (2) **Share of registered brands found to bear counterfeit or missing tax stamps.** BIR Revenue Regulations No. 09-2015, issued on September 2, 2015, requires all imported and locally produced cigarettes to bear internal revenue stamps and mandates the use of the Internal Revenue Stamp Integrated System (IRSIS). The presence of counterfeit tax stamps indicates tax evasion. Missing tax stamps, however, offer a more ambiguous signal of non-compliance. The absence of tax stamps on packs with labels of registered brands can result from deliberate non-affixture or technical issues related to material or placement, rather than intentional evasion. For unregistered brands, the absence of stamps is expected, given their illicit nature. In this study, each pack was assessed to confirm the affixture of the tax stamp and verify its authenticity following the classification guidelines provided in BIR Revenue Memorandum Circular (RMC) No. 40-2024.
- (3) **Share of total cigarette products sold that are unregistered with the BIR.** Any brand and product variant of cigarettes that were not declared to the BIR by any registered manufacturer, importer, or exporter for local production, domestic circulation, export, or import is classified as unregistered and is therefore considered illicit. According to the BIR Revenue Regulation (RR) No. 7-2021, as of March 8, 2024, the BIR recognizes 146 domestic brands from eight licensed manufacturers and 321 brands registered under 13 companies with Philippine

¹⁵ Under Revenue Memorandum Circular No. 49-2023 (April 2023), which remained in effect until September 2024 (when a new regulation was issued). The VAT amount was derived by the BIR as the difference between the VAT-inclusive and VAT-exclusive prices. The assumed VAT-inclusive price is Php 114.60, corresponding to the lowest allowable retail price (floor price). The VAT-exclusive price was calculated as $\text{Php } 114.60 / 1.12 = \text{Php } 102.32$. Therefore, the VAT component is Php 12.28.

Economic Zone Authority (PEZA) accreditation. The full and detailed list of registered brands and the corresponding taxpayers is available in [Annex A](#).

III. Methodology

At the core of the study's methodology is the randomized survey of *sari-sari* stores (small neighborhood grocers selling a variety of household goods) with accompanying collection and audit of empty cigarette packs. To cross-verify or triangulate data from multiple sources and capture different dimensions of illicit tobacco trade and to ground findings in the realities of local retail market dynamics, a supplementary cigarette price and pack survey on formal retail outlets was conducted, along with qualitative data collection through focus group discussions (FGDs) and key informant interviews (KIIs) with stakeholders.

Sari-sari store survey and empty pack audit

The *sari-sari* store surveys were implemented by the Professional Institute for Management Advancement, Inc. (PIMA Foundation). It employed a multi-stage cluster sampling design with purposive selection at the first stage. In the first stage, the eight cities across Luzon, Visayas, and Mindanao including Metro Manila were selected. These urban centers were chosen based on two primary criteria: the presence of commercial ports or major transport networks (which function as entry points and distribution hubs for outlying provinces) and high population density (large consumer markets). The selected sites were Quezon City, Pasay City, and Navotas City in Metro Manila; Batangas City and Dagupan City in Luzon; Mega Cebu in the Visayas; and Zamboanga City and General Santos City in Mindanao. These cities reflect the heterogeneity of the urban Philippine landscape, encompassing both administrative capitals and commercial trade hubs.

As of 2020 (census data), the selected metropolitan areas for this study accounted for approximately 8% of the national population, totaling around nine million people. Navotas City, Pasay City, and Quezon City represented 27% of Metro Manila's urban population.

Dagupan City, a commercial and economic center in northern Luzon, is the second most populous city in the Ilocos region. Its population in 2020 was about 4% of the population of the Ilocos region.

Batangas City is a major industrial port city and is the most populous city in the whole province of Batangas. The city had a population share of 12.08% of the total population in the province, according to the 2020 census data.

Mega Cebu has the characteristic of being a “city-region.” In 2020, its population comprised 28% of the Visayas' urban population.

The port cities of General Santos and Zamboanga made up 13% of Mindanao's urban population, including cities and municipalities within the Bangsamoro Autonomous Region in Muslim Mindanao.

With respect to contribution to the economy, the Gross Domestic Product (GDP) of the eight study sites and the household consumption of each province where the sites are located as of 2023, are presented in Table 2.

Table 2. 2023 GDP and household consumption in study sites

Area	2023 Provincial/Highly Urbanized City GDP	2023 Provincial Household Consumption
Navotas City	39.95B	4.15B
Pasay City	336.76B	
Quezon City	1.27T	
Dagupan City	375.31B	804.2M
Batangas City	645.78B	3.09B
Cebu City	312.71B	1.05B
Mega Cebu	411.32B	
General Santos City	132.17B	536.72M
Zamboanga City	144.33B	404.08M
Philippines	24.276T	18.6B

Source: PSA Provincial & Highly Urbanized City Accounts

The second stage of the cluster sampling involved the selection of barangays (the smallest administrative unit in the Philippines) within each study city. This method assumes that more populous barangays are likely to have more *sari-sari* stores and greater consumer exposure to tobacco products, making them key areas for evaluating illicit trade activity. To ensure representativeness, population size was used as a proxy for retail density and potential market size. Therefore, the barangays were selected using probability proportional to size (PPS) sampling based on the latest Census of Population and Housing by the PSA. In cases where necessary, for example, when the target number of respondents for a barangay was not met, pre-identified replacement barangays with similar characteristics were utilized to preserve sampling integrity.

Within each selected barangay, *sari-sari* stores were identified through systematic random walk procedures. Starting from a central point, typically the barangay hall, field enumerators proceeded using a fixed rightward walking pattern. A defined skipping interval was applied, adjusted by region to account for differences in retail density to minimize clustering effects and ensure broad coverage within barangays: five-store skips in Metro Manila, four-store skips in Luzon, and three-store skips in Visayas and Mindanao. A target number of stores was set per barangay, and when unmet, a substitute barangay was drawn to fulfill the quota. The final dataset comprises 1,000 *sari-sari* stores from eight study sites in the Philippines: Batangas (150 stores) and Dagupan (150) in Luzon; Navotas (100), Pasay (100), and Quezon City (100) in Metro Manila; General Santos (100) and Zamboanga (100) in Mindanao; and Mega Cebu (200) in the Visayas, which includes Cebu City and neighboring municipalities such as Lapu-Lapu, Mandaue, Toledo, Carcar, Talisay, Argao, and Danao.

The *sari-sari* store survey served as the primary data collection instrument to document the availability and pricing of tobacco products. A structured questionnaire was administered in face-to-face interviews that typically lasted 20 minutes ([Annex B](#)). The survey instrument

was developed in collaboration with the BIR and pilot-tested prior to deployment. Core survey domains included: inventory of cigarette brands sold; sales format (whether by stick or by pack); typical price points; and source and frequency of cigarette restocking. Verbal informed consent was obtained from all participants. Each participating store was given Php 100 as compensation; this was disclosed only after the interview to avoid influencing responses.

A crucial component of the methodology is the empty pack audit, designed to generate physical evidence of authenticity of cigarette products. A target of 30% random subsample of *sari-sari* stores per barangay was invited to participate in the empty pack audit. These stores received an empty pack audit kit, which included daily sales logs, secure packaging for empty packs, and guidance materials. The audit was conducted over a 14-day period. Field teams conducted two follow-up visits per store to reinforce compliance and provide technical assistance. The collected packs were used to cross-check self-reported brand data, identify unregistered products, and verify tax compliance. Field teams collected survey data and cigarette packs across the eight cities from May to June 2024: Quezon City (13 May – 03 June 2024), Pasay City (11 May – 08 June 2024), Navotas City (13 May – 02 June 2024), Batangas City (12 May – 12 June 2024), Dagupan City (11 May – 14 June 2024), Mega Cebu (25 May – 26 June 2024), General Santos City (29 May – 28 June 2024), and Zamboanga City (28 May – 17 June 2024).

Each collected cigarette pack was assessed to verify the authenticity of the pack and its affixed internal revenue tax stamps in accordance with regulatory standards. The empty pack audit had two components: one conducted by the research team and another by APO Production Unit, Inc. (APO), the BIR's authorized partner for implementing the IRSIS. The assessments targeted indicators of illicit trade, such as: (1) brands not registered with the BIR, and (2) cigarettes with fake, missing, or incorrect tax stamps. The research team assessed only brands and packaging compliance, while APO expanded verification to identify fake, missing, or incorrect tax stamps.

Three key procedures were employed by APO. First, taggant verification used handheld devices to detect chemical markers embedded in genuine stamps. Second, microtext and image magnification enabled the identification of deviations in font, print quality, and alignment—common indicators of counterfeit production. Third, ultraviolet light inspection was applied to confirm the presence of security inks and holographic features. This multi-layered verification process represents the most comprehensive tax stamp authentication available in the country to date.

Price and pack survey on formal retail outlets

To complement the findings from the *sari-sari* store survey and empty pack audit, a supplementary price and pack survey was conducted in formal retail outlets to benchmark cigarette pricing patterns in regulated settings. The outlets surveyed included three types: chain supermarkets, convenience stores, and local groceries. Chain supermarkets represent large, franchised outlets typically found in shopping malls or major commercial districts. Convenience stores, such as 7-Eleven or Lawson, are smaller, standardized chains that operate under corporate management and are subject to stricter regulatory oversight. Local groceries are defined as independently run large groceries operating within a specific city, municipality, or region, without national presence, often located near

residential areas or public markets. These grocery stores have a much larger variety of goods compared to *sari-sari* stores and sometimes act as wholesalers of cigarettes and other products. The selection of store types aimed to capture pricing and product offerings across these store categories.

In each city, at least two establishments for each store type were selected. If a store type was unavailable, for example, convenience stores in smaller cities, then they were simply omitted from the sample. The choice of outlets was purposive, given the study's resource constraint. The objective was to have coverage of other store types, other than the *sari-sari* store and have a sense of the penetration of illicit trade in more formal retail establishments. For this, representativeness of the sample is not necessary. As such, the sample size for formal retail stores covered by the study is not statistically representative of the broader formal retail market. The price survey followed a protocol similar to a mystery shopper approach, with enumerators (study team) discreetly recording the prices and availability of commonly sold cigarette brands. When necessary, to verify unclear prices, confirm brand identification, or inspect unfamiliar products, cigarette packs were purchased, which were subsequently included in the tax stamp audit.

Focus group discussions and key informant interviews

To complement the quantitative findings and contextualize the operational mechanisms behind illicit tobacco trade, the study incorporated a qualitative component through focus group discussions (FGDs) and key informant interviews (KIIs). The FGDs and KIIs were designed to explore the perceptions, motivations, and practices of various actors engaged in or affected by the tobacco trade. The participants included retailers, local distributors, former and current local government officials, regulatory officials, and community members. KIIs and FGDs were primarily conducted by the study team only in cities with a high observed incidence of illicit trade, particularly unregistered brands, as identified through the *sari-sari* store survey and empty pack audit.

In Tawi-Tawi, faculty members of Mindanao State University–Tawi-Tawi, members of the Sangguniang Bayan, representatives from the Chamber of Commerce, the Bangsamoro Autonomous Region in Muslim Mindanao (BARMM) and the Coast Guard, and other community stakeholders participated in the FGD.

The FGDs probed issues such as awareness of tobacco regulations, enforcement visibility, sourcing behavior, and the economic rationale for stocking specific brands. The FGD lasted between 60 and 90 minutes. The discussions focused on institutional enforcement capacity, inter-agency coordination, supply chain surveillance, and policy gaps. The qualitative data collected were used to validate field observations and provide policy-relevant insights grounded in the lived realities of enforcement and retail behavior.

Ethical considerations

Enumerators underwent training that emphasized research ethics, proper engagement with informal workers and retailers, and procedures for handling sensitive disclosures. All participants were informed that the study was for academic and policy research purposes, and that their identities and store information would remain confidential. Data collection adhered to secure protocols, with personal identifiers removed prior to analysis to ensure anonymity.

Limitations

Mobile vendors were excluded from the sample due to the lack of stable inventory, limited traceability, and the challenges they pose to audit-based methodologies. By law, mobile vendors are required to register their business operations. However, actual compliance is low. This contributes to their higher degree of informality, compared to *sari-sari* stores. Mobile vendors are thus subject to little or no regulatory monitoring, a situation that illicit trade exploits. In areas known as hotspots of illicit trade, mobile vendors are likely used to distribute illicit cigarettes. Similarly, online cigarette sellers were not included in this study.

Moreover, the study focuses exclusively on cigarettes and does not cover other tobacco products, including e-cigarettes, vapes, heated tobacco products (HTPs), or similar alternatives. These exclusions result in some underestimation of overall illicit tobacco product sales in the surveyed areas. But the expressed coverage of this illicit trade study concerns commercial cigarettes. The main consideration here, apart from the complexity of gathering data for vapes or e-cigarettes, which have numerous variants and divergent price structures, is that *sari-sari* stores account for only a 5% share of purchases of such electronic devices.¹⁶

Another limitation of this study is that the unit of analysis is not national, but each surveyed city. That said each selected city has a truly randomized representative sample of *sari-sari* stores.

While the sample is not nationally representative, the randomized sample for each city is designed to allow inference on patterns of illicit trade within this unit of analysis. While findings are specific for surveyed areas, combining the distinctive characteristics and commonalities across the selected cities provides valuable insights into the broader state of illicit tobacco trade in the Philippines.

Lastly, although triangulation and audit methods were employed to enhance data reliability, the survey's self-reported information—particularly regarding sourcing and sales practices—may still be affected by social desirability bias or underreporting.

Despite these constraints, the integration of *sari-sari* store surveys, pack audits, validation, and qualitative inquiry is sufficient to safeguard and enhance credibility and robustness of the study's findings with respect to the retail sale of commercial cigarettes.

IV. Results

The survey covered a total of 1,000 *sari-sari* stores across 115 barangays in eight cities in the Philippines. In Luzon, 150 stores each were surveyed in Batangas and Dagupan. In Metro Manila, surveys were conducted in Navotas (100 stores), Pasay (100), and Quezon

¹⁶ Institute for Global Tobacco Control, *E-cigarette Use Among Filipino Adults Who Smoke* (Baltimore, MD: Johns Hopkins Bloomberg School of Public Health, April 2024), <https://www.globaltobaccocontrol.org/sites/default/files/2024-04/PH-Fact-Sheet-E-cig-Use-Behaviors-2024-FINAL.pdf>

City (100). In Mindanao, 100 stores each were covered in General Santos and Zamboanga. In the Visayas, Mega Cebu was surveyed with 200 stores, covering Cebu City and neighboring cities and municipalities, to wit: Lapu-Lapu, Mandaue, Toledo, Carcar, Talisay, Argao, and Danao.

Approximately 41.5% of the surveyed stores were classified as large, with reported sales exceeding Php 8,400; 19.1% were medium-sized, with sales between Php 5,600 and Php 8,400; and 39.4% were small, with sales below Php 5,000 (see Table 3). Store size distribution varied across cities: Large stores predominated in Batangas (52.7%), Dagupan (58.7%), Pasay (42.0%), and Navotas (45.0%), while small stores were more common in General Santos (56.0%), Zamboanga (43.0%), Mega Cebu (42.5%), and Quezon City (54.0%).

Table 3. Store distribution for the sari-sari store survey and empty pack audit

Geographic Area	City	Store Class*	Sari-Sari Store Survey		Empty Packs Audit		No. of Barangays
			Total Stores	No. of Stores (%)	No. of Stores (%)	Total Stores (%)	
Metro Manila (3)	Navotas	Large	100	45 (45.0)	12 (36.4)	33 (33.0)	10
		Medium		20 (20.0)	9 (27.3)		
		Small		35 (35.0)	12 (36.4)		
	Pasay	Large	100	42 (42.0)	10 (30.3)	33 (33.0)	18
		Medium		18 (18.0)	8 (24.2)		
		Small		40 (40.0)	15 (45.5)		
	Quezon City	Large	100	25 (25.0)	12 (35.3)	34 (34.0)	9
		Medium		21 (21.0)	7 (20.6)		
		Small		54 (54.0)	15 (44.1)		
Luzon (2)	Batangas	Large	150	79 (52.7)	31 (62.0)	50 (33.0)	15
		Medium		24 (16.0)	7 (14.0)		
		Small		47 (31.3)	12 (24.0)		
	Dagupan	Large	150	88 (58.7)	33 (66.0)	50 (33.0)	17
		Medium		28 (18.7)	10 (20.0)		
		Small		34 (22.7)	7 (14.0)		
Visayas (1)	Mega Cebu	Large	200	79 (39.5)	25 (41.7)	60 (30.0)	26
		Medium		36 (18.0)	10 (16.7)		
		Small		85 (42.5)	25 (41.7)		
Mindanao (2)	General San	Large	100	28 (28.0)	9 (27.3)	33 (33.0)	10
		Medium		16 (16.0)	5 (15.2)		
		Small		56 (56.0)	19 (57.6)		
	Zamboanga	Large	100	29 (29.0)	9 (27.3)	33 (33.0)	10
		Medium		28 (28.0)	6 (18.2)		
		Small		43 (43.0)	18 (54.5)		
Total			1,000 (100)			326 (32.6)	115
* Store class: Large = total weekly sales > Php 8,400; Medium = Php 5,600 < sales ≤ Php 8,400; Small = sales < Php 5,600							

* Store class: Large = total weekly sales > Php 8,400; Medium = Php 5,600 < sales ≤ Php 8,400; Small = sales < Php 5,600.

Cigarettes are a major source of income for sari-sari stores, as shown in Table 4. They consistently ranked among the top-selling products across all eight cities. Dependence on cigarette sales among sari-sari stores was highest in Navotas, where 65% of stores reported that cigarettes accounted for at least 30% of their total weekly sales. The corresponding shares were as follows: 58% in Quezon City, 57% in Batangas City, and 55% in Mega Cebu. On average, cigarette sales made up 35.66% of total store income in Navotas, 30.94% in Mega Cebu, 30.87% in Batangas City, and 30.32% in Quezon City.

In General Santos and Zamboanga, cigarettes ranked second only to instant coffee among the top-selling products in sari-sari stores. In these cities, reported weekly cigarette sales were lower compared to other areas. In Zamboanga, cigarette sales accounted for an average of just 18.68% of total weekly revenue, while in General Santos, the share was 26.84%.

Table 4. Store characteristics and best-selling product

City	Best-selling Product (Top 3)	Total Stores	Avg. Weekly Cigarettes Sales	Avg. Weekly Total Store Sales	% Cigarette Sales (% of Total Sales)	Avg. Years in Cigarette Sales	Source of Cigarettes (Top 3)
Navotas	Cigarettes	100	Php 4,419.56	Php 12,387.34	35.66	8	Grocery Store
	Soft drinks						Supermarket
	Snacks & Biscuits						Wholesaler
Pasay	Cigarettes	100	2,420.00	8,425.00	26.90	7	Wholesaler
	Soft drinks						Grocery Store
	Snacks & Biscuits						Supermarket
Quezon City	Cigarettes	100	2,558.82	8,268.83	30.32	10	Wholesaler
	Instant coffee						Grocery Store
	Soft drinks						Direct Seller
Batangas	Cigarettes	150	3,712.25	11,669.77	30.87	6	Wholesaler
	Soft drinks						Supermarket
	Snacks & Biscuits						Direct Seller
Dagupan	Cigarettes	150	3,606.71	12,881.27	26.97	7	Supermarket
	Soft drinks						Direct Seller
	Instant coffee						Wholesaler
Mega Cebu	Cigarettes	200	3,291.50	9,539.68	30.94	7	Wholesaler
	Instant coffee						Supermarket
	Soft drinks						Direct Seller
General Santos	Instant coffee	100	2,808.25	7,852.50	26.84	6	Wholesaler
	Cigarettes						Direct Seller
	Soft drinks						Market Stores
Zamboanga	Instant coffee	100	1,601.27	7,591.82	18.68	5	Market Stores
	Cigarettes						Wholesaler
	Soft drinks						Supermarket
Total		1,000					

A total of 326 stores (32.6%) participated in the empty pack audit. The size distribution of these stores—large: 43.3%, medium: 19.0%, small: 37.7%—closely mirrors that of the survey sample. The stores that participated in the empty pack audit reported cigarette stick sales during the 14-day inventory period as shown in Table 5. The most widely consumed brands were *Marlboro*, *Mighty*, *Camel*, *Fortune*, *Chesterfield*, and *Winston*. *Marlboro*, manufactured and distributed by PMFTC Inc. (Philip Morris Fortune Tobacco Corporation), the Philippine affiliate of Philip Morris International (PMI), emerged as the leading brand in both market share and geographic presence. It accounted for 114,180 sticks, or about 30% of total recorded sales. Another PMFTC brand, *Fortune*, ranked as a popular mid-priced option. Over the 14-day period, *Fortune* recorded 15,385 sticks in sales.

Table 5. Cigarette sales per stick based on inventory for empty pack audit participants (14-day period)

City	Total Sales	City	Total Sales	City	Total Sales	City	Total Sales	City	Total Sales	City	Total Sales	City	Total Sales	City	Total Sales
Registered Brands (Total: 334,714 sticks)															
Navotas	41,532	Pasay	39,716	Quezon City	42,483	Batangas	52,658	Dagupan	72,230	Mega Cebu	44,158	General Santos	23,511	Zamboanga	18,426
Marlboro	20,336	Marlboro	20,508	Marlboro	16,807	Marlboro	20,710	Mighty	22,668	Mighty	21,131	Marlboro	9,232	Cannon	10,385
Camel	9,422	Camel	9,990	Camel	12,031	Camel	18,595	Camel	20,725	Winston	13,957	Cannon	5,275	Fort	6,068
Mighty	6,438	Mighty	3,152	Mighty	4,337	Mighty	7,870	Marlboro	19,384	Marlboro	5,326	Fort	3,853	Marlboro	1,877
Fortune	2,919	Fortune	2,693	Fortune	4,004	Chesterfield	2,466	Fortune	4,391	Chesterfield	2,414	Mighty	2,535	Mighty	86
Chesterfield	1,231	Winston	2,698	Winston	3,068	Fortune	1,338	Chesterfield	5,020	Hope	679	Chesterfield	1,042	Astro	10
Winston	1,186	Chesterfield	675	Chesterfield	2,236	Winnsboro	1,149	Winston	42	Camel	455	Winston	664		
						Winston	530			Cannon	156	More	804		
										Jackpot	40	Camel	66		
												Fortune	40		
Unregistered Brands (Total: 43,209 sticks)															
Navotas	160			Batangas	5,436			Mega Cebu	719			General Santos	18,126	Zamboanga	18,768
President	160			Carnival	963			Brighton	40			Duo	620	Alpha	135
				HP	3,447			D&J	451			Famous	831	Bravo	10,159
				New Orleans	1,026			Dunston	40			Gajah Baru	4,117	Brons	725
								Globe	188			Green Hills	140	Casa Blanca	1,854
								Vess	0			Gudang	435	Impala	1,225
								Warrior	0			King Perfect	6,520	L3	119
												New Berlin	4,267	LS	49
												Tabaco	1,196	Nelson	1,288
														Platinum	2,152
														RS	18
														San Marino	1,044

Camel, *Mighty*, and *Winston*, are brands registered under Japan Tobacco International (JTI). They accounted for 161,646 sticks, or 43% of total cigarette sales across the eight study sites. *Camel* was the second most popular brand overall, with 71,284 sticks sold or

18.9% of the total sales. *Mighty*, while less popular nationwide, was a top-selling brand in both Dagupan and Mega Cebu.

Other notable registered brands include *Cannon* and *Fort*. *Cannon Menthol 100s* is a product registered under Telengtan Brothers and Sons Inc. (La Suerte Cigar and Cigarette Factory), a manufacturer of locally produced cigarettes for both domestic sale and export. During the inventory period, *Cannon Menthol 100s* sold 10,385 sticks in Zamboanga and 5,275 sticks in General Santos. *Fort Menthol 100s* is also popular in Zamboanga. It is registered in the Philippines under TM8 Enterprises which is a Philippine Economic Zone Authority (PEZA)-registered entity, and Vidda Resources Inc., which is registered as a cigarette importer in the Philippines. Both products recorded significant sales only in the Mindanao sites.

For the supplementary price and pack survey on formal retail outlets, a total of 60 stores across cities were surveyed. In Navotas, only four stores were included—two supermarkets, one local store, and one convenience store. In Pasay and Quezon City, five stores were surveyed in each city, consisting of two supermarkets, two convenience stores, and one local store. In Batangas, Dagupan, and General Santos, eight stores were surveyed per city: two supermarkets, two convenience stores, and four local stores. Zamboanga, being a relatively small city, had only four stores surveyed: one supermarket, one convenience store, and two local stores. In Mega Cebu, 18 stores were surveyed: two supermarkets and two convenience stores in Cebu City and 14 local stores—four in Cebu City and 10 in nearby cities.

Analysis of cigarette pricing, packaging features, and brand registration status identified three primary typologies of illicit trade across all study sites: (1) **pricing below the combined excise and value-added taxes**, (2) **tax stamp violations**, and (3) **smuggling of unregistered brands**. A caveat should be noted: the mention of brand names is based solely on their registration in the BIR listings. Brands not listed with the BIR are classified as unregistered. When violations are associated with a specific brand, the results report the brand, variant, and manufacturer exactly as they appear in the BIR registry. Whether the cigarette packs came from legitimate manufacturers or counterfeit sources falls beyond the scope of this study.

Pricing below the combined excise and value-added taxes

By design, the floor price applies to all distributors of cigarettes in the Philippines. The BIR assumes that, if manufacturers have fully paid all applicable taxes and aim to earn a profit, no cigarettes would be sold below the floor price once they leave the place of manufacture. The floor price therefore establishes the minimum legal selling price for all transactions across the entire supply chain, covering both wholesale and retail.

Table 6 presents the total volume of reported cigarette packs purchased by *sari-sari* stores, along with the volume sold below the floor price. As expected, all packs of unregistered brands were purchased below the legal floor price of Php 114.60. But, below-floor pricing extends not only to unregistered products but also to legally registered cigarettes.

In Zamboanga the incidence of below-floor pricing was highest with 80.2% of all reported packs purchased below this threshold. In General Santos, 49.3% of packs fell short of the

floor price, still a high number. For cities outside Mindanao, below-floor pricing occurred at lower rates, ranging from 10.3% of packs in Mega Cebu to 35.6% in Batangas.

Table 6. Total cigarette packs purchased by *sari-sari* stores and number of packs below the floor price threshold

	Total Packs			Total Packs (Registered Brands Only)						Total Packs (Unregistered Brands)		% of Packs Below the total applicable tax (Php 71.42)
	Total Packs	Packs Below Floor Price	% of Packs Below Legal Floor Price (Php 114.60)	Packs priced below the total applicable taxes (Php 71.42)	% of Packs	Packs priced above the Total Tax (Php 71.42) but below 20% off (Php 91.68) of LFP	% of Packs	Packs priced above 20% off the LFP (Php 91.68) but below the LFP of Php 114.60	% of Packs	Total Packs	Packs Below Floor Price	
Navotas	597	95	15.9%	-	-	1	0.2%	93	15.6%	1	1	0.2%
Pasay	666	111	16.7%	-	-	-	-	111	16.7%	-	-	-
Quezon City	626	124	19.8%	-	-	-	-	124	19.8%	-	-	-
Batangas	693	247	35.6%	-	-	-	-	195	28.1%	52	52	7.5%
Dagupan	720	190	26.4%	-	-	5	0.7%	180	25.0%	5	5	0.7%
Mega Cebu	882	91	10.3%	2	0.2%	-	-	75	8.5%	14	14	1.8%
General Santos	475	234	49.3%	87	18.3%	2	0.4%	49	10.3%	96	96	38.5%
Zamboanga	414	332	80.2%	145	35.0%	-	-	3	0.7%	184	184	79.5%
Total	5,073	1,424		234		8		830		352	352	

* The prevailing total applicable tax at the time of data collection was assumed at Php 71.42 per pack (Php 63.00 excise tax starting 2024 and Php 8.42 VAT), based on BIR RMC No. 16-2024.

The phenomenon of selling below the floor price among registered cigarettes requires further investigation and nuancing. While below-floor pricing can be an indicator of tax evasion, it is not, by itself, sufficient to conclude tax evasion has occurred. There are three cases of below-floor pricing derived from the data that are worth examining in detail:

- a. **Case 1: Below-floor pricing of cigarettes possibly tied to competitive discounting practices.** Selling cigarettes below the legal floor price is a regulatory breach, though it does not necessarily imply deliberate tax evasion when all statutory taxes have been paid. In a competitive tobacco market, manufacturers and retailers often adopt price-based strategies such as promotional discounts, rebates, or retailer incentives to attract customers, maintain market share, or clear excess or near-expiry inventory. These strategies, commonly referred to in the industry as “back support,” can result in transactions priced below the mandated floor, not as an attempt to evade taxes but as part of aggressive marketing practices.

To examine whether these below-floor price transactions align with typical discounting practices, the study used a 20% discount as a reference point, which is commonly observed in retail promotions in the Philippines. Applying this benchmark to the legal floor price of Php 114.60 results in a discounted price of Php 91.68 per pack. Table 6 shows that nearly all below-floor-price packs with registered labels fell within this range, between Php 91.68 and Php 114.60. This pattern consistently appeared in all surveyed cities outside Mindanao, suggesting that the observed pricing in these areas was more indicative of promotional or competitive discounting rather than systematic tax evasion. However, the possibility of willful non-payment of taxes cannot be entirely ruled out.

On average, across all study sites, *Camel*- and *Chesterfield*-labeled packs were priced below the legal floor price, though still above Php 91.68 (Table 7). Approximately, 90% of *Camel*-branded cigarette packs purchased by *sari-sari* stores were not in compliance with the floor price. The lowest reported wholesale price for *Camel* was Php 90 in Navotas. *Chesterfield* was also frequently non-compliant with the floor price; approximately 86% of packs bearing *Chesterfield* labels were sold to

sari-sari stores below the legal minimum. Its average purchase prices ranged from Php 107.55 to Php 114.48, and its lowest reported price was just Php 45 in Zamboanga.

- b. **Case 2: Pricing of cigarettes below the sum of applicable taxes, indicating outright tax evasion.** When cigarette prices fall below the combined excise and value-added taxes, the sale constitutes outright tax evasion.¹⁷ In this case, the applicable sum of taxes is determined to be Php 71.42.

The price violations among registered brands in Mindanao cities cannot be attributed to promotional discounting but rather to sales below the floor tax threshold. As shown in Table 6, 148 packs (35.7%) of registered brands in Zamboanga were sold below the legal floor price, with 145 of these priced below the applicable taxes. Of these, 142 packs were labeled *Cannon Menthol 100s* and *Fort Menthol 100s*. A similar pattern was observed in General Santos, where 138 packs (29.1%) were sold below the floor price, including 87 priced below the applicable taxes—all carrying the same two brand-variant labels. Even outside Mindanao, the only two packs of registered cigarettes that had selling prices below the tax rates were the same *Cannon* and *Fort* products (purchased in Mega Cebu).

Overall, violations involving prices below the applicable taxes rates among registered brands were concentrated between two products—*Cannon Menthol 100s* and *Fort Menthol 100s*.

- c. **Case 3: Pricing cigarettes significantly below the floor price but above the sum of applicable taxes.** Instances of cigarettes of registered brands priced between Php 71.42 (combined excise and value-added taxes) and Php 91.68 (the price for that is 20% below the floor price) were negligible (Table 6). Although products in this range technically have prices above the applicable taxes, they still violate the floor price regulation. Moreover, these cases likely mean tax evasion because it makes no commercial sense for business to pay full taxes and bear the production costs but without having a modicum of profit. Based on the study team's ocular survey in Zamboanga, illicit cigarettes were sold for as low as Php 20. Using that as reference, we can calculate that this price range for Case 3, assuming taxes are paid, would mean taking a loss. The only way that selling at this price range could be profitable is when the business is evading taxes. This indicates that production costs can be extremely low in certain circumstances. Notwithstanding low production costs, pricing just marginally above the applicable tax rates would not break even (that is, the sum of production costs and applicable taxes exceed sales revenues).

Where cigarettes were priced below the combined excise and value-added taxes, accounting for both registered and unregistered brands, the estimated prevalence of illicit cigarette sales was 79.5% in Zamboanga and 38.5% in General Santos (Table 6). In these cities, the packs priced below the combined applicable taxes were commonly reported as sourced from market stalls/peddlers and wholesalers. In Zamboanga, 60% of such packs were from

¹⁷ Revenue Memorandum Circular No. 49-2023 and Revenue Resolution No. 016-2024 provide that selling of tobacco products at a price lower than the combined excise and value-added taxes imposed under the law is prohibited.

market stalls and 30.3% from wholesalers. In General Santos, 50.6% of the packs priced below the tax rates came from market stalls or peddlers and 33% from wholesalers.

In cities outside Mindanao, the highest prevalence of illicit tobacco sales (prices below the tax rates) reached only 7.5% in Batangas, with all cases involving unregistered brands. The dominant sources of these illicit products, as reported by *sari-sari* stores, varied by city. In Batangas, wholesalers (45.1%) and supermarkets (31.3%) were the most common sources. In Dagupan, supermarkets (49.2%) and direct sellers (31.9%) were the main channels of non-compliant packs. In Mega Cebu, wholesalers (37.7%) and direct sellers (32.1%) were the dominant sources of packs sold below the tax rates. In Navotas, neighborhood grocery stores accounted for 59.6% of packs sold below the applicable tax rates, while in Pasay and Quezon City, wholesalers were the main source of illicit packs, at 44.1% and 37.9%, respectively. Store owners or operators in the surveyed cities described wholesalers as large neighborhood groceries or commercial establishments selling a wide range of goods in bulk. They are typically located in public markets or downtown commercial areas.

Table 7. Average buying and selling prices of top 5 cigarette brands sold by *sari-sari* stores, by city

Cigarette Brands		Minimum Price	Maximum Price	Average Price						
				Navotas	Pasay	Quezon City	Batangas	Dagupan	Mega Cebu	General Santos
Astro	buy	30	35	-	-	-	-	-	-	32.50
	sell	50	60	-	-	-	-	-	-	55
Camel	buy	90	168	107.79	110.02	109.51	107.09	109.33	110.33	109.41
	sell	120	200	132.7536	135.14	134.42	136.84	138.37	-	131.43
Cannon	buy	23	60	-	-	37.05	50.00	-	-	34.82
	sell	40	120	-	-	-	-	-	100.00	65.91
Champion	buy	106	106	106.00	-	-	-	-	-	-
	sell	-	-	-	-	-	-	-	-	-
Chesterfield	buy	45	180	107.55	107.67	112.00	109.06	109.42	109.73	114.48
	sell	100	200	129.2308	132.00	135.79	130.00	134.09	133.33	-
Concord	buy	95	95	-	-	-	-	95.00	-	-
	sell	-	-	-	-	-	-	-	-	-
Fort	buy	20	64	-	-	36.22	60.00	-	-	28.47
	sell	40	100	-	-	-	-	60.00	36.20	28.50
Fortune	buy	107	166	127.33	126.26	125.00	124.00	126.52	128.15	129.56
	sell	120	200	153.0435	156.25	152.92	151.43	155.22	150.00	-
Hope	buy	120	155	-	155.00	-	139.25	-	-	-
	sell	160	180	-	-	-	155.00	168.00	-	-
Jackpot	buy	126	126	-	-	126.00	-	-	-	-
	sell	-	160	-	-	-	-	160.00	-	-
Marlboro	buy	105.50	200	154.32	154.78	150.27	154.70	154.59	153.57	155.24
	sell	120	220	187.451	190.10	188.12	192.03	190.87	194.29	175.60
Mighty	buy	76	178	126.66	125.89	127.48	126.98	125.84	125.14	124.70
	sell	100	200	150.2857	150.44	147.44	153.98	153.85	157.22	144.88
More	buy	103	190	-	-	126.11	-	-	-	-
	sell	120	180	-	-	-	-	-	140.00	-
Philip Morris	buy	150	155	155.00	-	150.00	-	-	-	-
	sell	180	180	-	-	-	180.00	-	-	-
Winstonboro	buy	100	120	108.77	100.00	-	-	-	-	-
	sell	150	140	-	-	-	140.00	140.00	-	-
Winston	buy	72	198	126.80	136.50	133.93	144.87	142.13	139.53	138.69
	sell	120	200	173.0435	165.93	167.56	160.00	170.00	178.42	148.57
Average Price				131.09	131.41	131.00	120.47	127.31	134.88	78.21
Minimum Price				60	95	100	35	44	50	25
Maximum Price				170	165	180	166	168	200	180

Observations of cigarette pricing in 60 formal retail outlets across the eight study sites showed that 31 stores (51.7%) sold packs below the mandated floor price. Table 8 summarizes the minimum, maximum, and average cigarette prices recorded. The local stores (or independently run large groceries operating in the cities or regions only, and not connected with a national chain, often located near public markets and sometimes serving as "wholesalers") had the highest non-compliance, with 74% of outlets pricing below the legal threshold, while convenience stores had the highest compliance. Although the survey for formal establishments (in other words, not the *sari-sari* stores) was purposive and the sample size was limited, the findings were consistent with reports from *sari-sari* stores.

Table 8. Summary of minimum, maximum, and mean cigarette prices in formal stores

	Convenience Store						Local Store						Supermarket						Total		
	Total	No. of Store (below SRP)	% of Total Stores	Avg. Price	Min. Price	Max. Price	Total	No. of Store (below SRP)	% of Total Stores	Avg. Price	Min. Price	Max. Price	Total	No. of Store (below SRP)	% of Total Stores	Avg. Price	Min. Price	Max. Price	Total	No. of Store (below SRP)	% of Total Stores
Navotas	1			153	120	206	1	1	100%	134	106	156	2			154	116	179	4	1	25%
Pasay	2			163	120	220	1	1	100%	137	112	155	2	1	50%	159	109	355	5	2	40%
Quezon City	2			166	120	215	1			169	146	179	2	1	50%	146	109	179	5	1	20%
Batangas	2			145	120	170	4	4	100%	117	105	145	2	2	100%	124	107	155	8	6	75%
Dagupan	2			160	120	205	4	3	75%	138	107	175	2	2	100%	150	109	183	8	5	63%
Mega Cebu	2			179	120	209	14	10	71%	135	81	165	2	1	50%	161	109	189	18	11	61%
General Santos	2			163	115	205	4	3	75%	135	107	167	2			153	120	183	8	3	38%
Zamboanga	1	1	100%	156	50	194	2	1	50%	149	114	167	1			158	121	176	4	2	50%
Total	14	1	7%				31	23	74%				15	7	47%				60	31	52%

Tax stamp violations

Table 9 presents the results of the empty pack audit for all cigarette packs collected from *sari-sari* stores across the study sites. The audits showed that registered brands had missing tax stamps. Missing tax stamps as an indicator of non-payment of taxes, however, can be ambiguous, as their absence may result from material defects or improper placement, rather than deliberate non-compliance. Still, an analysis of this type of violation offers valuable insights. The audits revealed different scenarios of missing tax stamps, which help trace and better understand patterns of illicit trade.

In Navotas City, 16 of the 1,169 collected packs of registered brands—*Camel* (7), *Marlboro* (6), *Mighty* (2), and *Fortune* (1)—were observed without tax stamps. All packs remained intact, with no torn or damaged components, making it unclear whether the tax stamps were deliberately removed or had simply fallen off after the pack was opened.

In Dagupan, of the 37 packs that had missing tax stamps, 11 packs had labels of *Chesterfield*, 10 of which had the top portion of the pack (where the stamp is typically affixed) missing. For other packs with missing stamps that had brand labels—*Camel* (8), *Mighty* (12), and *Fortune* (1)—all packs were intact. It could not be ascertained whether the stamps were removed or detached. Five packs with the *Marlboro* brand label also had missing stamps- two had the top flap removed, while three packs were intact.

Table 9. Cigarette packs with missing tax stamps based on the empty pack audit results for the empty cigarette packs collected from *sari-sari* stores

City	Total Collected Packs	Registered Pack	Registered with No Tax Stamp/ No GHW	Illicit		% Illicit
				Registered	Unregistered	
Navotas	1,178	1,169	<i>Camel</i> (7), <i>Marlboro</i> (6), <i>Mighty</i> (2), <i>Fortune</i> (1)	16	9	2.1%
Pasay	973	973				
Quezon City	897	895			2	0.2%
Batangas	991	908			83	8.4%
Dagupan	1,298	1,298	<i>Chesterfield</i> (11), <i>Mighty</i> (12), <i>Camel</i> (8), <i>Marlboro</i> (5), <i>Fortune</i> (1)	37		2.9%
Mega Cebu	970	962	<i>Cannon</i> (4)	4	8	1.2%
General Santos	561	232	<i>Cannon</i> (83), <i>Fort</i> (67)	150	329	85.4%
Zamboanga	674	354	<i>Cannon</i> (207), <i>Fort</i> (122)	329	320	96.3%
Total	7,542	6,791		520	751	

* Note: Based on computations and assessment by the study team

Cannon Menthol 100s cigarette packs were identified as potentially illicit due to missing tax stamps. In Mega Cebu, the study observed four packs without tax stamps. Notably, all packs with labels of *Cannon Menthol 100s* lacked the required graphic health warnings, despite being a registered brand/variant. In the Philippines, all cigarette packs sold are mandated to display graphic health warnings in accordance with Republic Act No. 10643, the 2016 Health Warning Label Codebook, Department of Health Administrative Orders No. 2021-0030 and 2023-0012, and BIR Revenue Memorandum Circular No. 23-2016.

In General Santos and Zamboanga, all packs with labels of *Cannon Menthol 100s* collected were found without tax stamps and graphic health warnings. Specifically, the study identified 83 *Cannon Menthol 100s* packs in General Santos and 207 in Zamboanga as having no tax stamps and no graphic health warnings.

Similarly, packs from registered brand *Fort Menthol 100s* lacked these regulatory features, with 67 packs in General Santos and 112 packs in Zamboanga having no tax stamps and no graphic health warnings. These illicit packs accounted for 26.7% and 48.8% of the total packs collected in General Santos and Zamboanga, respectively.

The BIR further assessed the validity of tax stamps. All empty packs collected in the study underwent the full range of procedures available to determine whether the stamps were genuine or counterfeit. At present, only the government, through the BIR, has the technology to verify the authenticity of tax stamps using its IRSIS. However, the system has limitations, as it cannot ascertain whether a particular registered pack affixed with a fake stamp is counterfeit or manufactured by the registered manufacturer. Tracing the source of illicit cigarettes, including those produced by registered brands, requires a coordinated set of enforcement measures across the cigarette supply chain.

The APO-BIR tested a total of 7,851 cigarette packs, of which 7,542 were collected from *sari-sari* stores and the remainder from a mystery shopping exercise in formal retail outlets. Among Metro Manila cities, the highest rate of counterfeit tax stamps was recorded in Quezon City, where 8.4% of registered-brand packs were found to bear counterfeit stamps (Table 10). In particular, 8.8% of the tested packs that had labels of JTI brands and 8% of packs that had labels of PMFTC brands were found to have counterfeit tax stamps. Navotas had a 6.7% overall share of counterfeit stamps. Of the total packs with counterfeit stamps, 10.5% had JTI brand labels and 3.8% had PMFTC brand labels. Pasay had the lowest observed share of packs, at 2.3%, that had labels of registered brands but with fake stamps.

Table 10. Results of BIR's tax stamp validation of empty cigarette packs for Metro Manila

City	% with Fake Stamps		
	Total	JTI	PMFTC
Navotas	6.7%	10.5%	3.8%
Pasay	2.3%	1.0%	3.7%
Quezon City	8.4%	8.8%	8.0%
Metro Manila	6.2%	7.2%	5.3%

* Note: Total empty packs analyzed through tax stamp verification conducted by APO and the BIR

Unfortunately, the results for the packs collected from cities outside Metro Manila (Batangas, Dagupan, Mega Cebu, General Santos, and Zamboanga) were not disaggregated by city. This limits the city-level analysis of tax stamp violation attributable to counterfeiting tax stamps for these areas. However, this limitation is unlikely to be consequential, as the overall incidence of counterfeit stamps in these five sites was low, at just 2% of all tested packs (Table 11).

Table 11. Results of APO-BIR's tax stamp validation of empty cigarette packs for non-Metro Manila

Non-Metro Manila Cities	% of Illicit Packs (Fake + No Stamps)	% with Fake Stamps	% with No Stamps
Registered Brands	14.1%	2.0%	12.1%
JT International	4.5%	2.1%	2.4%
PMFTC Inc.	8.3%	2.6%	5.7%
Telengtan Brothers & Sons Inc. (La Suerte Cigar and Cigarette Factory)	100.0%		100.0%
TM8 Enterprises, Inc. - Fort	100.0%		100.0%

* Note: Total empty packs analyzed through tax stamp verification conducted by APO and the BIR

The primary form of tax stamp violations observed in non-Metro Manila cities was the missing tax stamps. In aggregate, approximately 12.1% of tested packs bearing registered brand labels did not have tax stamps. APO-BIR validation confirmed that all collected packs of *Cannon Menthol 100s* and *Fort Menthol 100s* were missing tax stamps, consistent with observations made by the study team. These brands were predominantly found in Mindanao cities.

All in all, the majority of tax stamp violations among registered brands in non-Metro Manila areas can be attributed to the findings in General Santos and Zamboanga.

Smuggling of unregistered brands

Table 5 shows that 11.4% of total cigarette sales during the 14-day period, equivalent to 43,209 sticks, are associated with 27 brands not registered for sale in the Philippines. The empty pack audit provides information on these unregistered brands. Table 9 shows their volumes per city. In Metro Manila, 9 out of 1,178 collected packs in Navotas (approximately 0.7%) and 2 out of 897 (0.2%) in Quezon City were unregistered. The unregistered brands identified were *President*, *Carnival*, and *New Two Moon*.

Batangas accounted for 8.4% of all collected packs classified as illicit for being smuggled, unregistered brands. The most common unregistered brand found in the city was *H&P*, which even ranked among the top five brands sold. Other unregistered brands identified were *New Orleans*, *Carnival*, *Two Moon*, *D&J*, and *Modern*.

In Dagupan, no empty pack of unregistered brands was collected. However, survey data provide four stores purchasing the unregistered brand *Modern*.

In Mega Cebu, unregistered cigarette brands in circulation included *United*, *Dunston*, *Globe*, *D&J*, *Warrior*, *Vess*, *Brighton*, *San Marino*, *Alpha*, and *Titan*. The empty pack audit found 8 out of 970 collected packs (0.8%) to be unregistered.

General Santos and Zamboanga were the hotspots for smuggled unregistered brands. In General Santos, unregistered brands accounted for 18,126 of 41,637 sticks or 43.5% of total sales over a 14-day period. Among the popular brands were *Duo*, *Famous*, *Gajah Baru*, *Greenhills*, *Gudang*, *King Perfect*, *New Berlin*, and *Tabaco One*. The empty pack audit found that 58.6% of the packs were unregistered brands.

In Zamboanga, sales of unregistered brand cigarettes during the 14-day period accounted for 18,768 of 37,194 sticks (50.5%). From the empty pack audit, 320 of 674 collected packs (47.5%) were unregistered. The popular brands were *Bravo*, *Casablanca*, *San Marino*, *Nelson*, and *Platinum Seven*, among others.

APO-BIR testing identified several unregistered brands as originating from countries such as Indonesia, Thailand, South Korea, the United Arab Emirates, Germany, the United Kingdom, and Switzerland. Some brands were of unknown origin, but key informant interviews with local stakeholders suggested these were also foreign-sourced. Specifically, *Gajah Baru*, *New Berlin*, *Gudang*, and *Duo* are brands from Indonesia; *New Two Moon* from Thailand; *New Orleans*, *Carnival*, and *President* from South Korea; *Dunston* from the United Arab Emirates; *D&J* from Germany; *H&P*, *Bravo*, and *Nelson* from the United Kingdom; and *Casablanca* from Switzerland. Brands associated with the UK, Germany, and the UAE were more commonly found in Batangas and Mega Cebu, whereas Indonesian brands circulated predominantly in Mindanao cities. Although the *Bravo* brand's label claims it is "made under authority of Hudson Tobacco Co. Ltd., London, England, and The Trademark Owner," the FGD in Zamboanga revealed that the *Bravo* cigarettes were allegedly sourced from Indonesia and smuggled into the Philippines through Zamboanga and other entry points in Mindanao.¹⁸

City-Level Estimates of Illicit Tobacco Trade

Table 12 presents estimates of illicit trade prevalence by indicator or type of violation for each city. Overall, illicit trade in Metro Manila was low. Unregistered brands accounted for 0.8% of packs in Navotas and 0.2% in Quezon City, but no prices were reported for unregistered brands in Quezon City. Pricing below the combined excise and value-added taxes was observed only in Navotas, at 0.2%, corresponding to the unregistered brand. Tax stamp violations, involving both cases of counterfeit and missing stamps, were recorded at 8.8% in Navotas, 8.6% in Quezon City, and 2.3% in Pasay.

¹⁸ Key informant interview with a local enforcement officer, Zamboanga City, Philippines, May 28, 2024.

Table 12. Estimated prevalence of illicit cigarettes by city and indicator

	Pricing Below the Sum of Excise and Value Added Taxes	Tax Stamp Violation	Smuggling of Unregistered Brands
	% of packs sold below the total applicable taxes (Php 71.42)	% of packs with fake and/or missing tax stamps	% of packs of unregistered brands
Navotas	0.2%	8.8%	0.8%
Pasay	-	2.3%	-
Quezon City	-	8.6%	0.2%
Batangas	7.5%	8.4%	8.4%
Dagupan	0.7%	2.9%	-
Mega Cebu	1.8%	1.2%	0.8%
General Santos	38.5%	85.4%	58.6%
Zamboanga	79.5%	96.3%	47.5%

In non-Metro Manila cities, pricing below the combined excise and value-added taxes was observed. In Batangas, 7.5% of surveyed packs had prices below the applicable tax rates. In Dagupan and Mega Cebu, the figures were much lower, at 0.7% and 1.8%, respectively.

As noted earlier, for non-Metro Manila cities, the incidence of counterfeit tax stamps could not be disaggregated by city but was minimal. Missing tax stamps were the most common form of tax stamp violation in these cities. The estimated share of packs with missing tax stamps was 8.4% in Batangas (all packs of unregistered brands), 2.9% in Dagupan (all packs of registered brands), and 1.2% in Mega Cebu (both registered and unregistered brands).

Pricing below the combined applicable tax rates and tax stamp violations were extremely high in Mindanao cities, largely driven by the smuggling of unregistered brands. Estimates of cigarette packs priced below the sum of applicable taxes, including both registered and unregistered brands, were 38.5% in General Santos and 79.5% in Zamboanga. Tax stamp violations reached 85.4% in General Santos and 96.3% in Zamboanga.

V. Discussion

The results of the study provide the following key insights.

The first main insight is that for the surveyed sari-sari stores in Navotas City, Pasay City, Quezon City, Dagupan City, Batangas City, and Mega Cebu—six of the eight study sites—illicit trade was at low or manageable levels. Furthermore, much of the illicit trade that exists in these parts of the country likely involves actors in the formal supply chain, including potentially some of the largest producers. The presence of unregistered brands is low in these areas, although smuggled cigarettes from Southern Mindanao can make their way to Visayas and Luzon. Unregistered brands accounted for between 0.2% (Quezon City) and 8.4% percent (Batangas City) of the surveyed packs.

Illicit tobacco trade is present in surveyed port cities outside Mindanao, which are farther from international borders, but the incidence of unregistered brands is much lower. The

relatively low incidence of unregistered brands can be attributed to the consistent, if not relentless, enforcement efforts by the BIR in Luzon. Take Batangas City as an illustration. According to Jethro Sabariaga, BIR Assistant Commissioner, the agency regularly conducts raids and monitoring operations in the area.¹⁹ *Sari-sari* store owners corroborated this during field interviews, noting that routine inspections by BIR personnel have made it more difficult to sell illicit products. This suggests strongly that enforcement efforts lead to far higher compliance compared to areas like Mindanao with weak institutions and poor enforcement.

The second insight is that illicit trade in the form of smuggling of unregistered brands is overwhelmingly common in Mindanao. The ocular visit and field interviews in Zamboanga City and Tawi-Tawi, the Philippines' southernmost province, confirmed the gravity of illicit trade in Southern Mindanao. Unregistered brands, prices lower than the applicable tax rates, and tax stamp violations were extremely high.

The FGD in Tawi-Tawi, which shares sea borders with Malaysia and Indonesia, yielded multi-faceted insights into the lucrative illicit tobacco trade in southern Mindanao. The FGD participants noted that tobacco trading is an entrenched economic activity. They said that the illicit tobacco trade is flourishing because of systemic and structural problems, including high regulatory costs, complex port regulations, and complicity of national and local government agencies. Smuggled goods are difficult to detect; they are concealed among legitimate shipments.

Zamboanga and General Santos are especially vulnerable to smuggling penetration. These are port cities with weak customs monitoring and enforcement, inadequate logistics, and erratic border controls. Zamboanga and General Santos have become critical entry points and distribution hubs for illicit tobacco, clearing the way for the widespread availability of smuggled cigarettes in local markets.

Historically, Zamboanga has served as a transit hub for all kinds of smuggled goods, including cigarettes, often transported via small fast boats (*jungkung*) from neighboring countries. General Santos, as a major tuna export port, handles diverse cargo traffic, creating conditions that can obscure the entry of contraband products. From these entry points in Zamboanga and General Santos, illicit products easily spread to other areas in Mindanao and beyond. Some smuggled cigarettes make their way to ports in Luzon and Visayas. Private ports are often utilized to accommodate large shipments.

From a historical and cultural perspective, what the law regards as smuggling is often perceived by locals in Southern Mindanao as “backdoor trading” and colloquially referred to as “legal smuggling.” The natives have openly traded various products with neighboring Malaysia since pre-colonial times. Doing business along these natural trade routes has become a stable source of livelihood for locals. Cigarette smuggling in this area is part of the informal maritime trade interactions and arrangements, especially within the Malay Archipelago, which borders the Philippines, Malaysia, and Indonesia.

¹⁹ Mentioned during a technical meeting with the Bureau of Internal Revenue (BIR), March 5, 2025, in Quezon City.

According to a key informant in Mindanao familiar with illicit tobacco trade, illicit cigarettes are allegedly produced in Indonesia and then shipped to Malaysia. From Malaysia, the smuggled cigarettes are transported to Jolo, Sulu, or General Santos City, and shipped through fast boats to Zamboanga and other parts of Mindanao.

Given this peculiar context, legal frameworks, national, top-down reforms, and maritime regulations are difficult to enforce consistently. The situation is further worsened by local governance challenges that get pronounced in geographically remote and underdeveloped areas. The problems include limited resources, selective apprehension, and the involvement of officials, including local government executives, in illicit trade. Only those small-time smugglers who are not connected to higher government authorities face the higher risk of being caught. All the above factors help explain the high prevalence of illicit trade in these areas of Mindanao.²⁰

It is said that the tobacco smuggling supply chain is an “unbroken line” in Mindanao. That means anyone, even small players, can invest in the lucrative illicit tobacco trade. Entry to the illicit tobacco trade has a low barrier. According to a source familiar with illicit trade, it allegedly takes less than \$500,000 worth of capital to have a cigarette brand and run a business. With this amount, one can choose the name of the cigarette brand, design the packaging, and customize the product’s flavors and variants. The logistics of the business are likewise taken care of. These illicit cigarettes are manufactured by registered cigarette companies in Indonesia.

From a key informant interview, the story of the illicit brand, *Bravo*, the second-best selling cigarette brand in Zamboanga City, paints a clear picture of how illicit brands thrive. *Bravo* was allegedly created to imitate the taste and packaging of Marlboro cigarettes. It appeals to consumers loyal to the Marlboro brand. When it first started out, *Bravo* was being sold at a price of less than Php 50. Later, the price of the original *Bravo* brand increased to Php 80 due to high demand. Its success in the Mindanao cigarette market led to the introduction of another brand, called *Bravo class A*. Thus, an illicit brand was copied or counterfeited to compete with it, but sold at a cheaper price.

The third insight is that in the non-Mindanao cities surveyed (Dagupan City, Navotas City, Pasay City, Batangas City, and Mega Cebu), pricing below the legal floor price of cigarettes was noticeable. A layered analysis shows that nearly all such violations likely reflect competitive discounting. Prices of surveyed registered brands were significantly above the combined excise and value-added taxes, thus suggesting tax compliance. Yet the prices were below the floor price that the BIR set. The industry resorts to practices called “back support” like having promotional pricing strategies. These downward pricing strategies would violate the law’s provision on a floor price. While a violation of the floor price is established, the violation is inconclusive insofar as establishing the registered brands’ evasion of excise and value-added taxes.

The determination of the floor price and its implementing rules are likewise complicated. The BIR sets the floor price based on sworn statements from tobacco companies. The registered tobacco companies are required to report the retail prices of their lowest-priced

²⁰ Focus group discussion, Tawi-tawi, June 3, 2024.

products. The lowest retail price reported to the BIR becomes the basis of the floor price. The declared retail prices are comfortably above the applicable tax rates, allowing some room for price downshifting as part of marketing strategies.

Moreover, it is difficult to determine whether promotional pricing is fully permissible under the current floor price framework, since such pricing would result in retail prices falling below the legal floor. It is even more challenging to differentiate legitimate promotional practices from those that may conceal underreporting of production or sales.

The leeway given to the tobacco industry to influence the floor price set by the BIR weakens the effectiveness of the policy. The arbitrariness or lack of rigor is exemplified by the wild fluctuations in the floor price. In April 2023, the BIR set the floor price of cigarettes at Php 114.60 per pack, comprising Php 42.32 of production costs, Php 60 excise taxes, and Php 12.28 VAT.²¹ The next year, in September 2024, the floor price significantly dropped to Php 58 per pack. While excise taxes increased to Php 63, production costs dropped dramatically to Php 7.16 and VAT dropped to Php 8.42.²² Given the fluctuations in a short period, it is incumbent upon the tobacco industry to be transparent and explain the volatile changes in the floor price. It is implausible for production costs to fall more than 80% in one year. Other countries have legal structures wherein even modest changes in production costs need to be justified strongly by the tax authority, and they are most commonly calibrated to changes in inflation in the input sectors and employment costs (both of which typically increase each year).

The fourth insight is the finding that some cigarette packs with labels of registered brands either had counterfeit stamps or had no tax stamps. Although the percentage of cigarette packs with counterfeit stamps seems small, it is still critical to determine the source of such illicit products, whether they are counterfeit, or produced by registered manufacturers. A growing body of independent research suggests that counterfeit packs account for only a very small portion of all illicit cigarettes. Counterfeiting of registered brands is much more rare than producing counterfeit stamps to affix on registered brands. For example, a regional review of illicit trade studies in Latin America found that only a tiny percentage of illicit packs were counterfeit.²³ Even tobacco industry-funded studies which often have incentives to exaggerate the scale of illicit trade report that the volume of counterfeit cigarettes is minimal. In Australia, recent analyses estimate that counterfeit products make up a single-digit share of illicit cigarettes and less than 1% of all cigarette packs sold.²⁴ Similarly, in Europe, annual estimates funded by Philip Morris claim that counterfeits comprise just 3–4% of illicit cigarettes—a relatively small share, even by the industry's own account.²⁵

The circulation, especially in Mindanao, of registered brands such as *Cannon Menthol 100s* and *Fort Menthol 100s* without tax stamps and graphic health warnings is disturbing. An

²¹ Bureau of Internal Revenue (2023), Revenue Memorandum Circular No. 49-2023.

²² Bureau of Internal Revenue (2024), Revenue Regulation No. 16-2024.

²³ Drope et al., *Revista Panamericana de Salud Pública* 46 (2022): e111.

²⁴ Cho, Bayly, and Scollo, "Industry Estimates of Illicit Trade," *Tobacco in Australia*, 2025; FTI Consulting (2024).

²⁵ KPMG, *Illicit Cigarette Consumption in Europe 2023*, report for Philip Morris, 2024.

²³ Key informant interview conducted in Zamboanga with a source closely involved in illicit tobacco trade.

investigation has to be pursued to determine whether the violations were indeed committed by the registered manufacturers.

VI. Policy Implications and Recommendations

Evidence shows that in areas with frequent enforcement measures such as monitoring the supply and value chains closely and conducting raids appropriately, illicit cigarettes are less prevalent. Exercising political will by the national leadership, by no less than the President, is a decisive factor in defeating illicit trade. The Chief Executive has the greatest power to discipline and punish those officials who enable illicit trade and who benefit from it. Many actors—especially local government executives, military, and police officers, together with accomplices in various government agencies—are involved in the lucrative illicit tobacco trade, especially in Mindanao. Only the national leadership can neutralize this web of forces.

On the issue of tax stamp violations and the violations of the floor price, the BIR recognizes its role to conduct investigations, pursue legal action, and strengthen regulation. Facing political constraints, the BIR can do these tasks effectively with strong backing from the Executive and Congress. As for the tax stamp violations, the challenge for BIR is to seek the evidence in determining the origin of fake tax stamps: whether the packs with fake stamps originated from registered manufacturers or from counterfeiters. International evidence suggests it is far more likely that the packs come from registered manufacturers. With regard to the violations on the floor price, the apt response at this time is to review the concept and design of the regulation towards making the rules transparent and simple and easier to understand and enforce.

Another issue is the diversion of cigarette packs for export registered under Philippine Economic Zone Authority (PEZA), which seeks to facilitate easier and tax-free export. For instance, in Mindanao, packs bearing the labels of *Cannon Menthol 100s*, a brand registered for both domestic sale and export and *Fort Menthol 100s*, a brand whose manufacturer is registered under PEZA, were found to have no tax stamps, no graphic health warnings, and no label that says “for export only.” Understanding how cigarettes registered for export re-enter the domestic market is essential for enabling authorities to effectively address such illicit diversion.

According to an informant from Tawi-tawi,²⁶ there are reports of some registered cigarette brands conducting self-smuggling, in which cigarette companies declare a product for export, thereby evading tax payment, only to have the shipment brought to the country’s border then sent back to another island, usually Cebu or another island in the Visayas. There are also reports of brands registered with the BIR taking advantage of special economic zones (SEZs), which have tax incentives or tax breaks, to produce cigarettes with no tax stamps that are sold across the country. Although economic zones administered by PEZA offer certain privileges and more flexible regulations to encourage investment, the BIR should still retain full regulatory authority and jurisdiction within these areas. No area of economic activity in the country should fall beyond the reach of the BIR.

²⁶ Key informant interview, Tawi-Tawi, May 28, 2025.

Further, the high prevalence of unregistered brands in Mindanao is corroding tobacco control, public health, and government revenue. The problem is exacerbated when illicit cigarettes coming from Mindanao spread to the Visayas and Luzon, reaching vulnerable populations, including the poor and youth.

Still, the glaring disparity between the magnitude of illicit tobacco in Mindanao and in other parts of the country—Visayas, Metro Manila, and Luzon—suggests that the situation in parts of Mindanao is an outlier, which is causing the national average on the magnitude of illicit tobacco trade to look considerably higher. The survey's results show that illicit trade is low in Luzon and the Visayas.

Importantly, the low level of illicit trade outside of Mindanao suggests that factors outside of high taxes are driving illicit trade. The results do not support the tobacco industry's claim of a causal link between high tax rates and illicit tobacco trade. Comparing the outcome between the Mindanao cities and the cities for the rest of the Philippines that the survey covered, the study shows clearly that better tax administration and enforcement in Luzon and Visayas would explain the contrasting results.

Greater and special attention must be given to combating illicit trade in Mindanao, which the BIR and other government agencies have begun doing.

Overall, fighting illicit trade has different dimensions. The key is credible, consistent, and tough enforcement of rules.

The prevalence of unregistered brands, registered cigarette brands with packs bearing counterfeit tax stamps, missing tax stamps, or priced lower than the legal floor price, makes a case for having a comprehensive, independent, and transparent track-and-trace system which captures the movement of tobacco products throughout the supply chain. The data that such systems generate can also be used by tax authorities to quickly pinpoint geographical problem areas and assign enforcement officers to investigate in a timely manner. The participation of retailers and ordinary citizens in the tracking and tracing by making the technology accessible and user-friendly would make the system stronger. It would even help the tax authority enforce VAT collection better.

An ideal track-and-trace system should have the complete set of physical and digital markers elucidated in the WHO Protocol to Eliminate Illicit Trade in Tobacco Products. Packs should be verifiable by citizens on the ground through a mobile application. If citizens have access to this application, they could take part in the reporting process in real time, providing rich information to tax authorities. The BIR is in the process of bidding with a private supplier to provide the end-to-end track-and-trace solution for cigarettes.

Further, the provider of this track and trace solution must be independent from the tobacco industry, to prevent conflict of interest and to check industry interference. The system is essentially designed to ensure the payment of taxes. The international best practice is that fees paid by the industry will fund the system in its entirety, so that it is not a fiscal burden on the government.

Following the discussion above, we offer the following policy recommendations:

- Invest in upgrading the existing tax stamp into a comprehensive, robust, user-friendly track-and trace system, independent from the tobacco industry, with full physical and digital markers to control the whole supply chain of tobacco products.
- Provide adequate resources to analyze and use the data from the track-and-trace system to aid authorities in pinpointing and addressing problem areas in the supply chain.
- Stem illicit trade at the source by further strengthening cooperation especially with neighboring countries through multilateral and bilateral means.
- Implement a nationwide licensing system which will require all stores, including sari-sari stores, to apply for permits to sell tobacco products.
- Expand the BIR Commissioner's authority to suspend or close businesses for tax violations on all excisable products through an amendment to Section 6 of the National Internal Revenue Code (Power of the Commissioner to Make Assessments and Prescribe Additional Requirements for Tax Administration and Enforcement).
- Enable the BIR to exercise its full regulatory authority and jurisdiction within PEZA zones to ensure compliance with tax and tobacco regulations.
- Strengthen governance by deputizing trusted local police to conduct raids and by sharpening coordination among local government units (LGUs) and national enforcement agencies.
- Implement a vessel monitoring system to securely monitor all ports along the coast.
- Conduct regular randomized surveys—including pack collections—to estimate the magnitude and size of the illicit tobacco trade market.
- Review and revise how the legal floor price for cigarettes is set and how the regulation is implemented.
- Reject any attempt to pass legislation that lowers tobacco tax rates.

VI. Conclusion

Our most important messages, drawn from the results of the survey and study and the corresponding insights and policy recommendations, are:

1. Illicit trade in the Philippines is low or manageable in most parts of the country, as observed in the surveyed cities of Navotas, Quezon City, and Pasay in Metro Manila, as well as in Dagupan and Batangas in Luzon, and in Mega Cebu in the Visayas. The gravity of the illicit trade problem has been overexaggerated by the tobacco industry to suit its self-interests. The nature of the illicit problems is well indicated and addressable through policy and enforcement.
2. This illicit trade takes different forms. In particular: the presence in the market of unregistered brands, the non-payment of the excise and value-added taxes, the absence of tax stamps or the use of fake stamps, and violations of the floor price for cigarettes.
3. Southern Mindanao is the outlier, with 79.5% of cigarette packs in Zamboanga City being sold at prices below the combined excise and value-added taxes. This outlier effect skews the average national prevalence rate of illicit tobacco trade, thus distorting the real picture. Correct the outlier, and the gravity of the problem subsides.

4. The extreme cases of illicit trade in some Mindanao cities are explained by a mix of factors: a) the peculiar history and geography, wherein open trade with neighboring countries existed even before pre-colonial times; b) a political economy characterized by the control of deeply entrenched political clans; and c) poor enforcement of rules against a background of weak and informal institutions.
5. The sharp contrast between the results of the survey in Mindanao cities and the survey conducted in cities in Luzon, Metro Manila, and Mega Cebu dispels the contention that the higher taxes are the cause of the rise in illicit trade. Illicit trade outside of Mindanao is quite low.
6. The much lower prevalence of illicit cigarettes in the areas surveyed outside Mindanao, the BIR explains, is a result of its relentless anti-illicit trade drive, particularly the successive raids and apprehensions it has done. In short, illicit trade is contained through consistent and tough enforcement.
7. A set of policy recommendations is proposed: 1) a user-friendly track-and-trace system containing physical and digital markers; 2) further empowering BIR to fight illicit trade by amending the Tax Code; 3) stronger coordination of government agencies and between national and local governments; and 4) closer regional cooperation, especially with neighboring countries. The policy framework must also be explicit about opposing any reduction of tobacco tax rates ostensibly to address illicit trade.

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A. MANUFACTURERS OF LOCALLY PRODUCED CIGARETTES (DOMESTIC) (UPDATED AS OF MARCH 08, 2024)		
NAME OF TAXPAYER		BRAND NAME/VARIANT
1	ASSOCIATED ANGLO-AMERICAN TOBACCO CORP.	1 Asia Boston Menthol 100's
		2 Casino Royale Filter King
		3 Casino Royale Menthol 100's
		4 Dallas Filter King
		5 Dallas Menthol 100's
		6 Navy Club Filter King
		7 Navy Club International Filter King
		8 Navy Club Menthol 100's
		9 Pentagon Filter King
		10 Pentagon Menthol 100's
		11 Spotlight Menthol 100's
		12 Triple A Freedom Select Menthol 100's
		13 Winnsboro Filter King
		14 Winnsboro Filter King (Gold)
		15 Winnsboro Menthol 100's
		16 Winnsboro Menthol King
		17 Winnsboro Non Filter
		18 Winnsboro Premium Filter (Semihard Pack)
		19 Winnsboro Premium Filter King (White-Semihard Pack)
		20 Winnsboro Premium Menthol 100's (Semihard Pack)
2	JT INTERNATIONAL (PHILIPPINES)	1 Camel Active Max 100s (Crush Proof Box)
		2 Camel Blue (Crush Proof Box) 20s
		3 CAMEL GREEN 100s (Crush Proof Box, 20s)
		4 Camel Menthol (Crush Proof Box) 20's
		5 Camel Yellow (Crush Proof Box) 10s
		6 Camel Yellow (Crush Proof Box) 20s
		7 Camel Yellow (Round Corner Box) 20's
		8 CAMEL YELLOW (Soft Pack, 20s) - (packaging rejuvenation) - FESTIVE EDITION LED
		9 CAMEL YELLOW (Soft Pack, 20s) in Limited Edition Design (LED) "MASSKARA" & "LIMITED EDITION"
		10 Camel Yellow (Soft Pack) 20's
		11 LD MENTHOL 100s (Crush Proof Box 20s)
		12 LD MENTHOL 100s (Crush Proof Box 20s)
		13 LD RED 100s (Crush Proof Box 20s)
		14 MARVELS FILTER KINGS (Crush Proof Box 20s)
		15 Marvels Filter Kings (Soft Pack) 20's
		16 MARVELS MENTHOL 100s (Crush Proof Box 20's)
		17 Marvels Menthol 100s (Soft Pack) 20's
		18 MEVIUS KIWAMI (Round Corner Box 20s)
		19 Mevius LBS Yellow (Super Slims Front Round Corner Box) 20s
		20 Mevius Original Blue (Round Corner Box) 20's
		21 Mevius Sky Blue (Round Corner Box) 20's
		22 Mevius Wind Blue (Round Corner Box) 20's
		23 MIGHTY FULL FLAVOR 100's (Crush Proof Box 20s)Limited Edition Packaging (Festive Edition - Bangus)
		24 Mighty Full Flavor 100s (Crush Proof Box) 20s
		25 Mighty Full Flavor King Size (Crush Proof Box) 20's
		26 MIGHTY FULL FLAVOR KING SIZE (Crush Proof Box) Sinulog 1 (LED)
		27 MIGHTY FULL FLAVOR KING SIZE (Crush Proof Box) Sinulog 2 (LED)
		28 MIGHTY FULL FLAVOR KING SIZE (Crush Proof Box) Sinulog 3 (LED)
		29 Mighty Full Flavor King Size (Soft Pack) 20's
		30 Mighty Max Cool 100's (Crush Proof Box) 10's
		31 Mighty Max Cool 100's (Crush Proof Box) 20's
		32 MIGHTY MENTHOL 100's (Crush Proof Box 20s) Limited Edition Packaging (Festive Edition - Bangus)
		33 MIGHTY MENTHOL 100's (Crush Proof Box) 20's Limited Edition Design (LED) "HOLIDAY"
		34 MIGHTY MENTHOL 100's (Crush Proof Box) 20's Limited Edition Design (LED) "PINOY"
		35 MIGHTY MENTHOL 100's (Crush Proof Box) 20's with QR Code Limited Edition Design (LED)
		36 MIGHTY MENTHOL 100's (Crush Proof Box) Sinulog 1 (LED)
		37 MIGHTY MENTHOL 100's (Crush Proof Box) Sinulog 2 (LED)
		38 MIGHTY MENTHOL 100's (Crush Proof Box) Sinulog 3 (LED)
		39 Mighty Menthol 100's (Hard Pack) 20's
		40 Mighty Menthol 100's (Round Corner Box)
		41 Mighty Menthol 100's Bevel Box 20's
		42 MIGHTY MENTHOL 100's MAX COOL (Crush Proof Box) 20's Limited Edition Design (LED) "PINOY"
		43 Mighty Menthol 100s (Crush Proof Box) 20's
		44 Mighty Menthol 100s (Soft Pack) 20's
		45 Winston Blue (Crush Proof Box) 10's
		46 Winston Blue (Round Corner Box) 20's
		47 Winston Burst Max (2x10's, Crush Proof Box)
		48 Winston Caster (Crush Proof Box) 10s
		49 Winston Caster (Round Corner Box) 20s
		50 WINSTON DOUBLE FROST (Round Corner Box 20s)
		51 Winston Extreme Mint (Crush Proof Box) 10s
		52 Winston Extreme Mint (Round Corner Box) 10's
		53 Winston Extreme Mint (Round Corner Box) 20's
		54 Winston Legend Blue (Round Corner Box) 10's
		55 Winston Legend Blue (Round Corner Box) 20's
		56 Winston Mint Burst Max (Crush Proof Box) 10's
		57 Winston Mint Burst Max (Crush Proof Box) 20's
		58 Winston Mint Burst Max (Round Corner Box) 20's

		59	Winston Original Red (Round Corner Box) 10's
		60	Winston Original Red (Round Corner Box) 20's
		61	WINSTON PURPLE FROST (Round Corner Box 20s)
		62	Winston Red (Crush Proof Box) 10's
		63	Winston Red (Round Corner Box) 10's
		64	Winston Red (Round Corner Box) 20's
3	MPE TOBACCO TRADING	1	Stallion Red
4	PMFTC INC.	1	CHAMPION PLATINUM INTERNATIONAL QUALITY (100s Soft Pack)
		2	Chesterfield Menthol 100s- Flip Top Box
		3	CHESTERFIELD MIXTERY 100s (100s Flip Top Box 20's)- Batangas
		4	CHESTERFIELD ORIGINAL REMIX (KS Flip Top Box 20's)
		5	Chesterfield Original- KS Flip Top Box
		6	Chesterfield Remix Cool 100s- Flip Top Box
		7	Chesterfield Remix Summer 100s- Flip Top Box
		8	Fortune International Blue KS Round Corner Box
		9	FORTUNE INTERNATIONAL DOUBLE BLAST 100s (100s Flip Top Box)
		10	FORTUNE INTERNATIONAL MENTHOL 100s (Flip Top Box) Limited Edition Design (LED)
		11	FORTUNE INTERNATIONAL MENTHOL 100s (KS Round Corner Box) with pack insert
		12	Fortune International Menthol 100s- Flip Top Box
		13	FORTUNE INTERNATIONAL ORIGINAL (KS Round Corner Box) with pack insert
		14	FORTUNE INTERNATIONAL ORIGINAL (KS, Flip Top Box)
		15	Fortune Special Green 100s- Flip Top Box
		16	Hope Luxury Menthol 100s- Soft Pack
		17	Hope Luxury Menthol Kings KS Soft Pack
		18	Jackpot International KS Soft Pack
		19	JACKPOT INTERNATIONAL MENTHOL 100S (100S, Flip Top Box) Limited Edition Design (LED) - Batangas
		20	Jackpot International Menthol 100s- Flip Top Box
		21	Marlboro (2x10s) Flip Top Box
		22	MARLBORO (Flip Top Box 10's) 2x10s- Batangas
		23	MARLBORO (KS Flip Top Box 20's) (LED pack insert) - Batangas
		24	MARLBORO (KS Flip Top Box)
		25	Marlboro Black Menthol- KS Flip Top Box
		26	Marlboro Crafted Gold- KS Flip Top Box
		27	Marlboro Crafted Ice- KS Flip Top Box
		28	MARLBORO CRAFTED RED (KS Flip Top Box) Limited Edition Design
		29	Marlboro Crafted Red- KS Flip Top Box
		30	Marlboro Fusion Purple- KS Flip Top Box
		31	Marlboro Gold (2x10s) Flip Top Box
		32	MARLBORO GOLD (KS Flip Top Box)
		33	Marlboro Gold- KS Round Corner Box
		34	Marlboro Ice Blast Mega (2x10s) Flip Top Box
		35	MARLBORO ICE BLAST MEGA (Flip Top Box 10's) 2x10s- Batangas
		36	MARLBORO ICE BLAST MEGA (KS Flip Top Box 20's) (LED pack insert) - Batangas
		37	Marlboro Ice Blast Mega- KS Flip Top Box
		38	Marlboro KS Flip Top Box
		39	Marlboro Vista Summer Zest- KS Flip Top Box
		40	MORE INTERNATIONAL ORIGINAL (KS Flip Top Box)
		41	MORE INTERNATIONAL PREMIUM BLEND (KS Soft Pack)
		42	MORE INTERNATIONAL PREMIUM BLEND (Soft Pack)
		43	More International Premium Blend- KS Soft Pack
		44	Philip Morris Menthol 100s- Flip Top Box
		45	Philip Morris Red- KS Flip Top Box
5	ROLYO CIGARETTE INC.		NO BRAND/S REGISTERED
6	TELENGTAN BROTHERS & SONS INC. -(LA SUERTE CIGAR AND CIGARETTE FACTORY)	1	Astro Filter King
		2	Astro Menthol King
		3	Astro Premium Gold (Hard Pack)
		4	Astro Premium Menthol (Hard Pack)
		5	Astro Premium Menthol Fuze (Hard Pack)
		6	Bonus Menthol 100s (Soft Pack)
		7	Cannon Menthol 100s
		8	Gold key Filter King
		9	Gold Key Menthol 100s
		10	Memphis Filter King (Hard Pack)
		11	Memphis Filter King (Soft Pack)
		12	Memphis Menthol 100s (Soft Pack)
		13	One Filter King (Hard Pack)
		14	One Filter King (Soft Pack)
		15	One Menthol King (Hard Pack)
		16	One Menthol King (Soft Pack)
7	VIDDA RESOURCES INC.		NO BRAND/S REGISTERED
8	YOSIMITE ORIENTAL SUPERSYSTEM INC		NO BRAND/S REGISTERED

B. MANUFACTURERS OF LOCALLY PRODUCED CIGARETTES (EXPORT)
(UPDATED AS OF MARCH 08, 2024)

NAME OF TAXPAYER		BRAND NAME/VARIANT
1	PMFTC INC	1 Chesterfield Bold KS Flip Top Box-Hongkong
		2 Chesterfield Bold Remix KS Flip Top Box-Hongkong
		3 CHESTERFIELD GREEN 2 in KS Soft Pack 20'sThailand
		4 CHESTERFIELD LEAF BLUE FIRM FILTER in KS Flip Top Box 20'sNew Zealand
		5 Chesterfield Leaf Blue KS Flip Top Box- New Zealand
		6 Chesterfield Leaf Menthol Blast KS Flip Top Box- New Zealand
		7 CHESTERFIELD LEAF RED FIRM FILTER in KS Flip Top Box 20'sNew Zealand
		8 Chesterfield Leaf Red KS Flip Top Box- New Zealand
		9 CHESTERFIELD RED in KS Soft Pack 20'sThailand
		10 L&M Blue 7.1 KS Flip Top Box- Thailand
		11 L&M Blue Line X L -100 Flip Top Box-Singapore
		12 L&M Double Forward X L-100 Flip Top Box-Singapore
		13 L&M Green 7.1 KS Flip Top Box- Thailand, Myanmar
		14 L&M Green 7.1 KS Soft Pack- Thailand
		15 L&M Green KS Soft Pack-Thailand
		16 L&M Green Line X L- 100 Flip Top Box- Singapore
		17 L&M Purple X 7.1 KS Flip Top Box- Thailand
		18 L&M Red 7.1 KS Flip Top Box- Thailand, Myanmar
		19 L&M Red 7.1 KS Soft Pack- Thailand
		20 L&M Red KS Flip Top Box- Thailand
		21 L&M Red KS Soft Pack- Thailand
		22 L&M Red Line X L- 100 Flip Top Box- Singapore
		23 L&M Storm 7.1 KS Flip Top Box- Thailand, Myanmar
		24 L&M TANGO X 7.1Thailand
		25 Marlboro Arctic X KS Flip Top Box- Thailand
		26 Marlboro Black 2 KS Flip Top Box- Thailand
		27 MARLBORO CRAFTED ICE in 100s Flip Top Box 20'sSingapore
		28 Marlboro Fine Touch KS Flip Top Box- Macau, Taiwan
		29 Marlboro Gold 7.1 KS Flip Top Box- Thailand
		30 MARLBORO GOLD ADVANCE in 2x10's, Flip Top BoxBhutan
		31 Marlboro Gold KS Round Corner Box- Thailand
		32 Marlboro Green 7.1 KS Flip Top Box- Thailand
		33 Marlboro Green KS Flip Top Box- Thailand
		34 Marlboro KS Soft Pack- Malaysia
		35 Marlboro Mint Storm KS Flip Top Box- Hongkong
		36 Marlboro Purple X KS Flip Top- Thailand
		37 Marlboro Red 7.1 KS Flip Top Box-Thailand
		38 Marlboro Red KS Flip Top Box-Thailand
		39 Marlboro Silver Ks Flip Top Box- Thailand
		40 Next 10 KS Flip Top Box-Taiwan
		41 Next 6 KS Flip Top Box- Taiwan
		42 Next Blue X L 100s Flip Top Box-Singapore
		43 Next Chill Blast X L 100s Flip Top Box-Singapore
		44 Next Menthol X L 100s Flip Top Box-Singapore
		45 NEXT PURPLE BLAST XL in 100s Flip Top Box 20'sSingapore
		46 Next Red X L 100s Flip Top Box-Singapore
		47 Philip Morris Purple 1-100s Flip Top Box-Japan
		48 Philip Morris Purple 8-KS Flip Top Box-Japan
		49 Philip Morris Ruby 5-KS Flip Top Box-Japan
		50 Virginia S. Fine Menthol 100s Flip Top Box-Singapore
		1 Astro Black (Hard Pack) -Singapore,Thailand,Malaysia

2	TELENGTAN BROTHERS & SONS INC. -(LA SUERTE CIGAR AND CIGARETTE FACTORY)	2	Astro Black Gold (Hard Pack)-Singapore,Thailand,Malaysia
		3	Astro Black Menthol (Hard Pack)-Singapore,Thailand,Malaysia
		4	Astro Filter King (2x25)-Singapore,Thailand,Malaysia
		5	Astro Filter King (BPG)-Singapore,Thailand,Malaysia
		6	Astro Filter King-Singapore,Thailand,Malaysia
		7	Astro Ice Blueberry Fuze (Hard Pack)-Singapore,Thailand,Malaysia
		8	Astro Ice Mint Fuze (Hard Pack)-Singapore,Thailand,Malaysia
		9	Astro Menthol Fuze (Hard Pack)-Singapore,Thailand,Malaysia
		10	Astro Menthol King (2x25)-Singapore,Thailand,Malaysia
		11	Astro Menthol King (BPG)-Singapore,Thailand,Malaysia
		12	Astro Menthol King-Singapore,Thailand,Malaysia
		13	Astro Platinum (Hard Pack)-Singapore,Thailand,Malaysia
		14	ASTRO PREMIUM GOLD (Hard Pack)
		15	ASTRO PREMIUM MENTHOL (Hard Pack)
		16	Bonus Filter King (2x25)-Singapore,Thailand,Malaysia
		17	Bonus Filter King-Singapore,Thailand,Malaysia
		18	BONUS MENTHOL 100's (Soft Pack)
		19	Bonus Menthol King (2x25)-Singapore,Thailand,Malaysia
		20	Bonus Menthol King-Singapore,Thailand,Malaysia
		21	Cannon Menthol 100s-Singapore,Thailand,Malaysia
		22	MEMPHIS FILTER KING (Hard Pack)
		23	MEMPHIS MENTHOL 100s (Soft Pack)
		24	One Filter King-Singapore,Thailand,Malaysia
		25	One Menthol King-Singapore,Thailand,Malaysia

**C. PEZA-REGISTERED MANUFACTURERS OF CIGARETTES
(UPDATED AS OF MARCH 08, 2024)**

NAME OF TAXPAYER			BRAND NAME/VARIANT
1	BAISEN GLOBAL CORP.	1	6th Sense Menthol- Singapore
		2	6th Sense Menthol- Vietnam
		3	6th Sense Red- Singapore
		4	6th Sense Red- Vietnam
		5	6th Sense Silver- Singapore
		6	6th Sense Silver- Vietnam
		7	9th Century Blend Red- Singapore
		8	9th Century Blend Red- Vietnam
		9	9th Century Blue- Vietnam
		10	9th Century Blue- Singapore
		11	9th Century Menthol- Singapore
		12	9th Century Menthol- Vietnam
		13	9th Century Red- Singapore
		14	9th Century Red- Vietnam
		15	A380 Blue- Singapore
		16	A380 Blue- Vietnam
		17	A380 Menthol- Singapore
		18	A380 Menthol- Vietnam
		19	A380 Red- Singapore
		20	A380 Red- Vietnam
		21	M Blue- Singapore
		22	M Blue- Vietnam
		23	M Classic- Singapore
		24	M Classic- Vietnam
		25	M Gold- Singapore
		26	M Gold- Vietnam
		27	M Menthol- Singapore
		28	M Menthol- Vietnam
		29	Platinum Leaf- Brunei
		30	Platinum Leaf- Indonesia
		31	Platinum Leaf-Malaysia
		32	Platinum Leaf-Taiwan
		33	Promax Charcoal- Singapore
		34	Promax Charcoal- Vietnam
		35	Promax Menthol- Singapore
		36	Promax Menthol- Vietnam
		37	Promax Red- Singapore
		38	Promax Red- Vietnam
		39	Soho Puass Charcoal- Singapore
		40	Soho Puass Charcoal- Vietnam
		41	Soho Puass Menthol- Singapore
		42	Soho Puass Menthol- Vietnam
		43	Soho Puass Red- Singapore
		44	Soho Puass Red- Vietnam
		45	Summer Cigarettes - Taiwan
		46	Autumn Leaves Cigarettes - Taiwan
		47	Queen Finest Tobacco Blend - Taiwan
		48	Platinum Leaf Cigarettes - Malaysia
		49	Saat - Malaysia
2	FOURTHSTRIPE MANUFACTURING CORP.		NO BRAND/S REGISTERED
3	GOLD TREE TOBACCO MANUFACTURING CORP.	1	DJ Mix Apple Green Menthol (Hard Pack)-South East Asia
		2	DJ Mix Cyber Red (Hard Pack)-South East Asia
		3	DJ Mix Lemon Yellow (Hard Pack)-South East Asia
		4	DJ Mix Strawberry Red (Hard Pack)-South East Asia
		5	LIK Premium (Hard Pack)-South East Asia
		6	Peel Coconut Capsule (Hard Pack)-South East Asia
		7	Peel Green Apple Capsule Cigarette
		8	Peel Kyoho Capsule Cigarette
		9	Peel Melon Capsule (Hard Pack)-South East Asia
		10	Peel Orange Capsule Cigarette
		11	Peel Red Wine Capsule (Hard Pack)-South East Asia
4	GOLDEN LEAF MANUFACTURING INTERNATIONAL INC		NO BRAND/S REGISTERED

5	HONGCIM INT'L CORP.		NO BRAND/S REGISTERED
		1	Camel (Non-Filter) Soft Pack (69s SFP 20s)- Duty Free
		2	Camel (Non-Filter) Soft Pack (69s SFP 20s)- South Africa
		3	CAMEL 100s BLUE (97s CPB 20s) (Crush Proof Box in 20's)THAILAND
		4	Camel 100s Yellow Crush Proof Box (97s CPB 20s)- Thailand
		5	Camel Activate Crush Proof Box (83s CPB 10s)- Bolivia
		6	Camel Activate Double Crush Proof Box (83s CPB 10s)- Bolivia
		7	Camel Activate Double Crush Proof Box (83s CPB 10s)- South Africa
		8	Camel Activate Mint and Berry Crush Proof Box (83s CPB 10s)- South Africa
		9	Camel Activate Round Corner Box (83s ROC 20s)- Duty-Free
		10	Camel Blue (400s) Round Corner Box (83s ROC 20s)- Duty- Free
		11	Camel Blue Crush Proof Box (83s COB 20s)-Thailand
		12	Camel Blue Crush Proof Box (83s CPB 10s)- Bolivia
		13	Camel Blue Crush Proof Box (83s CPB 20s)- Maldives
		14	Camel Blue Crush Proof Box (83s CPB 20s)- Singapore
		15	Camel Blue Round Corner Box (83s ROC 20s)- Duty-Free
		16	Camel Blue Round Corner Box (83s ROC 20s)- Korea
		17	CAMEL BLUE (ROUND CORNER BOX in 20s)HONGKONG
		18	Camel Compact Blue Soft Pack (83s SFP 20s)- Thailand
		19	Camel Deep Blue (8) Crush Proof Box (83s CPB 20s)-Hongkong
		20	CAMEL DEEP BLUE (CRUSH PROOF BOX)HONG KONG
		21	Camel Evolution Superslims 1mg Front Round Corner (99s FRC 20s)- Korea
		22	CAMEL EXTRA MENTHOL LONGS (CRUSH PROOF BOX in 20s)SINGAPORE
		23	Camel Extra Menthol Crush Proof Box (83s CPB 20s)- Singapore
		24	Camel Filter Crush Proof Box (83s CPB 20s)- Malaysia D/F
		25	Camel Filter Crush Proof Box (83s CPB 20s)- Singapore
		26	Camel Filters Long Crush Proof Box (97s CPB 20s)- Singapore
		27	Camel Filters Round Corner Box (83s ROC 20s)- Korea
		28	Camel Green Crush Proof Box (83s COB 20s)- Thailand
		29	Camel Menthol Blast Crush Proof (83s CPB 20s)- Singapore
		30	Camel Menthol Blast Longs Crush Proof Box (97s CPB 20s)- Singapore
		31	Camel Menthol Crush Proof Box (83s CPB 20s)- Singapore
		32	Camel Menthol Longs Crush Proof Box (97s CPB 20s)- Singapore
		33	CAMEL MINT POP (CRUSH PROOF BOX)HONG KONG
		34	Camel Mint Pop (8) Crush Proof Box (83s CPB 20s)- Hongkong
		35	Camel Non-Filter Crush Proof Box (69s CPB 20s)- Singapore
		36	Camel Non-Filter Soft Pack (69s SFP 20s)- Duty-Free
		37	CAMEL PARADISE (83s ROC 20s) (Round Corner Box)KOREA
		38	Camel Purple Blast Crush Proof Box (83s CPB 20s)- Singapore
		39	Camel Purple Blast Longs Crush Proof Box (97s CPB 20s)- Singapore
		40	Camel Purple Eclipse Crush Proof Box (83s CPB 20s)- Thailand
		41	Camel Tropical Blast Crush Proof Box (83s CPB 20s)- Singapore
		42	Camel White Crush Proof Box (83s CPB 20s)- Singapore
		43	Camel White Longs Crush Proof Box (97s CPB 20s)- Singapore
		44	Camel Yellow (400s) Round Corner Box (83s ROC 20s)- Duty- Free
		45	Camel Yellow Crush Proof Box (83s COB 20s)- Thailand
		46	Camel Yellow Crush Proof Box (83s CPB 10s) Bolivia
		47	Camel Yellow Crush Proof Box (83s CPB 20s)- Maldives
		48	Camel Yellow Round Corner Box (83s ROC 20s)- Duty-Free
		49	Caster 4 Superslims Front Round Corner (99s FRC 20s)- Mongolia
		50	Caster Harmonic 3 Crush Proof Box (83s ROC 20s)- Duty- Free
		51	Caster Symphonic 5 Crush Proof Box (83s CPB 20s)- Duty-Free
		52	Caster Symphonic Crush Proof Box (83s CPB 20s)- Singapore
		53	Doral Full Flavor Crush Proof Box (97s CPB 20s)- Micronesia
		54	Doral Gold Crush Proof Box (97s CPB 20s)- Micronesia
		55	Doral Menthol Gold Crush Proof Box (97s CPB 20s)- Micronesia
		56	LD Banana Capsule Round Corner Box (83s ROC 20s)- Malaysia
		57	LD Blue Crush Proof Box (83s CPB 20s)- Korea
		58	LD Blue Crush Proof Box (83s CPB 20s)- Maldives
		59	LD Blue Crush Proof Box (83s CPB 20s)- Singapore
		60	LD Blue Longs Crush Proof Box (97s CPB 20s)- Korea
		61	LD Blue Longs Crush Proof Box (97s CPB 20s)- Singapore
		62	LD Blue Round Corner Box (83s ROC 20s)- Malaysia
		63	LD Blue Round Corner Box (83s ROC 20s)- Malaysia D/F
		64	LD Capsules (Green Flow) Round Corner Box (83s ROC 20s)- Malaysia
		65	LD Capsules (Purple Zoom) Round Corner Box (83s ROC 20s)- Malaysia
		66	LD Capsules (Purple Zoom) Round Corner Box (83s ROC 20s)- Malaysia D/F
		67	LD Capsules (Red Flow) Round Corner Box (83s ROC 20s)- Malaysia
		68	LD Capsules (Zoom) Corner Box (83s ROC 20s)- Malaysia
		69	LD Capsules (Zoom) Round Corner Box (83s ROC 20s)- Malaysia D/F
		70	LD Citrus Capsule Round Corner Box (83s ROC 20s)- Malaysia

71	LD Cool Blast Longs Crush Proof Box (97s CPB 20s)- Singapore
72	LD Fresh 2 Front Round Corner (99s FRC 20s)- Korea
73	LD Frozen Blast Crush Proof Box (83s CPB 20s)- Singapore
74	LD Frozen PurpleCrush Proof Box (83s CPB 20s)- Singapore
75	LD FROZEN PURPLE LONGS (97s CPB 20s) (Crush Proof Box)SINGAPORE
76	LD Frozen Zoom Crush Proof Box (83s CPB 20s)- Singapore
77	LD Melody (1) Round Corner Box (83s ROC 20s)- Korea
78	LD Menthol Crush Proof Box (83s CPB 20s)- Singapore
79	LD Menthol Longs Crush Proof Box (97s CPB 20s)- Singapore
80	LD Menthol Round Corner Box (83s ROC 20s)- Malaysia
81	LD Option Crush Proof Box (83s CPB 10s)- Bolivia
82	LD Red 100s Crush Proof Box (97s CPB 20s)- Malaysia
83	LD Red Crush Proof Box (83s CPB 20s)- Maldives
84	LD Red Crush Proof Box (83s CPB 20s)- Singapore
85	LD Red Longs Crush Proof Box (97s CPB 20s)- Singapore
86	LD Red Round Corner Box (83s ROC 20s)- Malaysia
87	LD Red Round Corner Box (83s ROC 20s)- Malaysia D/F
88	LD Super Slims Xylo Front Round Corner (99s FRC 20s)- Korea
89	LD Superslims Melody Front Round Corner (99s FRC 20s)- Korea
90	LD Waikiki Duo (1) Round Corner Box (83s ROC 20s)- Korea
91	LD WHITE (ROUND CORNER BOX in 20's)MALAYSIA
92	LD Xylo (1) Round Corner Box (83s ROC 20s)- Korea
93	Mevius (Option) Round Corner Box (83s ROC 20s)- Malaysia D/F
94	Mevius Capsules (Menthol Duo) Round Corner Box (83s ROC 20s)- Malaysia
95	Mevius Capsules (Menthol Duo) Round Corner Box (83s ROC 20s)- Malaysia D/F
96	Mevius E-Style 3 Front Round Corner (83s FRC 20s)- Korea
97	Mevius E-Style 6 Front Round Corner (83s FRC 20s)- Korea
98	Mevius Inazuma Mint Purple Blast Crush Proof Box (97s CPB 20s)- Singapore
99	Mevius Kiwami Round Corner Box (83s ROC 20s)- Malaysia
100	MEVIUS LBS 2.0 CITRO WAVE (83s ROC 20s) (Round Corner Box in 20s)KOREA
101	MEVIUS LBS 2.0 HABANA CRUSH (83s ROC 20s) (Round Corner Box)KOREA
102	Mevius LBS 2.0 Ice Banana (2mg) Round Corner Box (83s ROC 20s)- Korea
103	MEVIUS LBS 2.0 ICE FIZZ (99s FRC20s) (Front Round Corner)KOREA DUTY FREE
104	Mevius LBS 2.0 Ice Fizz (Superslims) Front Round Corner (99s FRC 20s)- Korea
105	Mevius LBS 2.0 Max Yellow Super Slims Front Round Corner (99s FRC 20s)- Korea
106	MEVIUS LBS 2.0 MIDNIGHT CHILL (83s ROC20s) (Front Round Corner)CAMBODIA
107	Mevius LBS 2.0 Sparkling Dew (3mg) Round Corner Box (83s ROC 20s)- Korea
108	Mevius LBS Bana Super Slims 1 Front Round Corner (99s FRC 20s)- Korea
109	Mevius LBS Blue Round Corner Box (83s ROC 20s)- Korea
110	Mevius LBS Freezy Dew Front Round Corner (99s FRC 20s)- Cambodia
111	Mevius LBS Ice Storm 5 Round Corner Box (83s ROC 20s)- Korea
112	Mevius LBS Long Island (1 mg) Round Corner Box (83s ROC 20s)- Korea
113	Mevius LBS Max Yellow (1 mg) Round Corner Box (83s ROC 20s)- Korea
114	Mevius LBS Max Yellow Round Corner Box (83s ROC 20s)- Hongkong
115	Mevius LBS Mix Green (Super slim) Front Round Corner (99s FRC 20s)- Mongolia
116	MEVIUS LBS MIX GREEN 1 (ROUND CORNER BOX in 20s)DUTY FREE
117	Mevius LBS Mix Green 1 Round Corner Box (83s ROC 20s)- Korea
118	Mevius LBS Mix Green Front Round Corner (99s FRC 20s)- Malaysia
119	Mevius LBS Purple 6 Round Corner Box (83s ROC 20s)- Korea
120	Mevius LBS Sparkling Mix 5 Round Corner Box (83s ROC 20s)- Korea
121	Mevius LBS Sunset Beach Round Corner Box (83s ROC 20s)- Korea
122	Mevius LBS Tropical Mix 3 Round Corner Box (83s ROC 20s)- Korea
123	Mevius LBS Yellow (Super slim) Front Round Corner (99s FRC 20s)- Mongolia
124	Mevius LBS Yellow 1 Round Corner Box (83s ROC 20s)- Duty-Free
125	Mevius LBS Yellow 1 Round Corner Box (83s ROC 20s)- Korea
126	Mevius LBS Yellow 3 Round Corner Box (83s ROC 20s)- Duty-Free
127	Mevius LBS Yellow 3 Round Corner Box (83s ROC 20s)- Korea
128	Mevius LBS Yellow Front Round Corner (99s FRC 20s)- Cambodia
129	Mevius LBS Yellow Front Round Corner (99s FRC 20s)- Malaysia
130	Mevius LBS Yellow Super Slims 1 Front Round Corner (99s FRC 20s)- Korea
131	Mevius LSS Blizzard Mint Round Corner Box (83s ROC 20s)- Hongkong
132	Mevius LSS Blizzard Mint Round Corner Box (83s ROC 20s)- Hongkong D/F
133	Mevius LSS Blizzard Mint Round Corner Box (83s ROC 20s)- Macau/Macao
134	Mevius LSS Menthol White Round Corner Box (83s ROC 20s)- Malaysia
135	Mevius LSS One Side Slide Horizontal (83s SSH 20s)-Korea
136	Mevius LSS One Side Slide Horizontal (SSH)(83s SSH 20s)- Duty-Free
137	Mevius LSS Wind Blue Round Corner Box (83s ROC 20s)- Malaysia
138	Mevius LSS Wind Blue Side Slide Horizontal (83s SSH 20s)-Korea
139	Mevius LSS Wind Blue Side Slide Horizontal (SSH)(83s SSH 20s)- Duty-Free
140	Mevius Menthol Blue Crush Proof Box (99s CPB 20s)- Malaysia
141	Mevius Menthol Round Corner Box (83s ROC 20s)- Malaysia
142	Mevius Menthol Round Corner Box (83s ROC 20s)- Malaysia D/F
143	Mevius Menthol Soft Pack (83s SFP 20s)- Malaysia

144	Mevius One 1 Round Corner Box (83s ROC 20s)- Duty-Free
145	Mevius One Round Corner Box (83s ROC 20s)- Korea
146	MEVIUS ONE LONGS (ROUND CORNER BOX in 20s)KOREA
147	MEVIUS OPTION 2 5 (83s ROC 20s)DUTY FREE
148	Mevius Option 2 Round Corner Box (83s ROC 20s)- Hongkong
149	Mevius Option 2 Round Corner Box (83s ROC 20s)- Hongkong D/F
150	Mevius Option 2 Yellow Red Round Corner Box (83s ROC 20s)- Cambodia
151	Mevius Option Blue Amber Round Corner Box (83s ROC 20s)- Duty-Free
152	Mevius Option Blue Purple Crush Proof Box (83s CPB 20s)- Singapore
153	Mevius Option Blue Red Crush Proof Box (83s CPB 20s)- Singapore
154	Mevius Option Blue Red Round Corner Box (83s ROC 20s)- Duty-Free
155	Mevius Option Blue Sparkle Round Corner Box (83s ROC 20s)- Duty-Free
156	Mevius Option Duo Purple Crush Proof Box (83s CPB 20s)- Singapore
157	MEVIUS OPTION FIZZY DEW (83s ROC 20s) (Round Corner Box in 20s)DUTY FREE
158	Mevius Option Fizzy Dew Crush Proof Box (83s ROC 20s)- Singapore
159	Mevius Option Purple (8) Round Corner Box (83s ROC 20s)- Duty-Free
160	Mevius Option Purple 1 Front Round Corner (99s FRC 20s)- Duty-Free
161	Mevius Option Purple 5 Round Corner Box (83s ROC 20s)- Duty-Free
162	MEVIUS OPTION PURPLE 5 (ROUND CORNER BOX in 20s)HONG KONG DUTY FREE
163	Mevius Option Purple 8 Round Corner Box (83s ROC 20s)- Duty-Free
164	MEVIUS OPTION PURPLE 8 (83s ROC 20s)HONG KONG DUTY FREE
165	Mevius Option Purple Crush Proof Box (83s CPB 20s)- Singapore
166	Mevius Option Purple Front Round Corner (99s FRC 20s)- Taiwan
167	Mevius Option Purple LSS Front Round Corner (99s FRC 20s)- Cambodia
168	Mevius Option Purple Round Corner Box (83s ROC 20s)- Cambodia
169	Mevius Option Purple Round Corner Box (83s ROC 20s)- Duty-Free
170	Mevius Option Purple Round Corner Box (83s ROC 20s)- Thailand
171	Mevius Option2 Round Corner Box (83s ROC 20s)- Duty-Free
172	Mevius Original 8 Round Corner Box (83s ROC 20s)- Duty-Free
173	Mevius Original Blue (10) Round Corner Box (83s ROC 20s)- Duty-Free
174	Mevius Original Blue Crush Proof Box (83s CPB 20s)- Singapore
175	Mevius Original Blue Round Corner Box (83s ROC 20s)- Malaysia
176	Mevius Original Blue Round Corner Box (83s ROC 20s)- Malaysia D/F
177	Mevius Original Blue Round Corner Box (83s ROC 20s)- Thailand
178	Mevius Original Menthol Crush Proof Box (83s CPB 20s)- Singapore
179	Mevius Original Menthol Round Corner Box (83s ROC 20s)-Duty-Free
180	Mevius Original Round Corner Box (83s ROC 20s)- Cambodia
181	Mevius Original Round Corner Box (83s ROC 20s)- Korea
182	MEVIUS QUATRO.MIX (ROUND CORNER BOX in 20s)MALAYSIA
183	Mevius Sky Blue (7) Round Corner Box (83s ROC 20s)- Duty-Free
184	Mevius Sky Blue (Jeju) Round Corner Box (83s ROC 20s)- Duty-Free
185	Mevius Sky Blue 6 Round Corner Box (83s ROC 20s)- Duty-Free
186	Mevius Sky Blue 6 Soft Pack (83s SFP 20s)- Duty-Free
187	Mevius Sky Blue Crush Proof Box (83s CPB 20s)- Singapore
188	Mevius Sky Blue Longs Round Corner Box (97s ROC 20s)- Korea
189	Mevius Sky Blue Round Corner Box (83s ROC 20s)- Cambodia
190	Mevius Sky Blue Round Corner Box (83s ROC 20s)- Korea
191	Mevius Sky Blue Round Corner Box (83s ROC 20s)- Malaysia
192	Mevius Sky Blue Round Corner Box (83s ROC 20s)- Malaysia D/F
193	Mevius Sky Blue Round Corner Box (83s ROC 20s)- Maldives
194	Mevius Sky Blue Round Corner Box (83s ROC 20s)- Thailand
195	Mevius Sky Blue Soft Pack (83s SFP 20s)- Korea
196	Mevius White Crush Proof Box (83s CPB 20s)- Singapore
197	Mevius Wind Blue (4) Round Corner Box (83s ROC 20s)- Duty-Free
198	Mevius Wind Blue 3 Round Corner Box (83s ROC 20s)- Duty-Free
199	Mevius Wind Blue Crush Proof Box (83s CPB 20s)- Singapore
200	Mevius Wind Blue Round Corner Box (83s ROC 20s)- Korea
201	Mevius Wind Blue Round Corner Box (83s ROC 20s)- Malaysia D/F
202	MIGHTY MENTHOL 100s (97s CPB 20s) (Crush Proof Box in 20s)DUTY-FREE
203	More Blue Round Corner Box (83s ROC 20s)- Malaysia
204	MORE MENTHOL (CRUSH PROOF BOX in 20s)SINGAPORE
205	More Red Round Corner Box (83s ROC 20s)- Malaysia
206	MORE RED (CRUSH PROOF BOX in 20s)SINGAPORE
207	Mevius Option Purple Front Round Corner (99s FRC 20s)- Duty-Free
208	Seven Stars Charcoal Filter 10 Crush Proof Box (83s CPB 20s)- Duty-Free
209	Seven Stars Charcoal Filter 13 Crush Proof Box (83s CPB 20s)- Duty-Free
210	Seven Stars Charcoal Filter 7 Soft Pack (83s SFP 20s)- Duty-Free
211	Seven Stars Original Crush Proof Box (83s CPB 20s)- Singapore
212	Winston (Non-Filter) Soft Pack (69s SFP 20s)- Malaysia
213	Winston Blue Crush Proof Box (83s CPB 10s)- Kosovo
214	Winston Blue Crush Proof Box (83s CPB 20s)- Singapore
215	Winston Blue Crush Proof Box (83s CPB 20s)- Thailand
216	Winston Blue Longs Crush Proof Box (97s CPB 20s)- Singapore

		217	WINSTON BLUE LONG (CRUSH PROOF BOX in 20s)HONGKONG
		218	Winston Blue Round Corner Box (83s ROC 20s)- Duty-Free
		219	Winston Blue Round Corner Box (83s ROC 20s)- Malaysia
		220	Winston Blue Round Corner Box (83s ROC 20s)- Malaysia D/F
		221	Winston Capsules (Duo Purple) Round Corner Box (83s ROC 20s)- Malaysia
		222	Winston Capsules (Duo Purple) Round Corner Box (83s ROC 20s)- Malaysia D/F
		223	Winston Classic Crush Proof Box (83s CPB 20s)- Singapore
		224	Winston Classic Longs Crush Proof Box (97s CPB 20s)- Singapore
		225	WINSTON CLASSIC LONG (ROUND CORNER BOX in 20s)HONGKONG
		226	Winston Classic Round Corner Box (83s ROC 20s)- Duty-Free
		227	Winston Classic Soft Pack (83s SFP 20s)- Hongkong
		228	Winston Compact Blue Soft Pack (83s SFP 20s)- Thailand
		229	Winston Compact Green Soft Pack (83s SFP 20s)- Thailand
		230	Winston Compact Red Soft Pack (83s SFP 20s)- Thailand
		231	WINSTON FRESH MIX (CRUSH PROOF BOX in 20s)HONGKONG
		232	WINSTON LEGEND BLUE (83s CPB 10s) (Crush Proof Box in 10s)KOSOVO
		233	Winston Menthol Crush Proof Box (83s CPB 20s)- Singapore
		234	Winston More Blue Round Corner Box (83s ROC 20s)- Hongkong
		235	Winston More Menthol Ice Round Corner Box (83s ROC 20s)- Hongkong
		236	Winston More Red Round Corner Box (83s ROC 20s)- Hongkong
		237	Winston Move Blue Round Corner Box (83s ROC 20s)- Hongkong
		238	Winston Move Red Round Corner Box (83s ROC 20s)- Hongkong
		239	Winston Option Purple Round Corner Box (83s ROC 20s)- Cambodia
		240	Winston Purple Duo Crush Proof Box (83s CPB 20s)- Singapore
		241	Winston Purple Mint Round Corner Box (83s ROC 20s)- Hongkong
		242	Winston Purple Mint Round Corner Box (83s ROC 20s)- Macau/Macao
		243	Winston Red 100s Crush Proof Box (97s CPB 20s)- Cambodia
		244	Winston Red Round Corner Box (83s ROC 20s)- Malaysia
		245	Winston Red Round Corner Box (83s ROC 20s)- Malaysia D/F
		246	Winston Sparkle Round Corner Box (83s ROC 20s)- Hongkong
		247	Winston Superslims Option Blue (Front Round Corner) Cambodia
		248	Winston Symphonic Front Round Corner (99s FRC 20s)- Taiwan
		249	WINSTON YELLOW MIX (CRUSH PROOF BOX in 10s)BOLIVIA
		250	Winston Wild Mint Round Corner Box (83s ROC 20s)- Macau/Macao
7	MAGNUM TOBACCO MANUFACTURING CORP	1	LIQUN (KS FLIP TOP BOX in 20's) (Vietnam)
		2	Magnum Luxury (Full)-Hard Pack(Vietnam)
		3	Magnum Luxury (Lights)-Hard Pack(Vietnam)
		4	Magnum Luxury (Menthol)-Hard Pack(Vietnam)
8	NOBLE LEAF MANUFACTURING INC		NO BRAND/S REGISTERED
9	ONE SUBIC PREMIER MANUFACTURING CORP.		NO BRAND/S REGISTERED
10	PAN SUBIC BROTHERS MANUFACTURING CORP		NO BRAND/S REGISTERED
11	PRUDENCE DEVELOPMENT & MANAGEMENT CORPORATION	1	GOLDEN DEER KING SIZE in Hard Pack 20's- Singapore
		2	EIGHT KING SIZE in Hard Pack 20's- Paramaribo Suriname / South Africa
		3	YNOT VIRGINIA TOBACCO in Hard Pack 20's- Nigeria/South Africa
12	THAITIAN CIGARETTE AND TOBACCO CORPORATION		NO BRAND/S REGISTERED
13	TM8 ENTERPRISES INC.	1	Fort (Full Flavor) (20's Soft Pack)- UAE
		2	Fort Menthol 100's (20's Soft Pack)- UAE
		3	Troy (Premium Red American Blend) (20's Hard Pack)- UAE
		4	Wolfgang (American Premium Blend) (20's Hard Pack)- UAE

**D. IMPORTERS OF CIGARETTES
(UPDATED AS OF MARCH 08, 2024)**

NAME OF TAXPAYER		BRAND NAME/VARIANT	
1	20 S INC.	1	Huanghelou (Soft Pack 20's)
		2	Huanghelou 1916 (Hard Pack 20's)
		3	Rgd (Black) (Hard Pack 20's)
		4	Rgd (Red) (Hard Pack 20's)
		5	Rgd (White) (Hard Pack 20's)
2	DUTY FREE PHILIPPINES	1	Capri Superslims Menthol
		2	Chung Hwa Filter Hard
		3	Chung Hwa Filter Soft
		4	Dunhill Blue
		5	Dunhill Green
		6	Dunhill Red
		7	Dunhill Release
		8	Dunhill Switch
		9	Dunhill White
		10	Esse Blue Superslims
		11	Esse Change
		12	Esse Change (Light Blue)
		13	Esse Green
		14	Esse Soo
		15	Esse Special Gold
		16	Lucky Strike Click and Roll
		17	Lucky Strike Original Blue
		18	Lucky Strike Original Red
		19	Marlboro Black Menthol
		20	Marlboro Flavor Mix
		21	Marlboro Gold
		22	Marlboro Gold 400s (2 Ctns.) In Two Reams
		23	Marlboro Ice Blast
		24	Marlboro Red
		25	Marlboro Red 400s (2 Ctns.) In Two Reams
		26	Marlboro White Menthol
		27	Mevius Crystal
		28	Mevius Option Duo
		29	Mevius Sky Blue
		30	Mevius Wind Blue
		31	Peony
		32	Phenix
		33	State Express 555 Gold
		34	Winston Blue
		35	Winston Red
3	GOLDTREE IMPORT & EXPORT INC.		NO BRANDS REGISTERED
4	INDIGO DISTRIBUTION CORP.	1	Guiyan (15 Yellow)-Hard Pack
		2	Guiyan (30 Brown)-Hard Pack
		3	Guiyan (30 Yellow)-Hard Pack
		4	Guiyan (Kua Yue Black)-Hard Pack
		1	Camel (Blue) Crush Proof Box 20's
		2	Camel (Menthol) Crush Proof Box 20's
		3	Camel (Yellow) Crush Proof Box 10's
		4	Camel (Yellow) Crush Proof Box 20's
		5	Camel Yellow Soft Pack 10's
		6	Camel Yellow Soft Pack 20's

5	JT INTERNATIONAL (PHILIPPINES)	7	Mevius Kiwami (Round Corner Box In 20's)
		8	Mevius Option Duo Round Corner Box 20's
		9	Mevius Original Blue Round Corner Box 20's
		10	Mevius Sky Blue Round Corner Box 20's
		11	Mevius Wind Blue Round Corner Box 20's
		12	Mighty Menthol 100's (Crush Proof Box)
		13	Mighty Menthol 100's Bevel Box 20's
		14	Mighty Menthol 100's Hard Pack 20's
		15	Mighty Menthol 100's Max Cool Crush Proof Box
		16	MIGHTY MENTHOL 100's (Crush Proof Box) 20's
		17	Mighty Menthol 100's Round Corner Box
		18	Winston (Blue) Crush Proof Box 10's
		19	Winston (Blue) Round Corner Box 20's
		20	Winston (Caster) Round Corner Box 20's
		21	Winston (Extreme) Mint Crush Proof Box 10's
		22	Winston (Extreme) Mint Round Corner Box 10's
		23	Winston (Extreme) Mint Round Corner Box 20's
		24	Winston (Purple) Mint Round Corner Box 20's
		25	Winston (Red) Crush Proof Box 10's
		26	Winston (Red) Round Corner Box 20's
		27	Winston (Red)(Camouflage LEP) RBC 20's
		28	Winston Burst Max (2x10's, CPB)
		29	Winston Caster 2x10's
		30	Winston Limited Edition Red Round Corner Box 20's
		31	Winston Mint Burst Max Crush Proof Box 10's
		32	Winston Mint Burst Max Round Corner Box 20's
		33	Winston Original Red (Round Corner Box) 20's
		34	Winston Red Soft Pack 20's
		35	Winston (Caster) Crush Proof Box 10's
6	KENSTAND PHILIPPINES INC.	1	Bohem Cigar Slim Fit Hard Packaging
		2	Concord Gold (Hard Pack)
		3	Concord Menthol 100s (Hard Pack)
		4	Concord Red
		5	Esse Blue
		6	Esse Green
		7	Esse Pop
		8	Esse Pop Ice Wave
		9	Sense Pop
		10	Sense Pop Infinite Menthol (100's)
7	PHIL-ONE EXTREME CORP.	1	Septwolves (Blue Diamond))
		2	Septwolves (Blue Pack)
		3	Septwolves (Gray Soft Pack)
		4	Septwolves (Red Hard Pack)
		5	Septwolves (Red Soft Pack)
		6	Septwolves (White Pack)
8	PMFTC INC.		NO BRAND/S REGISTERED
9	REALWAY INTERNATIONAL PHIL. CORP.	1	Chungwa King Size Cigarette
		2	Double Happiness King Size Cigarettes
		3	GD (Have A Good Day) King Size Cigarette-Charcoal Filter
		4	GD (Have A Good Day) King Size Cigarette-Menthol
		5	GD (Have A Good Day) King Size Cigarette-Red
10	STABLE EAST TOBACCO TRADING CORPORATION	1	Taishan (Wang Yue)
		2	Taishan (Xin Yue)
		3	Taishan (Yan Yue)
		1	Furongwang (Hard Pack)
		2	HUANG JIN YE (BAINIAN NONGXIANG) (in Hard Pack 20's)
		3	HUANG JIN YE (LE TU) (in Hard Pack 20's)

11	SUNSHINE BAY PHILIPPINES INC.	4	HUANG JIN YE (ORIGINAL) (in Hard Pack 20's)
		5	Peel Greek Yogurt (Hard Pack)
		6	Peel Green Apple (Hard Pack)
		7	Peel Kyoho (Hard Pack)
		8	Peel Lemon Honey (Hard Pack)
		9	Peel Orange (Hard Pack)
		10	Peel Red Wine (Hard Pack)
12	TOBMAS TOBACCO TRADING		NO BRAND/S REGISTERED
13	VIDDA RESOURCES INC.	1	Fort Full Flavor" In Soft Pack 20's
		2	Fort Menthol 100's" In Soft Pack 20's
		3	TROY COOL MENTHOL 100's in Hard Pack 20's
		4	Troy Gold Original Blend In Hard Pack 20's
		5	Troy Premium Red American Blend In Hard Pack 20's
		6	Wolfgang American Premium Blend In Hard Pack 20's
		7	Wolfgang Fresh Green Menthol In Hard Pack 20's
		8	Wolfgang Premium Black Menthol In Hard Pack 20's
14	WINNING TOUCH INTERNATIONAL MARKETING INC.	1	Century (Hard Packaging)
		2	Dunhill (Blue)-Hard Pack
		3	Dunhill (Red)-Hard Pack
		4	Dunhill Release-Hard Pack
		5	Lucky Strike Gold-Hard Pack
		6	Lucky Strike Ice Cube-Hard Pack
		7	Lucky Strike Red-Hard Pack
15	ZHONGDINGTONG INTERNATIONAL TRADE PHILIPPINES CORP.	1	Pride International Blue American Blend (Hard Pack 20's)
		2	Pride Kuanzhai Haoyun Chuanbei & Loquat (Hard Pack 20's)
		3	Pride Kuanzhai Pingan (Hard Pack 20's)
		4	Pride Kuanzhai Wuliang aroma (Hard Pack 20's)

E. MANUFACTURERS OF VAPOR PRODUCTS (UPDATED AS OF MARCH 8, 2024)		
NAME OF TAXPAYER		BRAND NAME/VARIANT
1	AKEESHA MANUFACTURING AND TRADING CORP.	1 DOUBLE BARREL CC (24mg, 60ml)
		2 DOUBLE BARREL CHM (24mg, 60ml)
		3 DOUBLE BARREL MC (24mg, 60ml)
		4 DOUBLE BARREL NTAV (24mg, 60ml)
		5 DOUBLE BARREL RELOADED ULTRA KOR SHV (24mg, 30ml)
		6 DOUBLE BARREL RELOADED ULTRA MNG LY (24mg, 30ml)
		7 DOUBLE BARREL RELOADED ULTRA MNG LY (24mg, 30ml)
		8 DOUBLE BARREL RELOADED ULTRA PURPLE DELIGHT (24mg, 30ml)
		9 DOUBLE BARREL RELOADED ULTRA SB SHK (24mg, 30ml)
		10 DOUBLE BARREL RELOADED ULTRA SHIROTA (24mg, 30ml)
		11 DOUBLE BARREL RELOADED ULTRA SPICY RED (24mg, 30ml)
		12 DOUBLE BARREL RELOADED ULTRA WILD ELIX (24mg, 30ml)
		13 DOUBLE BARREL SNS (24mg, 60ml)
		14 DOUBLE BARREL STS (24mg, 60ml)
		15 EQUILIBRIUM CAV (24mg, 60ml)
		16 EQUILIBRIUM ICD ULTRA AP3 (24mg, 30ml)
		17 EQUILIBRIUM ICD ULTRA BB (24mg, 30ml)
		18 EQUILIBRIUM ICD ULTRA BC (24mg, 30ml)
		19 EQUILIBRIUM ICD ULTRA GR (24mg, 30ml)
		20 EQUILIBRIUM ICD ULTRA MO (24mg, 30ml)
		21 EQUILIBRIUM ICD ULTRA MS (24mg, 30ml)
		22 EQUILIBRIUM ICD ULTRA SB (24mg, 30ml)
		23 EQUILIBRIUM ICD ULTRA WL (24mg, 30ml)
		24 EQUILIBRIUM MC (24mg, 60ml)
		25 EQUILIBRIUM MJA (24mg, 60ml)
		26 EQUILIBRIUM PURPLE C (24mg, 60ml)
		27 EQUILIBRIUM RY4 (24mg, 60ml)
		28 EQUILIBRIUM SV (24mg, 60ml)
		29 ILUSTRADO AV (12mg, 60ml)
		30 ILUSTRADO AV (24mg, 60ml)
		31 ILUSTRADO NYC (12mg, 60ml)
		32 ILUSTRADO NYC (24mg, 60ml)
		33 ILUSTRADO RY4 CB (12mg, 60ml)
		34 ILUSTRADO RY4 CB (24mg, 60ml)
		35 ILUSTRADO SW (12mg, 60ml)
		36 ILUSTRADO SW (24mg, 60ml)
		37 ILUSTRADO UB (12mg, 60ml)
		38 ILUSTRADO UB (24mg, 60ml)
		39 PREMIUM ILUSTRADO ICD BBG (24mg, 60ml)
		40 PREMIUM ILUSTRADO ICD CM (3mg, 60ml)
		41 PREMIUM ILUSTRADO ICD GR (3mg, 60ml)
		42 PREMIUM ILUSTRADO ICD MG (3mg, 60ml)
		43 PREMIUM ILUSTRADO ICD SB (3mg, 60ml)
		44 PREMIUM ILUSTRADO ICD WM (3mg, 60ml)
		45 PREMIUM ILUSTRADO LITE CC (12mg, 60ml)
		46 PREMIUM ILUSTRADO LITE CC (24mg, 60ml)
		47 PREMIUM ILUSTRADO LITE CC (6mg, 60ml)
		48 PREMIUM ILUSTRADO LITE MAV (12mg, 60ml)
		49 PREMIUM ILUSTRADO LITE MAV (24mg, 60ml)
		50 PREMIUM ILUSTRADO LITE MAV (6mg, 60ml)
		51 PREMIUM ILUSTRADO LITE NTS (12mg, 60ml)
		52 PREMIUM ILUSTRADO LITE NTS (24mg, 60ml)
		53 PREMIUM ILUSTRADO LITE NTS (6mg, 60ml)
		54 PREMIUM ILUSTRADO LITE SSC (12mg, 60ml)
		55 PREMIUM ILUSTRADO LITE SSC (24mg, 60ml)
		56 PREMIUM ILUSTRADO LITE SSC (6mg, 60ml)
		57 PREMIUM ILUSTRADO LITE UIC (12mg, 60ml)
		58 PREMIUM ILUSTRADO LITE UIC (24mg, 60ml)
		59 PREMIUM ILUSTRADO LITE UIC (6mg, 60ml)
		60 PREMIUM ILUSTRADO LITE VCR (12mg, 60ml)
		61 PREMIUM ILUSTRADO LITE VCR (24mg, 60ml)
		62 PREMIUM ILUSTRADO LITE VCR (6mg, 60ml)
		63 PREMIUM ILUSTRADO LITE VCR (6mg, 60ml)
2	BX VAPE JUICES	NO BRANDS REGISTERED
		1 CHOLO'S AIR AFTER SUNRISE (Disposable, 30mg, 10ml)
		2 CHOLO'S AIR BLACK RED ICE (Disposable, 30mg, 10ml)
		3 CHOLO'S AIR FRESHER RED (Disposable, 30mg, 10ml)
		4 CHOLO'S AIR ICE BLAST (Disposable, 30mg, 10ml)
		5 CHOLO'S AIR MIDNIGHT BURST (Disposable, 30mg, 10ml)
		6 CHOLO'S AIR ONE HIT WONDER (Disposable, 30mg, 10ml)

3 CHOLO'S DE CALIDAD JUICE BLENDS

7	CHOLO'S AIR PINK SUNDAY (Disposable, 30mg, 10ml)
8	CHOLO'S AIR PINK SUNDAY (Disposable, 30mg, 10ml)
9	CHOLO'S AIR SYMPHONY (Disposable, 30mg, 10ml)
10	CHOLO'S AIR VELVET MORNING (Disposable, 30mg, 10ml)
11	CHOLO'S AIR VIOLET SUNDAY (Disposable, 30mg, 10ml)
12	CHOLO'S BLEND BBG (15mg 20ml)
13	CHOLO'S BLEND BBG (25mg 20ml)
14	CHOLO'S BLEND BBG (50mg 20ml)
15	CHOLO'S BLEND DARK FROST (15mg 20ml)
16	CHOLO'S BLEND DARK FROST (25mg 20ml)
17	CHOLO'S BLEND DARK FROST (50mg 20ml)
18	CHOLO'S BLEND Disposable Pod BCI (3mg 10ml)
19	CHOLO'S BLEND Disposable Pod CBL (3mg 10ml)
20	CHOLO'S BLEND Disposable Pod LHD (3mg 10ml)
21	CHOLO'S BLEND Disposable Pod SIC (3mg 10ml)
22	CHOLO'S BLEND Disposable Pod SK (3mg 10ml)
23	CHOLO'S BLEND Disposable Pod SWM (3mg 10ml)
24	CHOLO'S BLEND Disposable Pod TIC (3mg 10ml)
25	CHOLO'S BLEND Disposable Pod VL (3mg 10ml)
26	CHOLO'S BLEND Disposable Pod WMI (3mg 10ml)
27	CHOLO'S BLEND Disposable Pod YKT (3mg 10ml)
28	CHOLO'S BLEND FZN (15mg 20ml)
29	CHOLO'S BLEND FZN (25mg 20ml)
30	CHOLO'S BLEND FZN (50mg 20ml)
31	CHOLO'S BLEND NYC (15mg 20ml)
32	CHOLO'S BLEND NYC (25mg 20ml)
33	CHOLO'S BLEND NYC (50mg 20ml)
34	CHOLO'S BLEND PBRY4 (15mg 20ml)
35	CHOLO'S BLEND PBRY4 (25mg 20ml)
36	CHOLO'S BLEND PBRY4 (50mg 20ml)
37	CHOLO'S BLEND RED SPLASH (15mg 20ml)
38	CHOLO'S BLEND RED SPLASH (25mg 20ml)
39	CHOLO'S BLEND RED SPLASH (50mg 20ml)
40	CHOLO'S BLEND RY4 (15mg 20ml)
41	CHOLO'S BLEND RY4 (25mg 20ml)
42	CHOLO'S BLEND RY4 (50mg 20ml)
43	CHOLO'S BLEND SBM (15mg 20ml)
44	CHOLO'S BLEND SBM (25mg 20ml)
45	CHOLO'S BLEND SBM (50mg 20ml)
46	CHOLO'S BLEND SW (15mg 20ml)
47	CHOLO'S BLEND SW (25mg 20ml)
48	CHOLO'S BLEND SW (50mg 20ml)
49	CHOLO'S BLEND THE MAN (15mg 20ml)
50	CHOLO'S BLEND THE MAN (25mg 20ml)
51	CHOLO'S BLEND THE MAN (50mg 20ml)
52	CHOLO'S BLEND YGT (15mg 20ml)
53	CHOLO'S BLEND YGT (25mg 20ml)
54	CHOLO'S BLEND YGT (50mg 20ml)
55	CHOLO'S BLEND DIAMOND AIC (12mg, 30ml per bottle)
56	CHOLO'S BLEND DIAMOND AIC (3mg, 30ml per bottle)
57	CHOLO'S BLEND DIAMOND AIC (6mg, 30ml per bottle)
58	CHOLO'S BLEND DIAMOND CB4 (12mg, 30ml per bottle)
59	CHOLO'S BLEND DIAMOND CB4 (3mg, 30ml per bottle)
60	CHOLO'S BLEND DIAMOND CB4 (6mg, 30ml per bottle)
61	CHOLO'S BLEND DIAMOND DARK FROST (12mg, 30ml per bottle)
62	CHOLO'S BLEND DIAMOND DARK FROST (3mg, 30ml per bottle)
63	CHOLO'S BLEND DIAMOND DARK FROST (6mg, 30ml per bottle)
64	CHOLO'S BLEND DIAMOND NEON ICE (12mg, 30ml per bottle)
65	CHOLO'S BLEND DIAMOND NEON ICE (3mg, 30ml per bottle)
66	CHOLO'S BLEND DIAMOND NEON ICE (6mg, 30ml per bottle)
67	CHOLO'S BLEND DIAMOND NYC (12mg, 30ml per bottle)
68	CHOLO'S BLEND DIAMOND NYC (3mg, 30ml per bottle)
69	CHOLO'S BLEND DIAMOND NYC (6mg, 30ml per bottle)
70	CHOLO'S BLEND DIAMOND PURPLE ICE (12mg, 30ml per bottle)
71	CHOLO'S BLEND DIAMOND PURPLE ICE (3mg, 30ml per bottle)
72	CHOLO'S BLEND DIAMOND PURPLE ICE (6mg, 30ml per bottle)
73	CHOLO'S BLEND DIAMOND RED ICE (12mg, 30ml per bottle)
74	CHOLO'S BLEND DIAMOND RED ICE (3mg, 30ml per bottle)
75	CHOLO'S BLEND DIAMOND RED ICE (6mg, 30ml per bottle)
76	CHOLO'S BLEND DIAMOND RY4 (12mg, 30ml per bottle)
77	CHOLO'S BLEND DIAMOND RY4 (3mg, 30ml per bottle)
78	CHOLO'S BLEND DIAMOND RY4 (6mg, 30ml per bottle)
79	CHOLO'S BLEND DIAMOND VAM (12mg, 30ml per bottle)
80	CHOLO'S BLEND DIAMOND VAM (3mg, 30ml per bottle)
81	CHOLO'S BLEND DIAMOND VAM (6mg, 30ml per bottle)
82	CHOLO'S BLEND DIAMOND YGT (12mg, 30ml per bottle)
83	CHOLO'S BLEND DIAMOND YGT (3mg, 30ml per bottle)

		84	CHOLO'S BLEND DIAMOND YGT (6mg, 30ml per bottle)
		85	CHOLO'S BLEND GOLD EDITION THE EVOLUTION (15mg, 30ml per bottle)
		86	CHOLO'S BLEND GOLD EDITION THE EVOLUTION (25mg, 30ml per bottle)
		87	CHOLO'S BLEND GOLD EDITION THE EVOLUTION (50mg, 30ml per bottle)
		88	CHOLO'S BLEND GOLD EDITION THE FAVORITE (15mg, 30ml per bottle)
		89	CHOLO'S BLEND GOLD EDITION THE FAVORITE (25mg, 30ml per bottle)
		90	CHOLO'S BLEND GOLD EDITION THE FAVORITE (50mg, 30ml per bottle)
		91	CHOLO'S BLEND GOLD EDITION THE MASTERPIECE (15mg, 30ml per bottle)
		92	CHOLO'S BLEND GOLD EDITION THE MASTERPIECE (25mg, 30ml per bottle)
		93	CHOLO'S BLEND GOLD EDITION THE MASTERPIECE (50mg, 30ml per bottle)
		94	CHOLO'S BLEND GOLD EDITION THE NEW COMER (15mg, 30ml per bottle)
		95	CHOLO'S BLEND GOLD EDITION THE NEW COMER (25mg, 30ml per bottle)
		96	CHOLO'S BLEND GOLD EDITION THE NEW COMER (50mg, 30ml per bottle)
		97	CHOLO'S BLEND GOLD EDITION THE SCARLET (15mg, 30ml per bottle)
		98	CHOLO'S BLEND GOLD EDITION THE SCARLET (25mg, 30ml per bottle)
		99	CHOLO'S BLEND GOLD EDITION THE SCARLET (50mg, 30ml per bottle)
		100	SOLOBAR COLD BLAST (Disposable pod, 5mg, 10ml)
		101	SOLOBAR DELIGHT ME (Disposable pod, 5mg, 10ml)
		102	SOLOBAR FRESH PURPLE BLACK (Disposable pod, 5mg, 10ml)
		103	SOLOBAR FROZEN MONSTER (Disposable pod, 5mg, 10ml)
		104	SOLOBAR HOME MADE PINK (Disposable pod, 5mg, 10ml)
		105	SOLOBAR HOME MADE YELLOW (Disposable pod, 5mg, 10ml)
		106	SOLOBAR MIX RED FARM (Disposable pod, 5mg, 10ml)
		107	SOLOBAR PINK GREEN (Disposable pod, 5mg, 10ml)
		108	SOLOBAR REAL MIX (Disposable pod, 5mg, 10ml)
		109	SOLOBAR RED FARM (Disposable pod, 5mg, 10ml)
4	CLOUDED RD VAPE JUICE MANUFACTURING		NO BRANDS REGISTERED
5	CREAMY CREATIONS VAPE JUICE MANUFACTURING	1	Andy's Blend Classic Nic Edition Avcd (25mg, 30ml)
		2	Andy's Blend Classic Nic Edition Avcd (50mg, 30ml)
		3	Andy's Blend Classic Nic Edition Cb (25mg, 30ml)
		4	Andy's Blend Classic Nic Edition Cb (50mg, 30ml)
		5	Andy's Blend Classic Nic Edition Ic (25mg, 30ml)
		6	Andy's Blend Classic Nic Edition Ic (50mg, 30ml)
		7	Andy's Blend Classic Nic Edition Mb (25mg, 30ml)
		8	Andy's Blend Classic Nic Edition Purple G (25mg, 30ml)
		9	Andy's Blend Classic Nic Edition Purple Sl (25mg, 30ml)
		10	Andy's Blend Classic Nic Edition Red Drops (25mg, 30ml)
		11	Andy's Blend Classic Nic Edition Ryn (25mg, 30ml)
		12	Andy's Blend Classic Nic Edition Ryn (50mg, 30ml)
		13	Andy's Blend Classic Nic Edition St (25mg, 30ml)
		14	Andy's Blend Classic Nic Edition St (50mg, 30ml)
		15	Andy's Blend Classic Nic Edition W Ice (25mg, 30ml)
6	CUSTOMIXED E-JUICE MANUFACTURING	1	BRAINDROPS GARDEN FRESH (12mg, 30ml)
		2	BRAINDROPS GARDEN FRESH (18mg, 30ml)
		3	BRAINDROPS GARDEN FRESH (3mg, 30ml)
		4	BRAINDROPS GARDEN FRESH (6mg, 30ml)
		5	BRAINDROPS HEISENBERG (12mg, 30ml)
		6	BRAINDROPS HEISENBERG (18mg, 30ml)
		7	BRAINDROPS HEISENBERG (3mg, 30ml)
		8	BRAINDROPS HEISENBERG (6mg, 30ml)
		9	BRAINDROPS PABLO (12mg, 30ml)
		10	BRAINDROPS PABLO (18mg, 30ml)
		11	BRAINDROPS PABLO (3mg, 30ml)
		12	BRAINDROPS PABLO (6mg, 30ml)
		13	BRAINDROPS PINKMAN (12mg, 30ml)
		14	BRAINDROPS PINKMAN (18mg, 30ml)
		15	BRAINDROPS PINKMAN (3mg, 30ml)
		16	BRAINDROPS PINKMAN (6mg, 30ml)
		17	BRAINDROPS RY4 (12mg, 30ml)
		18	BRAINDROPS RY4 (18mg, 30ml)
		19	BRAINDROPS RY4 (3mg, 30ml)
		20	BRAINDROPS RY4 (6mg, 30ml)
		21	BZ BLACK HOLE (12mg, 30ml)
		22	BZ BLACK HOLE (18mg, 30ml)
		23	BZ BLACK HOLE (3mg, 30ml)
		24	BZ BLACK HOLE (6mg, 30ml)
		25	BZ PURPLE BUFF (12mg, 30ml)
		26	BZ PURPLE BUFF (18mg, 30ml)
		27	BZ PURPLE BUFF (3mg, 30ml)
		28	BZ PURPLE BUFF (6mg, 30ml)
		29	CUSTOMIXED CLASSIC SLICE (12mg, 30ml)
		30	CUSTOMIXED CLASSIC SLICE (18mg, 30ml)
		31	CUSTOMIXED CLASSIC SLICE (3mg, 30ml)
		32	CUSTOMIXED CLASSIC SLICE (6mg, 30ml)
		33	CUSTOMIXED LE VINTAGE (12mg, 30ml)

		34	CUSTOMIXED LE VINTAGE (18mg, 30ml)
		35	CUSTOMIXED LE VINTAGE (3mg, 30ml)
		36	CUSTOMIXED LE VINTAGE (6mg, 30ml)
		37	CUSTOMIXED TROPIC LUSH (12mg, 30ml)
		38	CUSTOMIXED TROPIC LUSH (18mg, 30ml)
		39	CUSTOMIXED TROPIC LUSH (3mg, 30ml)
		40	CUSTOMIXED TROPIC LUSH (6mg, 30ml)
	7	1	AE DISPO 4 SEASON (Disposable Device, 10ml, 12mg)
		2	AE DISPO BLACK MAMBA (Disposable Device, 10ml, 12mg)
		3	AE DISPO CHAROT (Disposable Device, 10ml, 12mg)
		4	AE DISPO FRESH WATER (Disposable Device, 10ml, 12mg)
		5	AE DISPO P.M.W. (Disposable Device, 10ml, 12mg)
		6	AE DISPO PETMALU (Disposable Device, 10ml, 12mg)
		7	AE DISPO PINK TEMPTATION (Disposable Device, 10ml, 12mg)
		8	AE DISPO PINK WATER (Disposable Device, 10ml, 12mg)
		9	AE DISPO ROOT ACE (Disposable Device, 10ml, 12mg)
		10	AE DISPO ROOT SUNMIG (Disposable Device, 10ml, 12mg)
		11	AE DISPO SECRET RECIPE (Disposable Device, 10ml, 12mg)
		12	AE DISPO SHIROTA (Disposable Device, 10ml, 12mg)
		13	AE DISPO ST. DEW (Disposable Device, 10ml, 12mg)
		14	AE DISPO STARBOX (Disposable Device, 10ml, 12mg)
		15	AE DISPO SUBZERO (Disposable Device, 10ml, 12mg)
		16	AE DISPO WATERLY (Disposable Device, 10ml, 12mg)
		17	BLVCK OPS RED ICICLE (Disposable Prefilled Pod Device, 3mg, 10ml)
		18	BLVCK OPS WHITE DIAMONDS (Disposable Prefilled Pod Device, 3mg, 10ml)
		19	BLVCK OPS YELLOW GLAZE (Disposable Prefilled Pod Device, 3mg, 10ml)
		20	CHILLAX GO BROWN MISTRO (DISPOSABLE DEVICE, 30mg, 10ml)
		21	CHILLAX GO FRIGID SPORE (DISPOSABLE DEVICE, 30mg, 10ml)
		22	CHILLAX GO GREEK FREAK (DISPOSABLE DEVICE, 30mg, 10ml)
		23	CHILLAX GO JUNGLE FUSION (DISPOSABLE DEVICE, 30mg, 10ml)
		24	CHILLAX GO KIT BROWN MISTRO (DISPOSABLE DEVICE, 30mg, 10ml)
		25	CHILLAX GO KIT FRIGID SPORE (DISPOSABLE DEVICE, 30mg, 10ml)
		26	CHILLAX GO KIT GREEK FREAK (DISPOSABLE DEVICE, 30mg, 10ml)
		27	CHILLAX GO KIT JUNGLE FUSION (DISPOSABLE DEVICE, 30mg, 10ml)
		28	CHILLAX GO KIT SHIROTA (DISPOSABLE DEVICE, 30mg, 10ml)
		29	CHILLAX GO SHIROTA (DISPOSABLE DEVICE, 30mg, 10ml)
		30	CHILLAX GO X AVO (Disposable pod, 30mg, 10ml)
		31	CHILLAX GO X BAZOKA (Disposable pod, 30mg, 10ml)
		32	CHILLAX GO X BLACK MAMBA (Disposable pod, 30mg, 10ml)
		33	CHILLAX GO X BLUE LAGOON (Disposable pod, 30mg, 10ml)
		34	CHILLAX GO X GREEK FREAK (Disposable pod, 30mg, 10ml)
		35	CHILLAX GO X MOON WALK (Disposable pod, 30mg, 10ml)
		36	CHILLAX GO X SHIROTA (Disposable pod, 30mg, 10ml)
		37	CHILLAX GO X TWISTED GHOST (Disposable pod, 30mg, 10ml)
		38	CHILLAX GO X YELLOW HUNK (Disposable pod, 30mg, 10ml)
		39	CHILLAX NEO ARCTIC BRYZZE (DISPOSABLE DEVICE, 30mg, 10ml)
		40	CHILLAX NEO BROWN MISTRO (DISPOSABLE DEVICE, 30mg, 10ml)
		41	CHILLAX NEO FOREST FAIRY (DISPOSABLE DEVICE, 30mg, 10ml)
		42	CHILLAX NEO FRIGID SPORE (DISPOSABLE DEVICE, 30mg, 10ml)
		43	CHILLAX NEO FRZ PINK (DISPOSABLE DEVICE, 30mg, 10ml)
		44	CHILLAX NEO GREEK FREAK (DISPOSABLE DEVICE, 30mg, 10ml)
		45	CHILLAX NEO JUNGLE FUSION (DISPOSABLE DEVICE, 30mg, 10ml)
		46	CHILLAX NEO MOON WALK (DISPOSABLE DEVICE, 30mg, 10ml)
		47	CHILLAX NEO PINKY BLISS (DISPOSABLE DEVICE, 30mg, 10ml)
		48	CHILLAX NEO RED MANILA (DISPOSABLE DEVICE, 30mg, 10ml)
		49	CHILLAX NEO RUBY CRISP (DISPOSABLE DEVICE, 30mg, 10ml)
		50	CHILLAX NEO SHIROTA (DISPOSABLE DEVICE, 30mg, 10ml)
		51	CHILLAX NEO SWT TOBACCO (DISPOSABLE DEVICE, 30mg, 10ml)
		52	CHILLAX NEO TWISTED GHOST (DISPOSABLE DEVICE, 30mg, 10ml)
		53	CHILLAX NEO X BAZOKA (Disposable pod, 30mg, 10ml)
		54	CHILLAX NEO X BLACK MAMBA (Disposable pod, 30mg, 10ml)
		55	CHILLAX NEO X BLUE LAGOON (Disposable pod, 30mg, 10ml)
		56	CHILLAX NEO X JUNGLE FUSION (Disposable pod, 30mg, 10ml)
		57	CHILLAX NEO X MENTHOL (Disposable pod, 30mg, 10ml)
		58	CHILLAX NEO X PURPLE JAY (Disposable pod, 30mg, 10ml)
		59	DENKAT INSTABAR PINK DELIGHT (Disposable Device, 30mg, 10ml)
		60	DENKAT INSTABAR PINK WATER (Disposable Device, 30mg, 10ml)
		61	DENKAT INSTABAR SEASON'S (Disposable Device, 30mg, 10ml)
		62	MOSMO STORM X PRO BAZOOKA (Disposable Device, 3mg, 10ml)
		63	MOSMO STORM X PRO BLACK MAMBA (Disposable Device, 3mg, 10ml)
		64	MOSMO STORM X PRO CHAROT (Disposable Device, 3mg, 10ml)
		65	MOSMO STORM X PRO HOLY WATER (Disposable Device, 3mg, 10ml)
		66	MOSMO STORM X PRO LYCA (Disposable Device, 3mg, 10ml)
		67	MOSMO STORM X PRO PETMALU (Disposable Device, 3mg, 10ml)
		68	MOSMO STORM X PRO PINK TEMPTATION (Disposable Device, 3mg, 10ml)
		69	MOSMO STORM X PRO RED WATER (Disposable Device, 3mg, 10ml)
		70	MOSMO STORM X PRO SHIROTA (Disposable Device, 3mg, 10ml)

			71MOSMO STORM X PRO TOBACCO (Disposable Device, 3mg, 10ml) 72MOSMO STORM X PRO TOKYO (Disposable Device, 3mg, 10ml) 73MOSMO STORM X PRO TROPICAL BLISS (Disposable Device, 3mg, 10ml) 74MOSMO ZIPMO AVO (DISPOSABLE DEVICE, 12mg, 10ml) 75MOSMO ZIPMO BAZOOKA (DISPOSABLE DEVICE, 12mg, 10ml) 76MOSMO ZIPMO BLACK MAMBA (DISPOSABLE DEVICE, 12mg, 10ml) 77MOSMO ZIPMO CHAROT (DISPOSABLE DEVICE, 12mg, 10ml) 78MOSMO ZIPMO CRYSTAL G (DISPOSABLE DEVICE, 12mg, 10ml) 79MOSMO ZIPMO FRESH WATER (DISPOSABLE DEVICE, 12mg, 10ml) 80MOSMO ZIPMO MELLO (DISPOSABLE DEVICE, 12mg, 10ml) 81MOSMO ZIPMO M-TOB (DISPOSABLE DEVICE, 12mg, 10ml) 82MOSMO ZIPMO PETMALU (DISPOSABLE DEVICE, 12mg, 10ml) 83MOSMO ZIPMO PINK DELIGHT (DISPOSABLE DEVICE, 12mg, 10ml) 84MOSMO ZIPMO PINK SWIRL (DISPOSABLE DEVICE, 12mg, 10ml) 85MOSMO ZIPMO PINK WATER (DISPOSABLE DEVICE, 12mg, 10ml) 86MOSMO ZIPMO RED WATER (DISPOSABLE DEVICE, 12mg, 10ml) 87MOSMO ZIPMO SHIROTA (DISPOSABLE DEVICE, 12mg, 10ml) 88MOSMO ZIPMO TOBACCO (DISPOSABLE DEVICE, 12mg, 10ml) 89MOSMO ZIPMO TRIPLE C (DISPOSABLE DEVICE, 12mg, 10ml) 90MOSMO ZIPMO TURTLE (DISPOSABLE DEVICE, 12mg, 10ml)
8	DRIZZLE E-JUICE MANUFACTURING		NO BRANDS REGISTERED
9	DRGNDRPS VAPE JUICE MANUFACTURING		1DIAMOND ICE E-LIQUID B.B (60ml, 3mg) 2DIAMOND ICE E-LIQUID I.G (60ml, 3mg) 3DIAMOND ICE E-LIQUID N.C (60ml, 3mg) 4DIAMOND ICE E-LIQUID S.B (60ml, 3mg) 5DIAMOND ICE E-LIQUID S.M (60ml, 3mg) 6DIAMOND ICE E-LIQUID W.M (60ml, 3mg) 7DLCY BBC (30ml, 3mg) 8DLCY BBC (60ml, 3mg) 9DLCY CCK (30ml, 3mg) 10DLCY CCK (60ml, 3mg) 11DLCY CY (30ml, 3mg) 12DLCY CY (60ml, 3mg) 13DLCY ESG (30ml, 3mg) 14DLCY ESG (60ml, 3mg) 15DLCY ISG (30ml, 3mg) 16DLCY ISG (60ml, 3mg) 17DLCY MAF (30ml, 3mg) 18DLCY MAF (60ml, 3mg) 19DLCY RYC (30ml, 3mg) 20DLCY RYC (60ml, 3mg) 21DRAGON DROPS PREMIUM E-JUICE BG (60ml, 3mg) 22DRAGON DROPS PREMIUM E-JUICE C (60ml, 3mg) 23DRAGON DROPS PREMIUM E-JUICE CB (60ml, 3mg) 24DRAGON DROPS PREMIUM E-JUICE L (60ml, 3mg) 25DRAGON DROPS PREMIUM E-JUICE SS (60ml, 3mg) 26ELEMENTAL E-JUICE A.C (60ml, 3mg) 27ELEMENTAL E-JUICE G.F (60ml, 3mg) 28ELEMENTAL E-JUICE M.B.F (60ml, 3mg) 29ELEMENTAL E-JUICE M.B.F (60ml, 3mg) 30ELEMENTAL E-JUICE M.G (60ml, 3mg) 31ELEMENTAL E-JUICE MON (60ml, 3mg) 32ELEMENTAL E-JUICE S.F (60ml, 3mg) 33ELEMENTAL E-JUICE U.C (60ml, 3mg) 34ELEMENTAL E-JUICE W.F (60ml, 3mg) 35SB C-A (60ml, 3mg) 36SB C-J (60ml, 3mg) 37SB C-M (60ml, 3mg) 38SB D-C (60ml, 3mg) 39SB S-C-F (60ml, 3mg) 1DOS PELIGROS 2DOS PELIGROS 3DOS PELIGROS 4DOS PELIGROS 5DOS PELIGROS 6DOS PELIGROS 7DOS PELIGROS 8DRIPSQUAD E-LIQUID 9DRIPSQUAD E-LIQUID 10DRIPSQUAD E-LIQUID 11DRIPSQUAD E-LIQUID 12DRIPSQUAD E-LIQUID 13DRIPSQUAD E-LIQUID 14DRIPSQUAD FROST 15DRIPSQUAD FROST

10	DRIPSQUAD VAPE JUICE MANUFACTURING	16	DRIPSQUAD FROST
		17	DRIPSQUAD FROST
		18	DRIPSQUAD FROST
		19	DRIPSQUAD FROST
		20	DRIPSQUAD FROST
		21	DRIPSQUAD FROST
		22	PURPLE BAR
		23	PURPLE BAR
		24	PURPLE BAR
		25	PURPLE BAR
		26	PURPLE BAR
		27	PURPLE BAR KIT
		28	PURPLE BAR KIT
		29	PURPLE BAR KIT
		30	PURPLE BAR KIT
		31	PURPLE BAR KIT
		32	UB LINE UP
		33	UB LINE UP
		34	UB LINE UP
		35	UB LINE UP
		36	UB LINE UP
		37	UB LINE UP
		38	UB LINE UP
		39	UB LINE UP
		40	UB LINE UP
		41	UB LINE UP
		1	DEMON VAPE 4HORESEMEN (3MG, 60ML)
		2	DEMON VAPE 4HORESEMEN (50MG, 30ML)
		3	DEMON VAPE 4HORESEMEN (6MG, 60ML)
		4	DEMON VAPE 4HORESEMEN (20MG, 30ML)
		5	DEMON VAPE 4HORESEMEN (30MG, 30ML)
		6	DEMON VAPE ACID DARK (3MG, 60ML)
		7	DEMON VAPE ACID DARK (6MG, 60ML)
		8	DEMON VAPE ACID DARK (Disposable, 5% Nicotine, 15ml)
		9	DEMON VAPE B. MASSACRE (20MG, 30ML)
		10	DEMON VAPE B. MASSACRE (30MG, 30ML)
		11	DEMON VAPE B. MASSACRE (3MG, 60ML)
		12	DEMON VAPE B. MASSACRE (50MG, 30ML)
		13	DEMON VAPE B. MASSACRE (6MG, 60ML)
		14	DEMON VAPE BASTARDATION (20MG, 30ML)
		15	DEMON VAPE BASTARDATION (30MG, 30ML)
		16	DEMON VAPE BASTARDATION (3MG, 60ML)
		17	DEMON VAPE BASTARDATION (50MG, 30ML)
		18	DEMON VAPE BASTARDATION (6MG, 60ML)
		19	DEMON VAPE BLACK PURPLE RUSH (Disposable, 5% Nicotine, 15ml)
		20	DEMON VAPE C.D.B. (20MG, 30ML)
		21	DEMON VAPE C.D.B. (30MG, 30ML)
		22	DEMON VAPE C.D.B. (3MG, 60ML)
		23	DEMON VAPE C.D.B. (50MG, 30ML)
		24	DEMON VAPE C.D.B. (6MG, 60ML)
		25	DEMON VAPE CHILL VERY (3MG, 60ML)
		26	DEMON VAPE CHILL VERY (6MG, 60ML)
		27	DEMON VAPE CHOKE (Disposable, 5% Nicotine, 15ml)
		28	DEMON VAPE COLD MAN GOOSE (Disposable, 5% Nicotine, 15ml)
		29	DEMON VAPE CRYPTIC BEAM (20MG, 30ML)
		30	DEMON VAPE CRYPTIC BEAM (30MG, 30ML)
		31	DEMON VAPE CRYPTIC BEAM (3MG, 60ML)
		32	DEMON VAPE CRYPTIC BEAM (50MG, 30ML)
		33	DEMON VAPE CRYPTIC BEAM (6MG, 60ML)
		34	DEMON VAPE DEMONIC CULT (Disposable, 5% Nicotine, 15ml)
		35	DEMON VAPE DINNER MAN (Disposable, 5% Nicotine, 15ml)
		36	DEMON VAPE EXECUTIONER (Disposable, 5% Nicotine, 15ml)
		37	DEMON VAPE FLAME N' GO (30MG, 30ML)
		38	DEMON VAPE FLAME N' GO (3MG, 60ML)
		39	DEMON VAPE FLAME N' GO (6MG, 60ML)
		40	DEMON VAPE FLAME N'GO (20MG, 30ML)
		41	DEMON VAPE FLAME N'GO (50MG, 30ML)
		42	DEMON VAPE FROST RAW (20MG, 30ML)
		43	DEMON VAPE FROST RAW (30MG, 30ML)
		44	DEMON VAPE FROST RAW (3MG, 60ML)
		45	DEMON VAPE FROST RAW (50MG, 30ML)
		46	DEMON VAPE FROST RAW (6MG, 60ML)
		47	DEMON VAPE GREEN MINDED (Disposable, 5% Nicotine, 15ml)
		48	DEMON VAPE HEAVEN'S BREATH (3MG, 60ML)
		49	DEMON VAPE HEAVEN'S BREATH (6MG, 60ML)
		50	DEMON VAPE HELL S.I.C. (Disposable, 5% Nicotine, 15ml)
		51	DEMON VAPE ICED BRB (Disposable, 5% Nicotine, 15ml)

11	DVMYL JUICE MANUFACTURING	52	DEMON VAPE ICEY REDDISH (Disposable, 5% Nicotine, 15ml)
		53	DEMON VAPE NECROMANCER (Disposable, 5% Nicotine, 15ml)
		54	DEMON VAPE NUEVA YORK (20MG, 30ML)
		55	DEMON VAPE NUEVA YORK (30MG, 30ML)
		56	DEMON VAPE NUEVA YORK (3MG, 60ML)
		57	DEMON VAPE NUEVA YORK (50MG, 30ML)
		58	DEMON VAPE NUEVA YORK (6MG, 60ML)
		59	DEMON VAPE OAKWOOD (20MG, 30ML)
		60	DEMON VAPE OAKWOOD (30MG, 30ML)
		61	DEMON VAPE OAKWOOD (3MG, 60ML)
		62	DEMON VAPE OAKWOOD (50MG, 30ML)
		63	DEMON VAPE OAKWOOD (6MG, 60ML)
		64	DEMON VAPE PUMP IN HEAD (20mg, 30ml)
		65	DEMON VAPE PUMP IN HEAD (30mg, 30ml)
		66	DEMON VAPE PUMP IN HEAD (3MG, 60ML)
		67	DEMON VAPE PUMP IN HEAD (6MG, 60ML)
		68	DEMON VAPE R.F. (3MG, 60ML)
		69	DEMON VAPE R.F. (6MG, 60ML)
		70	DEMON VAPE R.G. (20MG, 30ML)
		71	DEMON VAPE R.G. (30MG, 30ML)
		72	DEMON VAPE R.G. (3MG, 60ML)
		73	DEMON VAPE R.G. (50MG, 30ML)
		74	DEMON VAPE R.G. (6MG, 60ML)
		75	DEMON VAPE RED PURPLE DOTS (Disposable, 5% Nicotine, 15ml)
		76	DEMON VAPE RTO (3MG, 60ML)
		77	DEMON VAPE RTO (6MG, 60ML)
		78	DEMON VAPE S.C. (20MG, 30ML)
		79	DEMON VAPE S.C. (30MG, 30ML)
		80	DEMON VAPE S.C. (50MG, 30ML)
		81	DEMON VAPE S.G. (3MG, 60ML)
		82	DEMON VAPE S.G. (6MG, 60ML)
		83	DEMON VAPE STRONG DELUXE (3MG, 60ML)
		84	DEMON VAPE STRONG DELUXE (6MG, 60ML)
		85	DEMON VAPE UERU (3MG, 60ML)
		86	DEMON VAPE UERU (6MG, 60ML)
		87	DEMON VAPE WINTER MOON (3MG, 60ML)
		88	DEMON VAPE WINTER MOON (6MG, 60ML)
		89	ROCK CULT G! (Disposable Vape, 15MG, 18ML)
		90	ROCK CULT SBY! (Disposable Vape, 15MG, 18ML)
		91	ROCK CULT WM! (Disposable Vape, 15MG, 18ML)
		92	WARBAR ANARCHISM (Disposable, 5% Nicotine, 10ml)
		93	WARBAR ARTILLERY (Disposable, 5% Nicotine, 10ml)
		94	WARBAR CULT OF PERSONALITY (Disposable, 5% Nicotine, 10ml)
		95	WARBAR DISCHARGE (Disposable, 5% Nicotine, 10ml)
		96	WARBAR LIES OF ADOLF (Disposable, 5% Nicotine, 10ml)
		97	WARBAR MAN OF ISLE (Disposable, 5% Nicotine, 10ml)
		98	WARBAR MIX DIMENSION (Disposable, 5% Nicotine, 10ml)
		99	WARBAR MORTAR (Disposable, 5% Nicotine, 10ml)
		100	WARBAR RED ALERT (Disposable, 5% Nicotine, 10ml)
		101	WARBAR SNAKE PITS (Disposable, 5% Nicotine, 10ml)
		102	WARBAR TROPICAL SLASH (Disposable, 5% Nicotine, 10ml)
		103	WARBAR WRATH (Disposable, 5% Nicotine, 10ml)
12	ETHEREAL FUMES VAPE JUICE MANUFACTURING	1	BREWERY ACID DEMO (30ml, 25mg)
		2	BREWERY CONCORDS (30ml, 25mg)
		3	BREWERY ENVENOM (30ml, 25mg)
		4	BREWERY FUNKY GEEZER (30ml, 25mg)
		5	BREWERY MAGNUM BREAK (30ml, 25mg)
		6	BREWERY STORM GUST (30ml, 25mg)
		7	DRIP A HOLIC DELUXE DARK FREEZE (60ml, 3mg)
		8	DRIP A HOLIC DELUXE KRYPTONITE (60ml, 3mg)
		9	DRIP A HOLIC DELUXE MONDE (60ml, 3mg)
		10	DRIP A HOLIC DELUXE RED KING (60ml, 3mg)
		11	DRIP A HOLIC DELUXE SUMMER NOVA (60ml, 3mg)
		12	DRIP A HOLIC DENDRO (30ml, 30mg)
		13	DRIP A HOLIC DRAX (30ml, 30mg)
		14	DRIP A HOLIC MOTH (30ml, 30mg)
		15	DRIP A HOLIC VANDA (30ml, 30mg)
		16	DRIP A HOLIC WHITE EGRET (30ml, 30mg)
		1	FLAVA APOC BLACK ICE (Disposable, 10ml, 30mg)
		2	FLAVA APOC BLUE ICE (Disposable, 10ml, 30mg)
		3	FLAVA APOC BLUEBOMB (Disposable, 10ml, 30mg)
		4	FLAVA APOC EXTREME MINT (Disposable, 10ml, 30mg)
		5	FLAVA APOC GREEN SNOW (Disposable, 10ml, 30mg)
		6	FLAVA APOC MIXED GARDEN (Disposable, 10ml, 30mg)
		7	FLAVA APOC PINK TOBACCO (Disposable, 10ml, 30mg)
		8	FLAVA APOC RED BLAST (Disposable, 10ml, 30mg)
		9	FLAVA APOC RED BLUEBOMB (Disposable, 10ml, 30mg)

13 FLAVA CORPORATION

10	FLAVA APOC RED SWIRL (Disposable, 10ml, 30mg)
11	FLAVA APOC SHIROTA (Disposable, 10ml, 30mg)
12	FLAVA APOC VIOLET ICE (Disposable, 10ml, 30mg)
13	FLAVA FRIOBAR BLACK ICE (Disposable Device, 10ml, 30mg)
14	FLAVA FRIOBAR BLUEBOMB (Disposable Device, 10ml, 30mg)
15	FLAVA FRIOBAR ICE SPARKLE (Disposable Device, 10ml, 30mg)
16	FLAVA FRIOBAR MIXED GARDEN (Disposable Device, 10ml, 30mg)
17	FLAVA FRIOBAR PINK SNOW (Disposable Device, 10ml, 30mg)
18	FLAVA FRIOBAR PURPLE SNOW (Disposable Device, 10ml, 30mg)
19	FLAVA FRIOBAR RED BLAST (Disposable Device, 10ml, 30mg)
20	FLAVA FRIOBAR SHIROTA (Disposable Device, 10ml, 30mg)
21	FLAVA GEEKBAR BLACK ICE (DISPOSABLE DEVICE, 10ml, 30mg)
22	FLAVA GEEKBAR BLUE ZEST (DISPOSABLE DEVICE, 10ml, 30mg)
23	FLAVA GEEKBAR BLUEBOMB FREEZE (DISPOSABLE DEVICE, 10ml, 30mg)
24	FLAVA GEEKBAR BLUSH ICE (DISPOSABLE DEVICE, 10ml, 30mg)
25	FLAVA GEEKBAR GREEN SNOW (DISPOSABLE DEVICE, 10ml, 30mg)
26	FLAVA GEEKBAR ICE SPARKLE (DISPOSABLE DEVICE, 10ml, 30mg)
27	FLAVA GEEKBAR LUSCIOUS VIOLET (DISPOSABLE DEVICE, 10ml, 30mg)
28	FLAVA GEEKBAR MIXED GARDEN (DISPOSABLE DEVICE, 10ml, 30mg)
29	FLAVA GEEKBAR PINK SNOW (DISPOSABLE DEVICE, 10ml, 30mg)
30	FLAVA GEEKBAR PURPLE SNOW (DISPOSABLE DEVICE, 10ml, 30mg)
31	FLAVA GEEKBAR RED FUSION (DISPOSABLE DEVICE, 10ml, 30mg)
32	FLAVA GEEKBAR RED ICE (DISPOSABLE DEVICE, 10ml, 30mg)
33	FLAVA GEEKBAR RED SWIRL (DISPOSABLE DEVICE, 10ml, 30mg)
34	FLAVA GEEKBAR SHIROTA (DISPOSABLE DEVICE, 10ml, 30mg)
35	FLAVA HYPERBAR BLACK FUSION (DISPOSABLE DEVICE, 10ml, 30mg)
36	FLAVA HYPERBAR BLUEBOMB (DISPOSABLE DEVICE, 10ml, 30mg)
37	FLAVA HYPERBAR BLUSH RASP (DISPOSABLE DEVICE, 10ml, 30mg)
38	FLAVA HYPERBAR BROWN BEAN (DISPOSABLE DEVICE, 10ml, 30mg)
39	FLAVA HYPERBAR DOUBLE YELLOW (DISPOSABLE DEVICE, 10ml, 30mg)
40	FLAVA HYPERBAR ICED PINK (DISPOSABLE DEVICE, 10ml, 30mg)
41	FLAVA HYPERBAR IVORY SNOW (DISPOSABLE DEVICE, 10ml, 30mg)
42	FLAVA HYPERBAR PINK BLUEBOMB (DISPOSABLE DEVICE, 10ml, 30mg)
43	FLAVA HYPERBAR PINK MIX (DISPOSABLE DEVICE, 10ml, 30mg)
44	FLAVA HYPERBAR PINK SHIROTA (DISPOSABLE DEVICE, 10ml, 30mg)
45	FLAVA HYPERBAR PINK SNOW (DISPOSABLE DEVICE, 10ml, 30mg)
46	FLAVA HYPERBAR PURPLE SNOW (DISPOSABLE DEVICE, 10ml, 30mg)
47	FLAVA HYPERBAR RB FLOAT (DISPOSABLE DEVICE, 10ml, 30mg)
48	FLAVA HYPERBAR RED BLAST (DISPOSABLE DEVICE, 10ml, 30mg)
49	FLAVA HYPERBAR RED SHIROTA (DISPOSABLE DEVICE, 10ml, 30mg)
50	FLAVA HYPERBAR RED SWIRL (DISPOSABLE DEVICE, 10ml, 30mg)
51	FLAVA HYPERBAR SHIROTA (DISPOSABLE DEVICE, 10ml, 30mg)
52	FLAVA HYPERBAR VIOLET BLEND (DISPOSABLE DEVICE, 10ml, 30mg)
53	FLAVA MOSMO DELUXE BLUEBOMB SNOW (Disposable Device, 10ml, 30mg)
54	FLAVA MOSMO DELUXE BLUSH RASP (Disposable Device, 10ml, 30mg)
55	FLAVA MOSMO DELUXE BLUSH RASP (Disposable Device, 10ml, 30mg)
56	FLAVA MOSMO DELUXE CHILLED SHIROTA (Disposable Device, 10ml, 30mg)
57	FLAVA MOSMO DELUXE GREEN SNOW (Disposable Device, 10ml, 30mg)
58	FLAVA MOSMO DELUXE HAZEL TOBACCO (Disposable Device, 10ml, 30mg)
59	FLAVA MOSMO DELUXE HOKKAIDO WHITE RENNET (Disposable Device, 10ml, 30mg)
60	FLAVA MOSMO DELUXE MIXED GARDEN (Disposable Device, 10ml, 30mg)
61	FLAVA MOSMO DELUXE NUTSY BROWN BEAN (Disposable Device, 10ml, 30mg)
62	FLAVA MOSMO DELUXE PINK BLUSH (Disposable Device, 10ml, 30mg)
63	FLAVA MOSMO DELUXE PINK IVORY SNOW (Disposable Device, 10ml, 30mg)
64	FLAVA MOSMO DELUXE RED BLAST (Disposable Device, 10ml, 30mg)
65	FLAVA MOSMO DELUXE RED BLUEBOMB (Disposable Device, 10ml, 30mg)
66	FLAVA MOSMO DELUXE RED SWIRL (Disposable Device, 10ml, 30mg)
67	FLAVA MOSMO DELUXE SOUR NEON (Disposable Device, 10ml, 30mg)
68	FLAVA MOSMO DELUXE VIOLET SPARKLE (Disposable Device, 10ml, 30mg)
69	FLAVA OXBAR BLACK NECTAR (DISPOSABLE DEVICE, 10ml, 30mg)
70	FLAVA OXBAR BLACK PINK (DISPOSABLE DEVICE, 10ml, 30mg)
71	FLAVA OXBAR BLUE FREEZE (DISPOSABLE DEVICE, 10ml, 30mg)
72	FLAVA OXBAR BLUEBOMB SNOW (DISPOSABLE DEVICE, 10ml, 30mg)
73	FLAVA OXBAR GREEN SHIROTA (DISPOSABLE DEVICE, 10ml, 30mg)
74	FLAVA OXBAR NEW YORK RENNET (DISPOSABLE DEVICE, 10ml, 30mg)
75	FLAVA OXBAR PINK BLUEBOMB (DISPOSABLE DEVICE, 10ml, 30mg)
76	FLAVA OXBAR PINK IVORY (DISPOSABLE DEVICE, 10ml, 30mg)
77	FLAVA OXBAR PINK SNOW (DISPOSABLE DEVICE, 10ml, 30mg)
78	FLAVA OXBAR PRO GREEN SHIROTA (Disposable Device, 10ml, 30mg)
79	FLAVA OXBAR PRO NEW YORK RENNET (Disposable Device, 10ml, 30mg)
80	FLAVA OXBAR PRO NUTSY BROWN BEAN (Disposable Device, 10ml, 30mg)
81	FLAVA OXBAR PRO PINK DEW (Disposable Device, 10ml, 30mg)
82	FLAVA OXBAR PRO PINK SNOW (Disposable Device, 10ml, 30mg)
83	FLAVA OXBAR PRO PINK SPARKLE (Disposable Device, 10ml, 30mg)
84	FLAVA OXBAR PRO PURPLE SNOW (Disposable Device, 10ml, 30mg)
85	FLAVA OXBAR PRO RED PARADISE (Disposable Device, 10ml, 30mg)
86	FLAVA OXBAR PRO VIOLET GEM (Disposable Device, 10ml, 30mg)

		87	FLAVA OXBAR PURPLE SNOW (DISPOSABLE DEVICE, 10ml, 30mg)
		88	FLAVA OXBAR RED PARADISE (DISPOSABLE DEVICE, 10ml, 30mg)
		89	FLAVA OXBAR RED SNOW (DISPOSABLE DEVICE, 10ml, 30mg)
		90	FLAVA OXBAR SHIROTA (DISPOSABLE DEVICE, 10ml, 30mg)
		91	FLAVA OXBAR SOUR NEON (DISPOSABLE DEVICE, 10ml, 30mg)
		92	FLAVA OXBAR SPARKLING ICE (DISPOSABLE DEVICE, 10ml, 30mg)
		93	FLAVA OXBAR VIOLET GEM (DISPOSABLE DEVICE, 10ml, 30mg)
		94	FLAVA OXBAR WHITE BEAN (DISPOSABLE DEVICE, 10ml, 30mg)
		95	FLAVA OXBAR WHITE MINT (DISPOSABLE DEVICE, 10ml, 30mg)
		96	FLAVA ROMIO BLACK ICE (DISPOSABLE DEVICE, 10ml, 30mg)
		97	FLAVA ROMIO BLUEBOMB (DISPOSABLE DEVICE, 10ml, 30mg)
		98	FLAVA ROMIO GREEN BLUSH (DISPOSABLE DEVICE, 10ml, 30mg)
		99	FLAVA ROMIO ICED VELVETY (DISPOSABLE DEVICE, 10ml, 30mg)
		100	FLAVA ROMIO NERDY GEM (DISPOSABLE DEVICE, 10ml, 30mg)
		101	FLAVA ROMIO PINK SHIROTA (DISPOSABLE DEVICE, 10ml, 30mg)
		102	FLAVA ROMIO PINK SNOW (DISPOSABLE DEVICE, 10ml, 30mg)
		103	FLAVA ROMIO PURPLE SNOW (DISPOSABLE DEVICE, 10ml, 30mg)
		104	FLAVA ROMIO RED BLAST (DISPOSABLE DEVICE, 10ml, 30mg)
		105	FLAVA ROMIO RED SHIROTA (DISPOSABLE DEVICE, 10ml, 30mg)
		106	FLAVA ROMIO RED SWIRL (DISPOSABLE DEVICE, 10ml, 30mg)
		107	FLAVA ROMIO SHIROTA (DISPOSABLE DEVICE, 10ml, 30mg)
		108	FLAVA ROMIO SOUR NEON (DISPOSABLE DEVICE, 10ml, 30mg)
		109	FLAVA ROMIO VIOLET FREEZE (DISPOSABLE DEVICE, 10ml, 30mg)
14	FRUTTAKOOL VAPE JUICE MFG	110	FLAVA Z4 BLUEBOMB (DISPOSABLE DEVICE, 10ml, 30mg)
		111	FLAVA Z4 BLUSH ICE (DISPOSABLE DEVICE, 10ml, 30mg)
		112	FLAVA Z4 GREEN SNOW (DISPOSABLE DEVICE, 10ml, 30mg)
		113	FLAVA Z4 ICED RENNET (DISPOSABLE DEVICE, 10ml, 30mg)
		114	FLAVA Z4 NERDY GEM (DISPOSABLE DEVICE, 10ml, 30mg)
		115	FLAVA Z4 PINK SNOW (DISPOSABLE DEVICE, 10ml, 30mg)
		116	FLAVA Z4 PURPLE SNOW (DISPOSABLE DEVICE, 10ml, 30mg)
		117	FLAVA Z4 RED BLAST (DISPOSABLE DEVICE, 10ml, 30mg)
		118	FLAVA Z4 RED SWIRL (DISPOSABLE DEVICE, 10ml, 30mg)
		119	FLAVA Z4 SHIROTA (DISPOSABLE DEVICE, 10ml, 30mg)
		120	FLAVA Z4 SOUR NEON (DISPOSABLE DEVICE, 10ml, 30mg)
		121	FLAVA Z4 SPARKLE FREEZE (DISPOSABLE DEVICE, 10ml, 30mg)
		122	FLAVA Z4 SUPER GARDEN (DISPOSABLE DEVICE, 10ml, 30mg)
		123	FLAVA Z4 VIOLET ICE (DISPOSABLE DEVICE, 10ml, 30mg)
		1	FRUTTABAR BLACK RED (5% Nicotine, 10ml per pod)
		2	FRUTTABAR DRIED M (5% Nicotine, 10ml per pod)
		3	FRUTTABAR FANTASY (5% Nicotine, 10ml per pod)
		4	FRUTTABAR FG (5% Nicotine, 10ml per pod)
		5	FRUTTABAR GREEN REDS (5% Nicotine, 10ml per pod)
		6	FRUTTABAR LUSCIOUS PURPLE (5% Nicotine, 10ml per pod)
		7	FRUTTABAR PINK BURST (5% Nicotine, 10ml per pod)
		8	FRUTTABAR SUMMER SWEETS (5% Nicotine, 10ml per pod)
		9	FRUTTABAR YELLOW EXPRESS (5% Nicotine, 10ml per pod)
		10	FRUTTAKOOL BLACK RED (2% Nicotine, 60ml per bottle)
		11	FRUTTAKOOL PINK BURST (2% Nicotine, 60ml per bottle)
		12	FRUTTAKOOL PINK BURST (24mg, 30ml per bottle)
		13	FRUTTAKOOL YELLOW EXPRESS (2% Nicotine, 60ml per bottle)
		14	FRUTTAKOOL YELLOW EXPRESS (24mg, 30ml per bottle)
		1	GOLDEN DROPS alt B Mln (30ML, 3MG)
		2	GOLDEN DROPS alt B Mln (30ML, 6MG)
		3	GOLDEN DROPS alt C Str (30ML, 3MG)
		4	GOLDEN DROPS alt C Str (30ML, 6MG)
		5	GOLDEN DROPS alt Capp (30ML, 3MG)
		6	GOLDEN DROPS alt Capp (30ML, 6MG)
		7	GOLDEN DROPS alt Cmy U (30ML, 3MG)
		8	GOLDEN DROPS alt Cmy U (30ML, 6MG)
		9	GOLDEN DROPS alt Cy R4 (30ML, 3MG)
		10	GOLDEN DROPS alt Cy R4 (30ML, 6MG)
		11	GOLDEN DROPS alt Mn Gr (30ML, 3MG)
		12	GOLDEN DROPS alt Mn Gr (30ML, 6MG)
		13	GOLDEN DROPS alt Vn Ck (30ML, 3MG)
		14	GOLDEN DROPS alt Vn Ck (30ML, 6MG)
		15	GOLDEN DROPS BSP (30ML, 3MG)
		16	GOLDEN DROPS BSP (30ML, 6MG)
		17	GOLDEN DROPS CH SL SWITCH (DISPOSABLE, 10ML, 12MG)
		18	GOLDEN DROPS CH SL SWITCH (DISPOSABLE, 10ML, 24MG)
		19	GOLDEN DROPS CRML SWITCH (DISPOSABLE, 10ML, 12MG)
		20	GOLDEN DROPS CRML SWITCH (DISPOSABLE, 10ML, 24MG)
		21	GOLDEN DROPS CS (30ML, 25MG)
		22	GOLDEN DROPS CS (30ML, 3MG)
		23	GOLDEN DROPS CS (30ML, 50MG)
		24	GOLDEN DROPS CS (30ML, 6MG)
		25	GOLDEN DROPS CWM (30ML, 25MG)
		26	GOLDEN DROPS CWM (30ML, 50MG)

15	GOLDEN DROPS E JUICE CORPORATION	27	GOLDEN DROPS FF (30ML, 25MG)
		28	GOLDEN DROPS FF (30ML, 3MG)
		29	GOLDEN DROPS FF (30ML, 50MG)
		30	GOLDEN DROPS FF (30ML, 6MG)
		31	GOLDEN DROPS HAZE (30ML, 3MG)
		32	GOLDEN DROPS HAZE (30ML, 6MG)
		33	GOLDEN DROPS HAZE SWITCH (DISPOSABLE, 10ML, 24MG)
		34	GOLDEN DROPS HAZE SWITCH (DISPOSABLE, 10ML, 12MG)
		35	GOLDEN DROPS SB (30ML, 25MG)
		36	GOLDEN DROPS SB (30ML, 3MG)
		37	GOLDEN DROPS SB (30ML, 50MG)
		38	GOLDEN DROPS SB (30ML, 6MG)
		39	GOLDEN DROPS SCB (30ML, 25MG)
		40	GOLDEN DROPS SCB (30ML, 3MG)
		41	GOLDEN DROPS SCB (30ML, 50MG)
		42	GOLDEN DROPS SCB (30ML, 50MG)
		43	GOLDEN DROPS SCB (30ML, 6MG)
		44	GOLDEN DROPS SCB SWITCH (DISPOSABLE, 10ML, 12MG)
		45	GOLDEN DROPS SCB SWITCH (DISPOSABLE, 10ML, 24MG)
		46	GOLDEN DROPS SCP (30ML, 3MG)
		47	GOLDEN DROPS SCP (30ML, 6MG)
		48	GOLDEN DROPS SCSD (30ML, 3MG)
		49	GOLDEN DROPS SCSD (30ML, 6MG)
		50	GOLDEN DROPS SCSD SWITCH (DISPOSABLE, 10ML, 12MG)
		51	GOLDEN DROPS SCSD SWITCH (DISPOSABLE, 10ML, 24MG)
		52	GOLDEN DROPS SD (30ML, 3MG)
		53	GOLDEN DROPS SD (30ML, 6MG)
		54	GOLDEN DROPS TB (30ML, 25MG)
		55	GOLDEN DROPS TB (30ML, 3MG)
		56	GOLDEN DROPS TB (30ML, 50MG)
		57	GOLDEN DROPS TB (30ML, 6MG)
		58	ORECO BLACK MAMBA PIXY 9000 (Disposable, 10ml, 12mg)
		59	ORECO BLIZZARD LICI PIXY 9000 (Disposable, 10ml, 12mg)
		60	ORECO DOUBLE PINK PIXY 9000 (Disposable, 10ml, 12mg)
		61	ORECO FIZZY PINK PIXY 9000 (Disposable, 10ml, 12mg)
		62	ORECO FRENCH KISS PIXY 9000 (Disposable, 10ml, 12mg)
		63	ORECO FRESH SUMMER PIXY 9000 (Disposable, 10ml, 12mg)
		64	ORECO MERRY BLAST PIXY 9000 (Disposable, 10ml, 12mg)
		65	ORECO PURPLE RAIN PIXY 9000 (Disposable, 10ml, 12mg)
		66	ORECO RAINBOW BURST PIXY 9000 (Disposable, 10ml, 12mg)
		67	ORECO RY4 PIXY 9000 (Disposable, 10ml, 12mg)
		68	ORECO SUMMER BLIZZARD PIXY 9000 (Disposable, 10ml, 12mg)
		69	ORECO YAAKE PIXY 9000 (Disposable, 10ml, 12mg)
16	GOODIES E LIQUIDS	1	Drip Mnl V2 V.A.C. (30mg, 30ml Per Bottle)
17	HITSORCHASE VAPE JUICE MANUFACTURING		NO BRANDS REGISTERED
18	HS ELIQUIDS INC	1	HOLY SMOKES BB SWITCH (Disposable pod, 12mg, 10ml)
		2	HOLY SMOKES BB SWITCH (Disposable pod, 24mg, 10ml)
		3	HOLY SMOKES HIGHDENSITYNIC BB (15mg, 30ml)
		4	HOLY SMOKES HIGHDENSITYNIC BB (30mg, 30ml)
		5	HOLY SMOKES HIGHDENSITYNIC MMM (15mg, 30ml)
		6	HOLY SMOKES HIGHDENSITYNIC MMM (30mg, 30ml)
		7	HOLY SMOKES HIGHDENSITYNIC OLE R&W (30mg, 30ml)
		8	HOLY SMOKES HIGHDENSITYNIC OLE R&W (15mg, 30ml)
		9	HOLY SMOKES HIGHDENSITYNIC OLEBG (15mg, 30ml)
		10	HOLY SMOKES HIGHDENSITYNIC OLEBG (30mg, 30ml)
		11	HOLY SMOKES HIGHDENSITYNIC TA (15mg, 30ml)
		12	HOLY SMOKES HIGHDENSITYNIC TG (15mg, 30ml)
		13	HOLY SMOKES HIGHDENSITYNIC TG (30mg, 30ml)
		14	HOLY SMOKES ICEBLST SWITCH (Disposable pod, 24mg, 10ml)
		15	HOLY SMOKES IWANTMY BB (4mg, 30ml)
		16	HOLY SMOKES IWANTMY BB (8mg, 30ml)
		17	HOLY SMOKES IWANTMY ICEBLST (4mg, 30ml)
		18	HOLY SMOKES IWANTMY ICEBLST (8mg, 30ml)
		19	HOLY SMOKES IWANTMY MMM (4mg, 30ml)
		20	HOLY SMOKES IWANTMY MMM (8mg, 30ml)
		21	HOLY SMOKES IWANTMY OLEBG (4mg, 30ml)
		22	HOLY SMOKES IWANTMY OLEBG (8mg, 30ml)
		23	HOLY SMOKES IWANTMY TA (4mg, 30ml)
		24	HOLY SMOKES IWANTMY TA (8mg, 30ml)
		25	HOLY SMOKES IWANTMY TG (4mg, 30ml)
		26	HOLY SMOKES IWANTMY TG (8mg, 30ml)
		27	HOLY SMOKES TA SWITCH (Disposable pod, 24mg, 10ml)
		28	HOLY SMOKES TG SWITCH (Disposable pod, 12mg, 10ml)
		29	HOLY SMOKES TG SWITCH (Disposable pod, 24mg, 10ml)
		1	TROPS A.C (3mg, 50ml per bottle)

19	JJ-TROPS VAPE JUICE MANUFACTURING	2	TROPS B.CF (3mg, 50ml per bottle)
		3	TROPS B.MT (3mg, 50ml per bottle)
		4	TROPS CH.C (3mg, 50ml per bottle)
		5	TROPS CK.B (3mg, 50ml per bottle)
		6	TROPS CL.Y (3mg, 50ml per bottle)
		7	TROPS FR.W (3mg, 50ml per bottle)
		8	TROPS G.Y (3mg, 50ml per bottle)
		9	TROPS GYN (3mg, 50ml per bottle)
		10	TROPS M.KL (3mg, 50ml per bottle)
		11	TROPS P.MG (3mg, 50ml per bottle)
		12	TROPS S.FD (3mg, 50ml per bottle)
		13	TROPS U.MP (3mg, 50ml per bottle)
20	JUAN VAPE JUICE MANUFACTURING	1	FLEX DASHEEN (30ml, 15mg)
		2	FLEX DASHEEN (30ml, 25mg)
		3	FLEX DASHEEN (30ml, 50mg)
		4	FLEX ICE TONIC (30ml, 15mg)
		5	FLEX ICE TONIC (30ml, 25mg)
		6	FLEX ICE TONIC (30ml, 50mg)
		7	FLEX PINK (30ml, 15mg)
		8	FLEX PINK (30ml, 25mg)
		9	FLEX PINK (30ml, 50mg)
		10	FLEX PURPLE (30ml, 15mg)
		11	FLEX PURPLE (30ml, 25mg)
		12	FLEX PURPLE (30ml, 50mg)
		13	FLEX RED (30ml, 15mg)
		14	FLEX RED (30ml, 25mg)
		15	FLEX RED (30ml, 50mg)
		16	JUAN VAPORS PHILIPPINES B.C (30ml, 3mg)
		17	JUAN VAPORS PHILIPPINES BREW (30ml, 3mg)
		18	JUAN VAPORS PHILIPPINES CREME RY4 (30ml, 3mg)
		19	JUAN VAPORS PHILIPPINES CSTRD PAST (30ml, 3mg)
		20	JUAN VAPORS PHILIPPINES DOUBLE PICO (30ml, 3mg)
		21	JUAN VAPORS PHILIPPINES G. BALL (30ml, 3mg)
		22	JUAN VAPORS PHILIPPINES PINK MARSH (30ml, 3mg)
		23	JUAN VAPORS PHILIPPINES PURPLE PAST (30ml, 3mg)
		24	JUAN VAPORS PHILIPPINES SOYAKU (30ml, 3mg)
		25	JUAN VAPORS PHILIPPINES WHITE PINK (30ml, 3mg)
		26	PLANET VAPE MENTHOL (12mg, 30ml per bottle)
		27	PLANET VAPE MENTHOL (3mg, 30ml)
		28	PLANET VAPE MENTHOL (6mg, 30ml per bottle)
		29	PLANET VAPE RED (12mg, 30ml per bottle)
		30	PLANET VAPE RED (3mg, 30ml per bottle)
		31	PLANET VAPE RED (6mg, 30ml per bottle)
		32	SNOW BLUE FROST (Disposable pod, 30mg, 2ml per pod)
		33	SNOW GREEN ARROW (Disposable pod, 30mg, 2ml per pod)
		34	SNOW PURPLE BLAST (Disposable pod, 30mg, 2ml per pod)
		35	SNOW VENUS BLUE BLEND (Disposable pod, 30mg, 2ml per pod)
		36	SNOW VENUS ORCHARD SPARKLE (Disposable pod, 30mg, 2ml per pod)
		37	SNOW VENUS PURPLE CLUSTER (Disposable pod, 30mg, 2ml per pod)
		38	SNOW YELLOW SPARKLE (Disposable pod, 30mg, 2ml per pod)
		39	VICIOUS HIGH NIC BC (12mg, 60ml)
		40	VICIOUS HIGH NIC BC (24mg, 60ml per bottle)
		41	VICIOUS HIGH NIC C PAST (12mg, 60ml per bottle)
		42	VICIOUS HIGH NIC C PAST (24mg, 60ml per bottle)
		43	VICIOUS HIGH NIC PURPLE PAST (12mg, 60ml per bottle)
		44	VICIOUS HIGH NIC PURPLE PAST (24mg, 60ml per bottle)
		45	VICIOUS HIGH NIC RY4 BRLEE (12mg, 60ml per bottle)
		46	VICIOUS HIGH NIC RY4 BRLEE (24mg, 60ml per bottle)
21	MASTER VAPOUR INCORPORATED	1	MASTER VAPOUR TSIKLET BLUE MINT (2mg, 30ml per bottle)
		2	MASTER VAPOUR TSIKLET MISTY GREEN (2mg, 30ml per bottle)
		3	MASTER VAPOUR TSIKLET PURPLE FREEZE (2mg, 30ml per bottle)
		4	MASTER VAPOUR TSIKLET RED WATER (2mg, 30ml per bottle)
		5	MASTER VAPOUR TSIKLET STAR LUSH (2mg, 30ml per bottle)
22	MISTAFLAVA OPC	1	MIST-A-FREEZE BLUE BOLT (3mg, 30ml per bottle)
		2	MIST-A-FREEZE PURPLE SLUSH (3mg, 30ml per bottle)
		3	MIST-A-FREEZE SUNSET BURST (3mg, 30ml per bottle)
		4	MIST-A-FREEZE WADDY MELLOW (3mg, 30ml per bottle)
		5	MIST-A-FREEZE WILD BOMB (3mg, 30ml per bottle)
		1	MO FLEXX CHEWY T (30mg, 10ml)
		2	MO FLEXX DARK PULP (30mg, 10ml)
		3	MO FLEXX HOLIDAY SPECIAL (30mg, 10ml)
		4	MO FLEXX LAZY PURP (30mg, 10ml)
		5	MO FLEXX MAD MM (30mg, 10ml)
		6	MO FLEXX NASTY RED (30mg, 10ml)
		7	MO FLEXX RICHMAN'S TOBACCO (30mg, 10ml)
		8	MO FLEXX SOUR SPLASH (30mg, 10ml)
		9	MO FLEXX SUMMER NECTAR (30mg, 10ml)

23 MO FLAVORS CORPORATION

10	MO FLEXX YOGU (30mg, 10ml)
11	NURBZ BEACH TANGO (25mg, 30ml per bottle)
12	NURBZ BEACH TANGO (3mg, 60ml per bottle)
13	NURBZ BEACH TANGO (50mg, 30ml)
14	NURBZ BEACH TANGO (6mg, 60ml)
15	NURBZ FANTASY (25mg, 30ml)
16	NURBZ FANTASY (3mg, 60ml)
17	NURBZ FANTASY (50mg, 30ml per bottle)
18	NURBZ FANTASY (6mg, 60ml)
19	NURBZ LAZY PURP (25mg, 30ml per bottle)
20	NURBZ LAZY PURP (50mg, 30ml per bottle)
21	NURBZ LAZY PURP (6mg, 60ml per bottle)
22	NURBZ LAZY PURP (6mg, 60ml)
23	NURBZ NASTY RED (25mg, 30ml per bottle)
24	NURBZ NASTY RED (3mg, 60ml per bottle)
25	NURBZ NASTY RED (50mg, 30ml per bottle)
26	NURBZ NASTY RED (6mg, 60ml per bottle)
27	NURBZ RAZZ BUZZ (25mg, 30ml)
28	NURBZ RAZZ BUZZ (3mg, 60ml)
29	NURBZ RAZZ BUZZ (50mg, 30ml)
30	NURBZ RAZZ BUZZ (6mg, 60ml per bottle)
31	NURBZ RED CHEE (25mg, 30ml)
32	NURBZ RED CHEE (3mg, 60ml)
33	NURBZ RED CHEE (50mg, 30ml per bottle)
34	NURBZ RED CHEE (6mg, 60ml per bottle)
35	NURBZ RED PURP (25mg, 30ml)
36	NURBZ RED PURP (3mg, 60ml)
37	NURBZ RED PURP (50mg, 30ml per bottle)
38	NURBZ RED PURP (6mg, 60ml per bottle)
39	NURBZ RED SPLASH (25mg, 30ml)
40	NURBZ RED SPLASH (3mg, 60ml)
41	NURBZ RED SPLASH (50mg, 30ml)
42	NURBZ RED SPLASH (6mg, 60ml per bottle)
43	NURBZ SPLASH POP (25mg, 30ml)
44	NURBZ SPLASH POP (3mg, 60ml)
45	NURBZ SPLASH POP (50mg, 30ml)
46	NURBZ SPLASH POP (50mg, 30ml)
47	NURBZ SPLASH POP (6mg, 60ml)
48	NURBZ SQUEEZE POP (25mg, 30ml)
49	NURBZ SQUEEZE POP (3mg, 60ml)
50	NURBZ SQUEEZE POP (50mg, 30ml per bottle)
51	NURBZ SQUEEZE POP (6mg, 60ml per bottle)
52	OVERTOPPED DARK POTION (12mg, 60ml per bottle)
53	OVERTOPPED DARK POTION (25mg, 30ml per bottle)
54	OVERTOPPED DARK POTION (3mg, 60ml per bottle)
55	OVERTOPPED DARK POTION (50mg, 30ml per bottle)
56	OVERTOPPED DARK POTION (6mg, 60ml per bottle)
57	OVERTOPPED LOVE POTION (12mg, 60ml per bottle)
58	OVERTOPPED LOVE POTION (25mg, 30ml per bottle)
59	OVERTOPPED LOVE POTION (3mg, 60ml per bottle)
60	OVERTOPPED LOVE POTION (50mg, 30ml per bottle)
61	OVERTOPPED LOVE POTION (6mg, 60ml per bottle)
62	OVERTOPPED MAGIC POTION (12mg, 60ml per bottle)
63	OVERTOPPED MAGIC POTION (25mg, 30ml per bottle)
64	OVERTOPPED MAGIC POTION (3mg, 30ml per bottle)
65	OVERTOPPED MAGIC POTION (50mg, 30ml per bottle)
66	OVERTOPPED MAGIC POTION (6mg, 60ml per bottle)
67	OVERTOPPED SECRET POTION (12mg, 60ml per bottle)
68	OVERTOPPED SECRET POTION (25mg, 30ml per bottle)
69	OVERTOPPED SECRET POTION (3mg, 60ml per bottle)
70	OVERTOPPED SECRET POTION (50mg, 30ml per bottle)
71	OVERTOPPED SECRET POTION (6mg, 60ml per bottle)
72	RICHMAN'S BLUE (25mg, 30ml per bottle)
73	RICHMAN'S BLUE (3mg, 60ml)
74	RICHMAN'S BLUE (50mg, 30ml per bottle)
75	RICHMAN'S BLUE (6mg, 60ml per bottle)
76	RICHMAN'S GOLD (25mg, 30ml)
77	RICHMAN'S GOLD (3mg, 60ml)
78	RICHMAN'S GOLD (50mg, 30ml per bottle)
79	RICHMAN'S GOLD (6mg, 60ml per bottle)
80	RICHMAN'S RED (25mg, 30ml per bottle)
81	RICHMAN'S RED (3mg, 60ml per bottle)
82	RICHMAN'S RED (50mg, 30ml per bottle)
83	RICHMAN'S RED (6mg, 60ml)
84	RICHMAN'S WHITE (25mg, 30ml)
85	RICHMAN'S WHITE (25mg, 60ml)
86	RICHMAN'S WHITE (3mg, 60ml)

87	RICHMAN'S WHITE (6mg, 60ml per bottle)
88	THE FLAVORIST KSM (25mg, 30ml)
89	THE FLAVORIST KSM (3mg, 60ml)
90	THE FLAVORIST KSM (50mg, 30ml per bottle)
91	THE FLAVORIST KSM (6mg, 60ml per bottle)
92	THE FLAVORIST NEW YORK'S FINEST (25mg, 30ml)
93	THE FLAVORIST NEW YORK'S FINEST (3mg, 60ml)
94	THE FLAVORIST NEW YORK'S FINEST (50mg, 30ml per bottle)
95	THE FLAVORIST NEW YORK'S FINEST (6mg, 60ml per bottle)
96	THE FLAVORIST PUEBLA'S (25mg, 30ml)
97	THE FLAVORIST PUEBLA'S (3mg, 60ml)
98	THE FLAVORIST PUEBLA'S (50mg, 30ml per bottle)
99	THE FLAVORIST PUEBLA'S (6mg, 60ml per bottle)
1	97 BLENDS ARTISAN ALMAN BETTER (12mg, 30ml)
2	97 BLENDS ARTISAN ALMAN BETTER (24mg, 30ml)
3	97 BLENDS ARTISAN ALMAN BETTER (6mg, 30ml)
4	97 BLENDS ARTISAN CHUNKY SLICE (12mg, 30ml)
5	97 BLENDS ARTISAN CHUNKY SLICE (24mg, 30ml)
6	97 BLENDS ARTISAN CHUNKY SLICE (6mg, 30ml)
7	97 BLENDS ARTISAN LADY KEI (12mg, 30ml)
8	97 BLENDS ARTISAN LADY KEI (24mg, 30ml)
9	97 BLENDS ARTISAN LADY KEI (6mg, 30ml)
10	97 BLENDS ARTISAN MELTED GOLD (12mg, 30ml)
11	97 BLENDS ARTISAN MELTED GOLD (24mg, 30ml)
12	97 BLENDS ARTISAN MELTED GOLD (6mg, 30ml)
13	97 BLENDS ARTISAN RICH PINK (12mg, 30ml)
14	97 BLENDS ARTISAN RICH PINK (24mg, 30ml)
15	97 BLENDS ARTISAN RICH PINK (6mg, 30ml)
16	97 BLENDS CLASSIC IVORY (12mg, 30ml)
17	97 BLENDS CLASSIC IVORY (24mg, 30ml)
18	97 BLENDS CLASSIC IVORY (3mg, 30ml)
19	97 BLENDS CLASSIC IVORY (6mg, 30ml)
20	97 BLENDS FLUFFY GOODNESS (12mg, 30ml)
21	97 BLENDS FLUFFY GOODNESS (24mg, 30ml)
22	97 BLENDS FLUFFY GOODNESS (6mg, 30ml)
23	97 BLENDS GREEN GOLD (12mg, 30ml)
24	97 BLENDS GREEN GOLD (24mg, 30ml)
25	97 BLENDS GREEN GOLD (3mg, 30ml)
26	97 BLENDS GREEN GOLD (6mg, 30ml)
27	97 BLENDS WIFE'S CHOICE (12mg, 30ml)
28	97 BLENDS WIFE'S CHOICE (24mg, 30ml)
29	97 BLENDS WIFE'S CHOICE (3mg, 30ml)
30	97 BLENDS WIFE'S CHOICE (6mg, 30ml)
31	CLASSICO CRISP HARMONY (24mg, 30ml)
32	CLASSICO CRISP HARMONY (25mg, 30ml)
33	CLASSICO CRISP HARMONY (36mg, 30ml)
34	CLASSICO CRISP HARMONY (3mg, 30ml)
35	CLASSICO CRISP HARMONY (50mg, 30ml)
36	CLASSICO CRISP HARMONY (6mg, 30ml)
37	CLASSICO GOLDEN LAYERS (12mg, 30ml)
38	CLASSICO GOLDEN LAYERS (24mg, 30ml)
39	CLASSICO GOLDEN LAYERS (25mg, 30ml)
40	CLASSICO GOLDEN LAYERS (3mg, 30ml)
41	CLASSICO GOLDEN LAYERS (50mg, 30ml)
42	CLASSICO GOLDEN LAYERS (6mg, 30ml)
43	CLASSICO RICH INDULGENCE (12mg, 30ml)
44	CLASSICO RICH INDULGENCE (24mg, 30ml)
45	CLASSICO RICH INDULGENCE (25mg, 30ml)
46	CLASSICO RICH INDULGENCE (36mg, 30ml)
47	CLASSICO RICH INDULGENCE (3mg, 30ml)
48	CLASSICO RICH INDULGENCE (50mg, 30ml)
49	CLASSICO ROYAL INDULGENCE (12mg, 30ml)
50	CLASSICO ROYAL INDULGENCE (24mg, 30ml)
51	CLASSICO ROYAL INDULGENCE (25mg, 30ml)
52	CLASSICO ROYAL INDULGENCE (36mg, 30ml)
53	CLASSICO ROYAL INDULGENCE (3mg, 30ml)
54	CLASSICO ROYAL INDULGENCE (50mg, 30ml)
55	CLASSICO ROYAL INDULGENCE (6mg, 30ml)
56	CLASSICO SOFT GOLD (12mg, 30ml)
57	CLASSICO SOFT GOLD (24mg, 30ml)
58	CLASSICO SOFT GOLD (25mg, 30ml)
59	CLASSICO SOFT GOLD (36mg, 30ml)
60	CLASSICO SOFT GOLD (3mg, 30ml)
61	CLASSICO SOFT GOLD (50mg, 30ml)
62	CLASSICO SOFT GOLD (6mg, 30ml)
63	LIQ. FNG (Disposable, 30mg, 10ml)
64	LIQ. FRESH AS... (Disposable, 30mg, 10ml)
65	LIQ. G.B. (Disposable, 30mg, 10ml)
66	LIQ. INSTANT (Disposable, 30mg, 10ml)
67	LIQ. MPG (Disposable, 30mg, 10ml)

		68	LIQ. SO SIC (30mg, 10ml)
		69	LIQ. SSL (Disposable, 30mg, 10ml)
		70	LIQ. SWAT (Disposable, 30mg, 10ml)
		71	LIQ. SWITCH AP (20mg, 10ml)
		72	LIQ. WICE (Disposable, 30mg, 10ml)
		73	LIQ. XOC (Disposable, 30mg, 10ml)
		74	ROCKET BUNNY BREEZY SKY (20mg, 30ml)
		75	ROCKET BUNNY BREEZY SKY (6mg, 30ml)
		76	ROCKET BUNNY COSMIC BURST (6mg, 30ml)
		77	ROCKET BUNNY COSMIC BURST (20mg, 30ml)
		78	ROCKET BUNNY COSMIC BURST (30mg, 30ml)
		79	ROCKET BUNNY KRYPTO NIGHT (20mg, 30ml)
		80	ROCKET BUNNY KRYPTO NIGHT (30mg, 30ml)
		81	ROCKET BUNNY KRYPTO NIGHT (6mg, 30ml)
		82	ROCKET BUNNY NEBULA ICE (20mg, 30ml)
		83	ROCKET BUNNY NEBULA ICE (6mg, 30ml)
		84	ROCKET BUNNY PURPLE LINX (30mg, 30ml)
		85	ROCKET BUNNY PURPLE LYNX (6mg, 30ml)
		86	ROCKET BUNNY PURPLE LYNX (20mg, 30ml)
25	NIQUIFY MANUFACTURING OPC		NO BRANDS REGISTERED
26	OVENVAPED VAPE JUICE MANUFACTURING	1	OVEN VAPED SWITCH TM (Prefilled Pod, 15mg, 10ml)
		2	OVEN VAPED SWITCH MF (Disposable, Prefilled Pod, 15mg, 10ml)
		3	OVEN VAPED SWITCH MF (Disposable, Prefilled Pod, 25mg, 10ml)
		4	OVEN VAPED SWITCH MF (Disposable, Prefilled Pod, 40mg, 10ml)
		5	OVEN VAPED SWITCH SM (Disposable, Prefilled Pod, 25mg, 10ml)
		6	OVEN VAPED SWITCH SM (Disposable, Prefilled Pod, 15mg, 10ml)
		7	OVEN VAPED SWITCH TGRY4 (Disposable, Prefilled Pod, 40mg, 10ml)
		8	OVEN VAPED SWITCH TGRY4 (Disposable, Prefilled Pod, 15mg, 10ml)
		9	OVEN VAPED SWITCH SM (Disposable, Prefilled Pod, 40mg, 10ml)
		10	OVEN VAPED SWITCH TGRY4 (Disposable, Prefilled Pod, 25mg, 10ml)
		11	OVEN VAPED PBCC (3mg, 30ml per bottle)
		12	OVEN VAPED ICS (6mg, 30ml per bottle)
		13	OVEN VAPED PBCC (24mg, 30ml per bottle)
		14	OVEN VAPED CCC (3mg, 30ml per bottle)
		15	OVEN VAPED SWITCH TM (Disposable, Prefilled Pod, 25mg, 10ml)
		16	OVEN VAPED SWITCH TM (Disposable, Prefilled Pod, 40mg, 10ml)
		17	OVEN VAPED TM (30mg, 30ml per bottle)
		18	OVEN VAPED SM (24mg, 30ml per bottle)
		19	OVEN VAPED SM (3mg, 30ml per bottle)
		20	OVEN VAPED SM (12mg, 30ml per bottle)
		21	OVEN VAPED TM (6mg, 30ml per bottle)
		22	OVEN VAPED MF (6mg, 30ml per bottle)
		23	OVEN VAPED TM (3mg, 30ml per bottle)
		24	OVEN VAPED TM (50mg, 30ml per bottle)
		25	OVEN VAPED TM (12mg, 30ml per bottle)
		26	OVEN VAPED MF (24mg, 30ml per bottle)
		27	OVEN VAPED CCC (24mg, 30ml per bottle)
		28	OVEN VAPED TM (24mg, 30ml per bottle)
		29	OVEN VAPED SM (6mg, 30ml per bottle)
		30	OVEN VAPED PBCC (6mg, 30ml per bottle)
		31	OVEN VAPED ICS (12mg, 30ml per bottle)
		32	OVEN VAPED PBCC (12mg, 30ml per bottle)
		33	OVEN VAPED TGRY4 (6mg, 30ml per bottle)
		34	OVEN VAPED ICS (24mg, 30ml per bottle)
		35	OVEN VAPED ICS (3mg, 30ml per bottle)
		36	OVEN VAPED CCC (12mg, 30ml per bottle)
		37	OVEN VAPED TGRY4 (3mg, 30ml per bottle)
		38	OVEN VAPED MF (6mg, 30ml per bottle)
		39	OVEN VAPED TGRY4 (12mg, 30ml per bottle)
		40	OVEN VAPED TGRY4 (24mg, 30ml per bottle)
27	PRECISION FLAVOR MANUFACTURING OPC		NO BRANDS REGISTERED
		1	BASIC CLOUDS CT (3mg, 30ml per bottle)
		2	BASIC CLOUDS HH (3mg, 30ml per bottle)
		3	BASIC CLOUDS STT (3mg, 30ml per bottle)
		4	BASIC CLOUDS VCT (3mg, 30ml per bottle)
		5	IMD-O'S A SO DUHH (3mg, 30ml per bottle)
		6	IMD-O'S BLACK CIG (3mg, 30ml per bottle)

28	REDBUBBLE INC	7	IMD-O'S CM DON (3mg, 30ml per bottle)
		8	IMD-O'S CRC (3mg, 30ml per bottle)
		9	IMD-O'S FROZEN JLO (3mg, 30ml per bottle)
		10	IMD-O'S G BEARS (3mg, 30ml per bottle)
		11	IMD-O'S GO SHAKE IT (3mg, 30ml per bottle)
		12	IMD-O'S GOLD A (3mg, 30ml per bottle)
		13	IMD-O'S GOLD A (Disposable Pod, 3mg, 10ml per pod)
		14	IMD-O'S HON B (3mg, 30ml per bottle)
		15	IMD-O'S HON B (Disposable Pod, 3mg, 10ml per pod)
		16	IMD-O'S ICE CUBES (3mg, 30ml per bottle)
		17	IMD-O'S ICEY BLUE (3mg, 30ml per bottle)
		18	IMD-O'S JAVA (3mg, 30ml per bottle)
		19	IMD-O'S JAVA (3mg, 30ml per bottle)
		20	IMD-O'S KOREAN D (3mg, 30ml per bottle)
		21	IMD-O'S KOREAN D (Disposable Pod, 3mg, 10ml per pod)
		22	IMD-O'S N BLIZZARD (3mg, 10ml per pod)
		23	IMD-O'S N BLIZZARD (3mg, 30ml per bottle)
		24	IMD-O'S N BLIZZARD (Disposable, 3mg, 10ml per pod)
		25	IMD-O'S NOT B (3mg, 30ml per bottle)
		26	IMD-O'S NOT COOK (3mg, 30ml per bottle)
		27	IMD-O'S PURPLE LF (3mg, 30ml per bottle)
		28	IMD-O'S RED T (3mg, 30ml per bottle)
		29	IMD-O'S RY4 (3mg, 30ml per bottle)
		30	IMD-O'S SNICKY (3mg, 30ml per bottle)
		31	IMD-O'S SUP G (3mg, 30ml per bottle)
		32	IMD-O'S SUP G (Disposable pod, 3mg, 30ml)
		33	IMD-O'S UK PAN (3mg, 30ml per bottle)
		34	IMD-O'S WM COOLER (3mg, 30ml per bottle)
		35	IMD-O'S WM COOLER (Disposable Pod, 3mg, 10ml per pod)
		36	NEW BREED ACE (3mg, 30ml per bottle)
		37	NEW BREED ACE (Disposable Pod, 3mg, 10ml per pod)
		38	NEW BREED AL (3mg, 30ml per bottle)
		39	NEW BREED CLUB (Disposable Pod, 3mg, 10ml per pod)
		40	NEW BREED DIAMOND (Disposable Pod, 3mg, 10ml per pod)
		41	NEW BREED FRZ (3mg, 30ml per bottle)
		42	NEW BREED HEART (Disposable Pod, 3mg, 10ml per pod)
		43	NEW BREED KF (3mg, 30ml per bottle)
		44	NEW BREED LF (3mg, 30ml per bottle)
		45	NEW BREED SPADE (Disposable Pod, 3mg, 10ml per pod)
29	SCPAV NON-SPECIALIZED WHOLESALE TRADING	1	SPACEPOD BRI (Disposable Pods, 3mg, 10ml per pod)
		2	SPACEPOD LYC (Disposable Pods, 3mg, 10ml per pod)
		3	SPACEPOD RB (Disposable Pods, 3mg, 10ml per pod)
		4	SPACEPOD SMT (Disposable Pods, 3mg, 10ml per pod)
		5	SPACEPOD WMI (Disposable Pods, 3mg, 10ml per pod)
		6	SPACEPOD YKT (Disposable Pods, 3mg, 10ml per pod)
30	SPOOFSLAB VAPE JUICE MANUFACTURING		NO BRANDS REGISTERED
31	STEEP AND DRIP MANUFACTURING CORP	1	NASTY BAR BLUE MOON BREEZE (Disposable device, 30mg, 10ml per pod)
		2	NASTY BAR COSMIC BAKE (Disposable device, 30mg, 10ml per pod)
		3	NASTY BAR COSMIC CORTLAND (Disposable device, 30mg, 10ml per pod)
		4	NASTY BAR CRIMSON BURST (Disposable device, 30mg, 10ml per pod)
		5	NASTY BAR FROZEN PINEZEST (Disposable device, 30mg, 10ml per pod)
		6	NASTY BAR JAZZ FIZZ (Disposable device, 30mg, 10ml per pod)
		7	NASTY BAR MANIC MAGIC (Disposable device, 30mg, 10ml per pod)
		8	NASTY BAR MIDNIGHT MIX (Disposable device, 30mg, 10ml per pod)
		9	NASTY BAR PUFFED DREAMS (Disposable device, 30mg, 10ml per pod)
		10	NASTY BAR RUBY FUSSION (Disposable device, 30mg, 10ml per pod)
		11	NASTY BAR SPARK SPLASH (Disposable device, 30mg, 10ml per pod)
		12	NASTY BAR SPECTACLE POP (Disposable device, 30mg, 10ml per pod)
32	UNI MAX PRIME PRODUCT CORPORATION		NO BRANDS REGISTERED
33	VAPEPH ELIQUIDS CHEMICAL MANUFACTURING	1	Salted Herbz Dark xtrm (25mg Nicotine, 30ml)
		2	Salted Herbz Mg (25mg Nicotine, 30ml)
		3	Salted Herbz Red xtrm (25mg Nicotine, 30ml)
		4	Salted Herbz Sg (25mg, 30ml)
		5	Salted Herbz Wata (25mg Nicotine, 30ml)
		6	Salted Herbz White Xtrm (25mg Nicotine, 30ml)
		7	Salted Herbz Xtrm (25mg Nicotine, 30ml)
		8	Sparx Disposable Pod 15x Black King (10ml, 3mg)
		9	Sparx Disposable Pod 15x Bluery (10ml, 3mg)
		10	Sparx Disposable Pod 15x Cremtards (10ml, 3mg)
		11	Sparx Disposable Pod 15x Dlite (10ml, 3mg)
		12	Sparx Disposable Pod 15x Lemolim (10ml, 3mg)
		13	Sparx Disposable Pod 15x Mangie Gram (10ml, 3mg)
		14	Sparx Disposable Pod 15x Mangies (10ml, 3mg)
		15	Sparx Disposable Pod 15x Melow (10ml, 3mg)

		16	Sparx Disposable Pod 15x Mints (10ml, 3mg)
		17	Sparx Disposable Pod 15x Mixed Mery (10ml, 3mg)
		18	Sparx Disposable Pod 15x Red Queen (10ml, 3mg)
		19	Sparx Disposable Pod 15x Very Blue (10ml, 3mg)
		20	Sparx Disposable Pod 15x Wattama (10ml, 3mg)
34	VAPETIME INC.	1	CLOUD CHASER BLACK FREEZE (11mg, 30ml)
		2	CLOUD CHASER BLACK FREEZE (3mg, 30ml)
		3	CLOUD CHASER BLACK FREEZE (6mg, 30ml)
		4	CLOUD CHASER PINK GLAZE (11mg, 30ml)
		5	CLOUD CHASER PINK GLAZE (3mg, 30ml)
		6	CLOUD CHASER PINK GLAZE (6mg, 30ml)
		7	CLOUD CHASER PURPLE FREEZE (11mg, 30ml)
		8	CLOUD CHASER PURPLE FREEZE (3mg, 30ml)
		9	CLOUD CHASER PURPLE FREEZE (6mg, 30ml)
		10	CLOUD CHASER PURPLE KRM (11mg, 30ml)
		11	CLOUD CHASER PURPLE KRM (3mg, 30ml)
		12	CLOUD CHASER PURPLE KRM (6mg, 30ml)
		13	CLOUD CHASER RED FREEZE (11mg, 30ml)
		14	CLOUD CHASER RED FREEZE (3mg, 30ml)
		15	CLOUD CHASER RED FREEZE (6mg, 30ml)
		16	CLOUD CHASER RY4 BAV (11mg, 30ml)
		17	CLOUD CHASER RY4 BAV (3mg, 30ml)
		18	CLOUD CHASER RY4 BAV (6mg, 30ml)
		19	CLOUD CHASER SMOOTH DUSK (11mg, 30ml)
		20	CLOUD CHASER SMOOTH DUSK (3mg, 30ml)
		21	CLOUD CHASER SMOOTH DUSK (6mg, 30ml)
		1	ESPESYAL ASPIRE GOTEK BLUE ACE (Pre-filled Cartridge, 20mg, 5ml)
		2	ESPESYAL ASPIRE GOTEK BURLY (Pre-filled Cartridge, 20mg, 5ml)
		3	ESPESYAL ASPIRE GOTEK CASSIES (Pre-filled Cartridge, 20mg, 5ml)
		4	ESPESYAL ASPIRE GOTEK FIZZY (Pre-filled Cartridge, 20mg, 5ml)
		5	ESPESYAL ASPIRE GOTEK GLUEY (Pre-filled Cartridge, 20mg, 5ml)
		6	ESPESYAL ASPIRE GOTEK GREEN FOREST (Pre-filled Cartridge, 20mg, 5ml)
		7	ESPESYAL ASPIRE GOTEK PINK FRESH (Pre-filled Cartridge, 20mg, 5ml)
		8	ESPESYAL ASPIRE GOTEK RUBUS (Pre-filled Cartridge, 20mg, 5ml)
		9	ESPESYAL ASPIRE GOTEK VINTAGE (Pre-filled Cartridge, 20mg, 5ml)
		10	PV ASPIRE GOTEK EMPEROR (20mg, 5ml per pod)
		11	PV ASPIRE GOTEK HANAKO (20mg, 5ml per pod)
		12	PV ASPIRE GOTEK KEIKO (20mg, 5ml per pod)
		13	PV ASPIRE GOTEK KING (20mg, 5ml per pod)
		14	PV ASPIRE GOTEK NAMI (20mg, 5ml per pod)
		15	PV ASPIRE GOTEK SAKURA (20mg, 5ml per pod)
		16	PV ASPIRE GOTEK TOSHIRO (20mg, 5ml per pod)
		17	PV ASPIRE GOTEK YUE (20mg, 5ml per pod)
		18	PV ASPIRE GOTEK YUMA (20mg, 5ml per pod)
		19	PV ASPIRE GOTEK YURI (20mg, 5ml per pod)
		20	PV ASPIRE GREEK ACHILLES (Disposable pod, 5% Nicotine, 10ml per pod)
		21	PV ASPIRE GREEK APOLLO (Disposable pod, 5% Nicotine, 10ml per pod)
		22	PV ASPIRE GREEK ARES (Disposable pod, 5% Nicotine, 10ml per pod)
		23	PV ASPIRE GREEK ATLAS (Disposable pod, 5% Nicotine, 10ml per pod)
		24	PV ASPIRE GREEK CRONUS (Disposable pod, 5% Nicotine, 10ml per pod)
		25	PV ASPIRE GREEK DEMETER (Disposable pod, 5% Nicotine, 10ml per pod)
		26	PV ASPIRE GREEK HERA (Disposable pod, 5% Nicotine, 10ml per pod)
		27	PV ASPIRE GREEK HERCULES (Disposable pod, 5% Nicotine, 10ml per pod)
		28	PV ASPIRE GREEK POSEIDON (Disposable pod, 5% Nicotine, 10ml per pod)
		29	PV ASPIRE GREEK ZEUS (Disposable pod, 5% Nicotine, 10ml per pod)
		30	PV CHS GEMINI (12mg, 60ml)
		31	PV CHS GEMINI (3mg, 60ml)
		32	PV CHS GEMINI (6mg, 60ml)
		33	PV CHS GEMINI (9mg, 60ml)
		34	PV CHS LEO (12mg, 60ml)
		35	PV CHS LEO (3mg, 60ml)
		36	PV CHS LEO (6mg, 60ml)
		37	PV CHS LEO (9mg, 60ml)
		38	PV CHS LIBRA (12mg, 60ml)
		39	PV CHS LIBRA (3mg, 60ml)
		40	PV CHS LIBRA (6mg, 60ml)
		41	PV CHS LIBRA (9mg, 60ml)
		42	PV CHS PISCES (12mg, 60ml)
		43	PV CHS PISCES (3mg, 60ml)
		44	PV CHS PISCES (6mg, 60ml)
		45	PV CHS PISCES (9mg, 60ml)
		46	PV CHS VIRGO (12mg, 60ml)
		47	PV CHS VIRGO (3mg, 60ml)
		48	PV CHS VIRGO (6mg, 60ml)
		49	PV CHS VIRGO (9mg, 60ml)
		50	PV CLD EMPEROR ABYSS (3mg, 60ml)
		51	PV CLD ENDLESS DAYS (3mg, 60ml)
		52	PV CLD FROSTIVUS (3mg, 60ml)
		53	PV CLD ICE AGE (3mg, 60ml)
		54	PV CLD IMMORTAL (3mg, 60ml)

55	PV CS ACE (3mg, 60ml)
56	PV CS ALPHA (3mg, 60ml)
57	PV CS BLUE FLOSS (3mg, 60ml)
58	PV CS DOUBLE DREAM (3mg, 60ml)
59	PV CS GREEN BOMB (3mg, 60ml)
60	PV DIAMOND AMETHYST (20mg, 30ml)
61	PV DIAMOND AMETHYST (35mg, 30ml)
62	PV DIAMOND AMETHYST (50mg, 30ml)
63	PV DIAMOND RY4 MAGNUS (20mg, 30ml)
64	PV DIAMOND RY4 MAGNUS (35mg, 30ml)
65	PV DIAMOND RY4 MAGNUS (50mg, 30ml)
66	PV DIAMOND RY4 MAVERICK (20mg, 30ml)
67	PV DIAMOND RY4 MAVERICK (35mg, 30ml)
68	PV DIAMOND RY4 MAVERICK (50mg, 30ml)
69	PV DIAMOND TWINKS (20mg, 30ml)
70	PV DIAMOND TWINKS (35mg, 30ml)
71	PV DIAMOND TWINKS (50mg, 30ml)
72	PV DS ADMIRAL (12mg, 60ml)
73	PV DS ADMIRAL (3mg, 60ml)
74	PV DS ADMIRAL (9mg, 60ml)
75	PV DS CORAL (12mg, 60ml)
76	PV DS MAELSTORM (3mg, 60ml)
77	PV DS MAELSTORM (6mg, 60ml)
78	PV DS MAELSTORM (9mg, 60ml)
79	PV DS MAELSTROM (12mg, 60ml)
80	PV DS RADIANCE (12mg, 60ml)
81	PV DS RADIANCE (3mg, 60ml)
82	PV DS RADIANCE (6mg, 60ml)
83	PV DS RADIANCE (9mg, 60ml)
84	PV DS SKADI (12mg, 60ml)
85	PV DS SKADI (3mg, 60ml)
86	PV DS SKADI (6mg, 60ml)
87	PV DS SKADI (9mg, 60ml)
88	PV DS VALLERIAN (12mg, 60ml)
89	PV DS VALLERIAN (3mg, 60ml)
90	PV DS VALLERIAN (6mg, 60ml)
91	PV DS VALLERIAN (9mg, 60ml)
92	PV FS AMBER (3mg, 60ml)
93	PV FS BLUE BLAST (3mg, 60ml)
94	PV FS CARRIBEAN (3mg, 60ml)
95	PV FS FUNTA FIZZ (3mg, 60ml)
96	PV FS GOLDEN SPLASH (3mg, 60ml)
97	PV FS GOLDEN SPLASH (3mg, 60ml)
98	PV FS ILCHEE (3mg, 60ml)
99	PV FS LANCELOT (3mg, 60ml)
100	PV FS MUSK (3mg, 60ml)
101	PV FS PURPLE HAZE (3mg, 60ml)
102	PV FS ROCKETEER (3mg, 60ml)
103	PV FS SCARLET (3mg, 60ml)
104	PV KINGZ GENGHIS KHAN (Disposable pod, 3% Nicotine, 10ml per pod)
105	PV KINGZ WILLIAM (Disposable pod, 3% Nicotine, 10ml per pod)
106	PV MB ABYSSAL (3mg, 60ml)
107	PV MB LOTUS ORB (3mg, 60ml)
108	PV MB ORACLE (3mg, 60ml)
109	PV MB RED SPEAR (3mg, 60ml)
110	PV MB WIND WALKER (3mg, 60ml)
111	PV MB YASHA (3mg, 60ml)
112	PV PREMIUM AMETHYST (12mg, 50ml)
113	PV PREMIUM AMETHYST (18mg, 60ml)
114	PV PREMIUM AMETHYST (24mg, 60ml)
115	PV PREMIUM AMETHYST (36mg, 60ml)
116	PV PREMIUM AMETHYST (3mg, 50ml)
117	PV PREMIUM AMETHYST (9mg, 50ml)
118	PV PREMIUM AMETHYST (9mg, 50ml)
119	PV PREMIUM AURORA (12mg, 50ml)
120	PV PREMIUM AURORA (18mg, 60ml)
121	PV PREMIUM AURORA (24mg, 60ml)
122	PV PREMIUM AURORA (36mg, 60ml)
123	PV PREMIUM AURORA (3mg, 50ml)
124	PV PREMIUM AURORA (6mg, 50ml)
125	PV PREMIUM AURORA (9mg, 50ml)
126	PV PREMIUM BK'S CHOICE (12mg, 50ml)
127	PV PREMIUM BK'S CHOICE (3mg, 50ml)
128	PV PREMIUM BK'S CHOICE (6mg, 50ml)
129	PV PREMIUM BK'S CHOICE (9mg, 50ml)
130	PV PREMIUM RY4 MAGNUS (12mg, 50ml)
131	PV PREMIUM RY4 MAGNUS (18mg, 60ml)
132	PV PREMIUM RY4 MAGNUS (24mg, 60ml)
133	PV PREMIUM RY4 MAGNUS (36mg, 60ml)
134	PV PREMIUM RY4 MAGNUS (6mg, 50ml)
135	PV PREMIUM RY4 MAGNUS (6mg, 50ml)

136	PV PREMIUM RY4 MAGNUS (9mg, 50ml)
137	PV PREMIUM RY4 MAVERICK (12mg, 50ml)
138	PV PREMIUM RY4 MAVERICK (18mg, 60ml)
139	PV PREMIUM RY4 MAVERICK (24mg, 60ml)
140	PV PREMIUM RY4 MAVERICK (36mg, 60ml)
141	PV PREMIUM RY4 MAVERICK (3mg, 50ml)
142	PV PREMIUM RY4 MAVERICK (6mg, 50ml)
143	PV PREMIUM RY4 MAVERICK (9mg, 50ml)
144	PV PREMIUM RY4 TWINKS (12mg, 50ml)
145	PV PREMIUM RY4 TWINKS (3mg, 50ml)
146	PV PREMIUM RY4 TWINKS (6mg, 50ml)
147	PV PREMIUM RY4 TWINKS (9mg, 50ml)
148	PV PREMIUM TWINKS (12mg, 50ml)
149	PV PREMIUM TWINKS (18mg, 60ml)
150	PV PREMIUM TWINKS (24mg, 60ml)
151	PV PREMIUM TWINKS (36mg, 60ml)
152	PV PREMIUM TWINKS (3mg, 50ml)
153	PV PREMIUM TWINKS (6mg, 50ml)
154	PV PREMIUM TWINKS (9mg, 50ml)
155	PV SR AMBER (12mg, 60ml)
156	PV SR AMBER (3mg, 60ml)
157	PV SR AMBER (6mg, 60ml)
158	PV SR AMBER (9mg, 60ml)
159	PV SR AMETHYST (12mg, 60ml)
160	PV SR AMETHYST (3mg, 60ml)
161	PV SR AMETHYST (6mg, 60ml)
162	PV SR AMETHYST (9mg, 60ml)
163	PV SR CORAL (3mg, 60ml)
164	PV SR CORAL (6mg, 60ml)
165	PV SR CORAL (9mg, 60ml)
166	PV SR DIAMOND (3mg, 60ml)
167	PV SR DIAMOND (6mg, 60ml)
168	PV SR DIAMOND (9mg, 60ml)
169	PV SR JADE (12mg, 60ml)
170	PV SR JADE (3mg, 60ml)
171	PV SR JADE (6mg, 60ml)
172	PV SR JADE (9mg, 60ml)
173	PV SR QUARTZ (12mg, 60ml)
174	PV SR QUARTZ (3mg, 60ml)
175	PV SR QUARTZ (6mg, 60ml)
176	PV SR QUARTZ (9mg, 60ml)
177	PV SR RUBY (12mg, 60ml)
178	PV SR RUBY (3mg, 60ml)
179	PV SR RUBY (6mg, 60ml)
180	PV SR RUBY (9mg, 60ml)
181	PV TS BLACK (12mg, 60ml)
182	PV TS BLACK (18mg, 60ml)
183	PV TS BLACK (24mg, 60ml)
184	PV TS BLACK (3mg, 60ml)
185	PV TS BLACK (6mg, 60ml)
186	PV TS BLACK (9mg, 60ml)
187	PV TS CHAMP (12mg, 60ml)
188	PV TS CHAMP (18mg, 60ml)
189	PV TS CHAMP (24mg, 60ml)
190	PV TS CHAMP (3mg, 60ml)
191	PV TS CHAMP (6mg, 60ml)
192	PV TS CHAMP (9mg, 60ml)
193	PV TS CURLS (12mg, 60ml)
194	PV TS CURLS (18mg, 60ml)
195	PV TS CURLS (24mg, 60ml)
196	PV TS CURLS (3mg, 60ml)
197	PV TS CURLS (6mg, 60ml)
198	PV TS CURLS (9mg, 60ml)
199	PV TS CURLS (9mg, 60ml)
200	PV TS DIAMOND BLACK (20mg, 30ml)
201	PV TS DIAMOND BLACK (35mg, 30ml)
202	PV TS DIAMOND BLACK (50mg, 30ml)
203	PV TS DIAMOND CHAMP (20mg, 30ml)
204	PV TS DIAMOND CHAMP (35mg, 30ml)
205	PV TS DIAMOND CHAMP (50mg, 30ml)
206	PV TS DIAMOND CURLS (20mg, 30ml)
207	PV TS DIAMOND CURLS (35mg, 30ml)
208	PV TS DIAMOND CURLS (50mg, 30ml)
209	PV TS DIAMOND FRIED (20mg, 30ml)
210	PV TS DIAMOND FRIED (35mg, 30ml)
211	PV TS DIAMOND FRIED (50mg, 30ml)
212	PV TS DIAMOND MAUVE (20mg, 30ml)
213	PV TS DIAMOND MAUVE (35mg, 30ml)
214	PV TS DIAMOND MAUVE (50mg, 30ml)
215	PV TS DIAMOND PAN (20mg, 30ml)
216	PV TS DIAMOND PAN (35mg, 30ml)

217	PV TS DIAMOND RED (20mg, 30ml)
218	PV TS DIAMOND RED (35mg, 30ml)
219	PV TS DIAMOND RED (50mg, 30ml)
220	PV TS DIAMOND RIPE (20mg, 30ml)
221	PV TS DIAMOND RIPE (35mg, 30ml)
222	PV TS DIAMOND RIPE (50mg, 30ml)
223	PV TS DIAMOND SCOT (20mg, 30ml)
224	PV TS DIAMOND SCOT (35mg, 30ml)
225	PV TS DIAMOND SCOT (50mg, 30ml)
226	PV TS DIAMOND WHITE (20mg, 30ml)
227	PV TS DIAMOND WHITE (35mg, 30ml)
228	PV TS DIAMOND WHITE (50mg, 30ml)
229	PV TS DIAMOND WHITE (50mg, 30ml)
230	PV TS FRIED (12mg, 60ml)
231	PV TS FRIED (18mg, 60ml)
232	PV TS FRIED (24mg, 60ml)
233	PV TS FRIED (3mg, 60ml)
234	PV TS FRIED (6mg, 60ml)
235	PV TS FRIED (9mg, 60ml)
236	PV TS MAUVE (12mg, 60ml)
237	PV TS MAUVE (18mg, 60ml)
238	PV TS MAUVE (24mg, 60ml)
239	PV TS MAUVE (3mg, 60ml)
240	PV TS MAUVE (6mg, 60ml)
241	PV TS MAUVE (9mg, 60ml)
242	PV TS PAN (12mg, 60ml)
243	PV TS PAN (18mg, 60ml)
244	PV TS PAN (24mg, 60ml)
245	PV TS PAN (3mg, 60ml)
246	PV TS PAN (6mg, 60ml)
247	PV TS PAN (9mg, 60ml)
248	PV TS RED (12mg, 60ml)
249	PV TS RED (18mg, 60ml)
250	PV TS RED (24mg, 60ml)
251	PV TS RED (3mg, 60ml)
252	PV TS RED (6mg, 60ml)
253	PV TS RED (9mg, 60ml)
254	PV TS RIPE (12mg, 60ml)
255	PV TS RIPE (18mg, 60ml)
256	PV TS RIPE (24mg, 60ml)
257	PV TS RIPE (3mg, 60ml)
258	PV TS RIPE (6mg, 60ml)
259	PV TS RIPE (9mg, 60ml)
260	PV TS SCOT (12mg, 60ml)
261	PV TS SCOT (18mg, 60ml)
262	PV TS SCOT (24mg, 60ml)
263	PV TS SCOT (3mg, 60ml)
264	PV TS SCOT (6mg, 60ml)
265	PV TS SCOT (9mg, 60ml)
266	PV TS VOCA (12mg, 60ml)
267	PV TS VOCA (18mg, 60ml)
268	PV TS VOCA (24mg, 60ml)
269	PV TS VOCA (3mg, 60ml)
270	PV TS VOCA (6mg, 60ml)
271	PV TS VOCA (9mg, 60ml)
272	PV TS WHITE (12mg, 60ml)
273	PV TS WHITE (18mg, 60ml)
274	PV TS WHITE (24mg, 60ml)
275	PV TS WHITE (3mg, 60ml)
276	PV TS WHITE (6mg, 60ml)
277	PV TS WHITE (9mg, 60ml)
278	PV WS AMETHYST (3mg, 60ml)
279	PV WS DIAMOND (3mg, 60ml)
280	PV WS OPAL (3mg, 60ml)
281	PV WS RUBY (3mg, 60ml)
282	PV WS ZIRCON (3mg, 60ml)
1	3LLUMINVTY E-LIQUID BROWN (30ml, 12mg)
2	3LLUMINVTY E-LIQUID BROWN (30ml, 3mg)
3	3LLUMINVTY E-LIQUID BROWN (30ml, 6mg)
4	3LLUMINVTY E-LIQUID BROWN (30ml, 9mg)
5	3LLUMINVTY E-LIQUID CRY4 (30ml, 12mg)
6	3LLUMINVTY E-LIQUID CRY4 (30ml, 3mg)
7	3LLUMINVTY E-LIQUID CRY4 (30ml, 6mg)
8	3LLUMINVTY E-LIQUID CRY4 (30ml, 9mg)
9	3LLUMINVTY E-LIQUID WHITE (30ml, 12mg)
10	3LLUMINVTY E-LIQUID WHITE (30ml, 3mg)
11	3LLUMINVTY E-LIQUID WHITE (30ml, 6mg)
12	3LLUMINVTY E-LIQUID WHITE (30ml, 9mg)
13	DARKMATTER VAPOR PREMIUM E LIQUIDS ORIGINAL BLEND ANGEL'S BREATH (30ml, 12mg)
14	DARKMATTER VAPOR PREMIUM E LIQUIDS ORIGINAL BLEND ANGEL'S BREATH (30ml, 3mg)
15	DARKMATTER VAPOR PREMIUM E LIQUIDS ORIGINAL BLEND ANGEL'S BREATH (30ml, 6mg)

16	DARKMATTER VAPOR PREMIUM E LIQUIDS ORIGINAL BLEND GRANDMASTER (30ml, 12mg)
17	DARKMATTER VAPOR PREMIUM E LIQUIDS ORIGINAL BLEND GRANDMASTER (30ml, 3mg)
18	DARKMATTER VAPOR PREMIUM E LIQUIDS ORIGINAL BLEND GRANDMASTER (30ml, 6mg)
19	DARKMATTER VAPOR PREMIUM E LIQUIDS ORIGINAL BLEND HEAVEN SLICE (30ml, 12mg)
20	DARKMATTER VAPOR PREMIUM E LIQUIDS ORIGINAL BLEND HEAVEN SLICE (30ml, 3mg)
21	DARKMATTER VAPOR PREMIUM E LIQUIDS ORIGINAL BLEND HEAVEN SLICE (30ml, 6mg)
22	DARKMATTER VAPOR PREMIUM E LIQUIDS ORIGINAL BLEND LAVA FLOW (30ml, 12mg)
23	DARKMATTER VAPOR PREMIUM E LIQUIDS ORIGINAL BLEND LAVA FLOW (30ml, 3mg)
24	DARKMATTER VAPOR PREMIUM E LIQUIDS ORIGINAL BLEND MR.JACK (30ml, 12mg)
25	DARKMATTER VAPOR PREMIUM E LIQUIDS ORIGINAL BLEND MR.JACK (30ml, 3mg)
26	DARKMATTER VAPOR PREMIUM E LIQUIDS ORIGINAL BLEND MR.JACK (30ml, 6mg)
27	DARKMATTER VAPOR PREMIUM E LIQUIDS ORIGINAL BLEND NILLA KILLA (30ml, 12mg)
28	DARKMATTER VAPOR PREMIUM E LIQUIDS ORIGINAL BLEND NILLA KILLA (30ml, 3mg)
29	DARKMATTER VAPOR PREMIUM E LIQUIDS ORIGINAL BLEND NILLA KILLA (30ml, 6mg)
30	DARKMATTER VAPOR PREMIUM E LIQUIDS ORIGINAL BLEND PINK QUEEN (30ml, 12mg)
31	DARKMATTER VAPOR PREMIUM E LIQUIDS ORIGINAL BLEND PINK QUEEN (30ml, 3mg)
32	DARKMATTER VAPOR PREMIUM E LIQUIDS ORIGINAL BLEND PINK QUEEN (30ml, 6mg)
33	DARKMATTER VAPOR PREMIUM E LIQUIDS ORIGINAL BLEND RAINBOW TEARS (30ml, 12mg)
34	DARKMATTER VAPOR PREMIUM E LIQUIDS ORIGINAL BLEND RAINBOW TEARS (30ml, 3mg)
35	DARKMATTER VAPOR PREMIUM E LIQUIDS ORIGINAL BLEND RAINBOW TEARS (30ml, 6mg)
36	DARKMATTER VAPOR PREMIUM E LIQUIDS ORIGINAL BLEND RED QUEEN (30ml, 12mg)
37	DARKMATTER VAPOR PREMIUM E LIQUIDS ORIGINAL BLEND RED QUEEN (30ml, 3mg)
38	DARKMATTER VAPOR PREMIUM E LIQUIDS ORIGINAL BLEND RED QUEEN (30ml, 6mg)
39	DARKMATTER VAPOR PREMIUM E LIQUIDS ORIGINAL BLEND SYMMETRY SIX (30ml, 12mg)
40	DARKMATTER VAPOR PREMIUM E LIQUIDS ORIGINAL BLEND SYMMETRY SIX (30ml, 3mg)
41	DARKMATTER VAPOR PREMIUM E LIQUIDS ORIGINAL BLEND SYMMETRY SIX (30ml, 6mg)
42	ESPESYAL BIG POT (Disposable pod device, 3mg, 10ml)
43	ESPESYAL BIG POT (Pre-filled Disposable Cartridge, 3mg, 10ml)
44	ESPESYAL BIG SPIN (Disposable pod device, 3mg, 10ml)
45	ESPESYAL BIG SPIN (Pre-filled Disposable Cartridge, 3mg, 10ml)
46	ESPESYAL BLACK DICE (Disposable pod device, 3mg, 10ml)
47	ESPESYAL BLACK DICE (Pre-filled Disposable Cartridge, 3mg, 10ml)
48	ESPESYAL BLACK TIE (Disposable pod device, 3mg, 10ml)
49	ESPESYAL BLACK TIE (Pre-filled Disposable Cartridge, 3mg, 10ml)
50	ESPESYAL BLAZE BET (Disposable pod device, 3mg, 10ml)
51	ESPESYAL BLAZE BET (Pre-filled Disposable Cartridge, 3mg, 10ml)
52	ESPESYAL BLUE CHIP (Disposable pod device, 3mg, 10ml)
53	ESPESYAL BLUE CHIP (Pre-filled Disposable Cartridge, 3mg, 10ml)
54	ESPESYAL BLUE RAISE (Disposable pod device, 3mg, 10ml)
55	ESPESYAL BLUE RAISE (Pre-filled Disposable Cartridge, 3mg, 10ml)
56	ESPESYAL CHILLED JOKER (Disposable pod device, 3mg, 10ml)
57	ESPESYAL CHILLED JOKER (Pre-filled Disposable Cartridge, 3mg, 10ml)
58	ESPESYAL FRIGID ROYALE (Disposable pod device, 3mg, 10ml)
59	ESPESYAL FRIGID ROYALE (Pre-filled Disposable Cartridge, 3mg, 10ml)
60	ESPESYAL FROSTY CRYSTAL (Disposable pod device, 3mg, 10ml)
61	ESPESYAL FROSTY CRYSTAL (Pre-filled Disposable Cartridge, 3mg, 10ml)
62	ESPESYAL FROZEN ACE (Disposable pod device, 3mg, 10ml)
63	ESPESYAL FROZEN ACE (Pre-filled Disposable Cartridge, 3mg, 10ml)
64	ESPESYAL HIGH ROLL (Disposable pod device, 3mg, 10ml)
65	ESPESYAL HIGH ROLL (Pre-filled Disposable Cartridge, 3mg, 10ml)
66	ESPESYAL ICE DIAMOND (Disposable pod device, 3mg, 10ml)
67	ESPESYAL ICE DIAMOND (Pre-filled Disposable Cartridge, 3mg, 10ml)
68	ESPESYAL ICED AVES (Disposable pod device, 3mg, 10ml)
69	ESPESYAL ICED AVES (Pre-filled Disposable Cartridge, 3mg, 10ml)
70	ESPESYAL ICY HEARTS (Disposable pod device, 3mg, 10ml)
71	ESPESYAL ICY HEARTS (Pre-filled Disposable Cartridge, 3mg, 10ml)
72	ESPESYAL JACK'S JOY (Disposable pod device, 3mg, 10ml)
73	ESPESYAL JACK'S JOY (Pre-filled Disposable Cartridge, 3mg, 10ml)
74	ESPESYAL JOKER'S WILD (Disposable pod device, 3mg, 10ml)
75	ESPESYAL JOKER'S WILD (Pre-filled Disposable Cartridge, 3mg, 10ml)
76	ESPESYAL KING'S RANSOM (Disposable pod device, 3mg, 10ml)
77	ESPESYAL KING'S RANSOM (Pre-filled Disposable Cartridge, 3mg, 10ml)
78	ESPESYAL LUCKY DUO (Disposable pod device, 3mg, 10ml)
79	ESPESYAL LUCKY DUO (Pre-filled Disposable Cartridge, 3mg, 10ml)
80	ESPESYAL POLAR JACKS (Disposable pod device, 3mg, 10ml)
81	ESPESYAL POLAR JACKS (Pre-filled Disposable Cartridge, 3mg, 10ml)
82	ESPESYAL QUEEN'S GAMBIT (Disposable pod device, 3mg, 10ml)
83	ESPESYAL QUEEN'S GAMBIT (Pre-filled Disposable Cartridge, 3mg, 10ml)
84	ESPESYAL RED CHIP (Disposable pod device, 3mg, 10ml)
85	ESPESYAL RED CHIP (Pre-filled Disposable Cartridge, 3mg, 10ml)
86	ESPESYAL ROYAL MIX (Disposable pod device, 3mg, 10ml)
87	ESPESYAL ROYAL MIX (Pre-filled Disposable Cartridge, 3mg, 10ml)
88	ESPESYAL ROYALE CLUB (Disposable pod device, 3mg, 10ml)
89	ESPESYAL ROYALE CLUB (Pre-filled Disposable Cartridge, 3mg, 10ml)
90	ESPESYAL SPADE STAKE'S (Disposable pod device, 3mg, 10ml)
91	ESPESYAL SPADE'S STAKES (Pre-filled Disposable Cartridge, 3mg, 10ml)
92	ESPESYAL VAPORS NO.1 (30ml, 12mg)
93	ESPESYAL VAPORS NO.1 (30ml, 18mg)
94	ESPESYAL VAPORS NO.1 (30ml, 3mg)
95	ESPESYAL VAPORS NO.1 (30ml, 6mg)
96	ESPESYAL VAPORS NO.10 (30ml, 12mg)

97	ESPESYAL VAPORS NO.10 (30ml, 18mg)
98	ESPESYAL VAPORS NO.10 (30ml, 3mg)
99	ESPESYAL VAPORS NO.10 (30ml, 6mg)
100	ESPESYAL VAPORS NO.11 (30ml, 12mg)
101	ESPESYAL VAPORS NO.11 (30ml, 18mg)
102	ESPESYAL VAPORS NO.11 (30ml, 3mg)
103	ESPESYAL VAPORS NO.11 (30ml, 6mg)
104	ESPESYAL VAPORS NO.12 (30ml, 12mg)
105	ESPESYAL VAPORS NO.12 (30ml, 18mg)
106	ESPESYAL VAPORS NO.12 (30ml, 3mg)
107	ESPESYAL VAPORS NO.12 (30ml, 6mg)
108	ESPESYAL VAPORS NO.2 (30ml, 12mg)
109	ESPESYAL VAPORS NO.2 (30ml, 18mg)
110	ESPESYAL VAPORS NO.2 (30ml, 3mg)
111	ESPESYAL VAPORS NO.3 (30ml, 12mg)
112	ESPESYAL VAPORS NO.3 (30ml, 3mg)
113	ESPESYAL VAPORS NO.3 (30ml, 6mg)
114	ESPESYAL VAPORS NO.4 (30ml, 12mg)
115	ESPESYAL VAPORS NO.4 (30ml, 18mg)
116	ESPESYAL VAPORS NO.4 (30ml, 3mg)
117	ESPESYAL VAPORS NO.4 (30ml, 6mg)
118	ESPESYAL VAPORS NO.5 (30ml, 12mg)
119	ESPESYAL VAPORS NO.5 (30ml, 18mg)
120	ESPESYAL VAPORS NO.5 (30ml, 3mg)
121	ESPESYAL VAPORS NO.5 (30ml, 6mg)
122	ESPESYAL VAPORS NO.6 (30ml, 12mg)
123	ESPESYAL VAPORS NO.6 (30ml, 18mg)
124	ESPESYAL VAPORS NO.6 (30ml, 3mg)
125	ESPESYAL VAPORS NO.6 (30ml, 6mg)
126	ESPESYAL VAPORS NO.7 (30ml, 12mg)
127	ESPESYAL VAPORS NO.7 (30ml, 18mg)
128	ESPESYAL VAPORS NO.7 (30ml, 3mg)
129	ESPESYAL VAPORS NO.7 (30ml, 6mg)
130	ESPESYAL VAPORS NO.8 (30ml, 12mg)
131	ESPESYAL VAPORS NO.8 (30ml, 18mg)
132	ESPESYAL VAPORS NO.8 (30ml, 3mg)
133	ESPESYAL VAPORS NO.8 (30ml, 6mg)
134	ESPESYAL VAPORS NO.9 (30ml, 12mg)
135	ESPESYAL VAPORS NO.9 (30ml, 18mg)
136	ESPESYAL VAPORS NO.9 (30ml, 3mg)
137	ESPESYAL VAPORS NO.9 (30ml, 6mg)
138	ESPESYAL YELLOW CHIP (Disposable pod device, 3mg, 10ml)
139	ESPESYAL YELLOW CHIP (Pre-filled Disposable Cartridge, 3mg, 10ml)
140	GEEK BAR AEGIS 15000 BLACK PINK (Disposable Pod Device, 3mg, 10ml)
141	GEEK BAR AEGIS 15000 BLUE KNIGHT (Disposable Pod Device, 3mg, 10ml)
142	GEEK BAR AEGIS 15000 FRESH RED (Disposable Pod Device, 3mg, 10ml)
143	GEEK BAR AEGIS 15000 ITALY MORNING (Disposable Pod Device, 3mg, 10ml)
144	GEEK BAR AEGIS 15000 MELO BUBBLE (Disposable Pod Device, 3mg, 10ml)
145	GEEK BAR AEGIS 8000 ANGEL KISS (Disposable pod, 10ml, 3mg)
146	GEEK BAR AEGIS 8000 BORN IN THE PURPLE (Disposable pod, 10ml, 3mg)
147	GEEK BAR AEGIS 8000 BROWNEED TOP (Disposable pod, 10ml, 3mg)
148	GEEK BAR AEGIS 8000 CUP-LIKE (Disposable pod, 10ml, 3mg)
149	GEEK BAR AEGIS 8000 FRESH RED (Disposable pod, 10ml, 3mg)
150	GEEK BAR AEGIS 8000 FROZEN PINK (Disposable pod, 10ml, 3mg)
151	GEEK BAR AEGIS 8000 FUNKY TRIO (Disposable pod, 10ml, 3mg)
152	GEEK BAR AEGIS 8000 GREEN DAY (Disposable pod, 10ml, 3mg)
153	GEEK BAR AEGIS 8000 ICE AND FIRE (Disposable pod, 10ml, 3mg)
154	GEEK BAR AEGIS 8000 ICY PURPLE (Disposable pod, 10ml, 3mg)
155	GEEK BAR AEGIS 8000 ITALY HOLIDAY (Disposable pod, 10ml, 3mg)
156	GEEK BAR AEGIS 8000 LAST KISS (Disposable pod, 10ml, 3mg)
157	GEEK BAR AEGIS 8000 PURPLE ROOT (Disposable pod, 10ml, 3mg)
158	GEEK BAR AEGIS 8000 ROOT SPARKLE (Disposable pod, 10ml, 3mg)
159	GEEK BAR AEGIS 8000 RY4 (Disposable pod, 10ml, 3mg)
160	GEEK BAR AEGIS 8000 YEE (Disposable pod, 10ml, 3mg)
161	GEEK BAR MCU 10000 BORN IN THE PURPLE (Disposable pods, 3mg, 10ml)
162	GEEK BAR MCU 10000 FLUFFY CRISPY (Disposable pods, 3mg, 10ml)
163	GEEK BAR MCU 10000 FRESH RED (Disposable pods, 3mg, 10ml)
164	GEEK BAR MCU 10000 FROZEN PINK (Disposable pods, 3mg, 10ml)
165	GEEK BAR MCU 10000 FUNKY TRIO (Disposable pods, 3mg, 10ml)
166	GEEK BAR MCU 10000 GOLDEN KNIGHT (Disposable pods, 3mg, 10ml)
167	GEEK BAR MCU 10000 ICY PURPLE (Disposable pods, 3mg, 10ml)
168	GEEK BAR MCU 10000 ITALY MORNING (Disposable pods, 3mg, 10ml)
169	GEEK BAR MCU 10000 PURPLE KNIGHT (Disposable pods, 3mg, 10ml)
170	GEEK BAR MCU 10000 RED PINK (Disposable pods, 3mg, 10ml)
171	GEEK BAR MCU 10000 RED YEE (Disposable pods, 3mg, 10ml)
172	GRIIO 7500 CALYPSO BLUE (Disposable, 3mg, 10ml)
173	GRIIO 7500 CALYPSO BLUE (Disposable, 6mg, 10ml)
174	GRIIO 7500 CALYPSO BLUE (Prefilled pods, 3mg, 10ml)
175	GRIIO 7500 CORAL RED (Disposable, 3mg, 10ml)
176	GRIIO 7500 CORAL RED (Disposable, 6mg, 10ml)
177	GRIIO 7500 CORAL RED (Prefilled pods, 3mg, 10ml)

178	GRIO 7500 PURPLE GREEN (Disposable, 3mg, 10ml)
179	GRIO 7500 PURPLE GREEN (Disposable, 6mg, 10ml)
180	GRIO 7500 PURPLE GREEN (Prefilled pods, 3mg, 10ml)
181	GRIO 7500 TITAN YELLOW (Disposable, 3mg, 10ml)
182	GRIO 7500 TITAN YELLOW (Disposable, 6mg, 10ml)
183	GRIO 7500 TITAN YELLOW (Prefilled pods, 3mg, 10ml)
184	GRIO 7500 TRUE RED (Disposable, 3mg, 10ml)
185	GRIO 7500 TRUE RED (Disposable, 6mg, 10ml)
186	GRIO 7500 TRUE RED (Prefilled pods, 3mg, 10ml)
187	GRIO 7500 WHITE (Disposable, 3mg, 10ml)
188	GRIO 7500 WHITE (Prefilled pods, 3mg, 10ml)
189	GRIO 7500 WHITE(Disposable, 6mg, 10ml)
190	HCIGAR NITRO B.C.Y. (DISPOSABLE PODS, 10ml, 3mg)
191	HCIGAR NITRO D.A. (DISPOSABLE PODS, 10ml, 3mg)
192	HCIGAR NITRO H.D. (DISPOSABLE PODS, 10ml, 3mg)
193	HCIGAR NITRO L.Y. (DISPOSABLE PODS, 10ml, 3mg)
194	HCIGAR NITRO M.B. (DISPOSABLE PODS, 10ml, 3mg)
195	HCIGAR NITRO M.W.M. (DISPOSABLE PODS, 10ml, 3mg)
196	HCIGAR NITRO R.B. (DISPOSABLE PODS, 10ml, 3mg)
197	HCIGAR NITRO S.B.D. (DISPOSABLE PODS, 10ml, 3mg)
198	HCIGAR NITRO S.B.G. (DISPOSABLE PODS, 10ml, 3mg)
199	HCIGAR NITRO T.G. (DISPOSABLE PODS, 10ml, 3mg)
200	HCIGAR NITRO W.M.I. (DISPOSABLE PODS, 10ml, 3mg)
201	HCIGAR NITRO Y.C. (DISPOSABLE PODS, 10ml, 3mg)
202	LOST MARY ARCTIC CHILL (Disposable Pod Device, 3mg, 10ml per pod)
203	LOST MARY BLACK SPARKLE (Disposable Pod Device, 3mg, 10ml per pod)
204	LOST MARY BLUE DECADENT SLICE (Disposable Pod Device, 3mg, 10ml per pod)
205	LOST MARY DECADENT SLICE (Disposable Pod Device, 3mg, 10ml per pod)
206	LOST MARY FRAGRANT FREEZE (Disposable Pod Device, 3mg, 10ml per pod)
207	LOST MARY FREEZE DELIGHT (Disposable Pod Device, 3mg, 10ml per pod)
208	LOST MARY HEART FREEZE (Disposable Pod Device, 3mg, 10ml per pod)
209	LOST MARY JUICY ORCHARD (Disposable Pod Device, 3mg, 10ml per pod)
210	LOST MARY MIDNIGHT BREW (Disposable Pod Device, 3mg, 10ml per pod)
211	LOST MARY REFRESHING RED (Disposable Pod Device, 3mg, 10ml per pod)
212	LOST MARY REFRESHING RED BUBBLE (Disposable Pod Device, 3mg, 10ml per pod)
213	LOST MARY SOUR BLACK (Disposable Pod Device, 3mg, 10ml per pod)
214	LOST MARY SOUR BLUE (Disposable Pod Device, 3mg, 10ml per pod)
215	LOST MARY SOUR BUBBLE (Disposable Pod Device, 3mg, 10ml per pod)
216	LOST MARY SOUR MIX (Disposable Pod Device, 3mg, 10ml per pod)
217	LOST MARY ZESTY FIZZ (Disposable Pod Device, 3mg, 10ml per pod)
218	MUGEN A.M (DISPOSABLE POD, 10ml, 3mg)
219	MUGEN B.B ICE (DISPOSABLE POD, 10ml, 3mg)
220	MUGEN C.M (DISPOSABLE POD, 10ml, 3mg)
221	MUGEN DOUBLE WW (DISPOSABLE POD, 10ml, 3mg)
222	MUGEN G.A (DISPOSABLE POD, 10ml, 3mg)
223	MUGEN L.C (DISPOSABLE POD, 10ml, 3mg)
224	MUGEN L.I (DISPOSABLE POD, 10ml, 3mg)
225	MUGEN MNT ICE (DISPOSABLE POD, 10ml, 3mg)
226	MUGEN S.B (DISPOSABLE POD, 10ml, 3mg)
227	MUGEN S.I.C (DISPOSABLE POD, 10ml, 3mg)
228	MUGEN SWT.TRO (DISPOSABLE POD, 10ml, 3mg)
229	MUGEN W.L (DISPOSABLE POD, 10ml, 3mg)
230	STREATHING CONCEPT AVRY (30ml, 12mg)
231	STREATHING CONCEPT AVRY (30ml, 18mg)
232	STREATHING CONCEPT AVRY (30ml, 6mg)
233	STREATHING CONCEPT BCRY (30ml, 12mg)
234	STREATHING CONCEPT BCRY (30ml, 18mg)
235	STREATHING CONCEPT BCRY (30ml, 6mg)
236	STREATHING CONCEPT CCRY (30ml, 12mg)
237	STREATHING CONCEPT CCRY (30ml, 18mg)
238	STREATHING CONCEPT CCRY (30ml, 6mg)
239	STREATHING CONCEPT NTRY (30ml, 12mg)
240	STREATHING CONCEPT NTRY (30ml, 18mg)
241	STREATHING CONCEPT NTRY (30ml, 6mg)
242	STREATHING CONCEPT SBKW (30ml, 12mg)
243	STREATHING CONCEPT SBKW (30ml, 18mg)
244	STREATHING CONCEPT SBKW (30ml, 6mg)
245	STREATHING CONCEPT SBRY (30ml, 12mg)
246	STREATHING CONCEPT SBRY (30ml, 18mg)
247	STREATHING CONCEPT SBRY (30ml, 6mg)
248	STREATHING CONCEPT SBYG (30ml, 12mg)
249	STREATHING CONCEPT SBYG (30ml, 18mg)
250	STREATHING CONCEPT SBYG (30ml, 6mg)
251	STREATHING CONCEPT UTRY (30ml, 12mg)
252	STREATHING CONCEPT UTRY (30ml, 18mg)
253	STREATHING CONCEPT UTRY (30ml, 6mg)
254	STREATHING CONCEPT WMIC (30ml, 6mg)
255	STREATHING CONCEPT YKIC (30ml, 12mg)
256	STREATHING CONCEPT YKIC (30ml, 6mg)
257	VOOKBAR ELITE 12000 BLACK STORM ICE (Disposable Pod Device, 3mg, 10ml)
258	VOOKBAR ELITE 12000 BLACK STORM ICE (Prefilled Disposable Cartridge, 3mg, 10ml)

259	VOOKBAR ELITE 12000 BLUE VELVET (Disposable Pod Device, 3mg, 10ml)
260	VOOKBAR ELITE 12000 FROZEN BLISS (Disposable Pod Device, 3mg, 10ml)
261	VOOKBAR ELITE 12000 FROZEN BLISS (Prefilled Disposable Cartridge, 3mg, 10ml)
262	VOOKBAR ELITE 12000 HAPPY BOMB (Disposable Pod Device, 3mg, 10ml)
263	VOOKBAR ELITE 12000 HAPPY BOMB (Prefilled Disposable Cartridge, 3mg, 10ml)
264	VOOKBAR ELITE 12000 LUSH FRAGRANT (Disposable Pod Device, 3mg, 10ml)
265	VOOKBAR ELITE 12000 LUSH FRAGRANT (Prefilled Disposable Cartridge, 3mg, 10ml)
266	VOOKBAR ELITE 12000 LUSH ICE (Disposable Pod Device, 3mg, 10ml)
267	VOOKBAR ELITE 12000 LUSH ICE (Prefilled Disposable Cartridge, 3mg, 10ml)
268	VOOKBAR ELITE 12000 MIXED CARDEN (Disposable Pod Device, 3mg, 10ml)
269	VOOKBAR ELITE 12000 PINK ICE (Disposable Pod Device, 3mg, 10ml)
270	VOOKBAR ELITE 12000 PINK ICE (Prefilled Disposable Cartridge, 3mg, 10ml)
271	VOOKBAR ELITE 12000 PINK ROSE (Disposable Pod Device, 3mg, 10ml)
272	VOOKBAR ELITE 12000 PINK ROSE (Prefilled Disposable Cartridge, 3mg, 10ml)
273	VOOKBAR ELITE 12000 PURPLE ICE (Disposable Pod Device, 3mg, 10ml)
274	VOOKBAR ELITE 12000 PURPLE ICE (Prefilled Disposable Cartridge, 3mg, 10ml)
275	VOOKBAR ELITE 12000 RED MIX (Disposable Pod Device, 3mg, 10ml)
276	VOOKBAR ELITE 12000 RED MIX (Prefilled Disposable Cartridge, 3mg, 10ml)
277	VOOKBAR ELITE 12000 SOUR NEON (Disposable Pod Device, 3mg, 10ml)
278	VOOKBAR ELITE 12000 SOUR NEON (Prefilled Disposable Cartridge, 3mg, 10ml)
279	VOOKBAR ELITE 12000 SUNNY SPARKLE (Disposable Pod Device, 3mg, 10ml)
280	VOOKBAR ELITE 12000 SUNNY SPARKLE (Prefilled Disposable Cartridge, 3mg, 10ml)
281	VOOKBAR ELITE 12000 SWEET BOMB (Disposable Pod Device, 3mg, 10ml)
282	VOOKBAR ELITE 12000 SWEET BOMB (Prefilled Disposable Cartridge, 3mg, 10ml)
283	VOOKBAR ELITE 12000 WHITE ICE (Disposable Pod Device, 3mg, 10ml)
284	VOOKBAR ELITE 12000 WHITE ICE (Disposable Pod Device, 3mg, 10ml)
285	VOOKBAR ELITE 12000 WHITE ICE (Prefilled Disposable Cartridge, 3mg, 10ml)
286	VOOKBAR EXPLORER 13000 BLACK STORM ICE (Pre-filled Disposable Cartridge, 3mg, 10ml)
287	VOOKBAR EXPLORER 13000 BLUE VELVET (Pre-filled Disposable Cartridge, 3mg, 10ml)
288	VOOKBAR EXPLORER 13000 BROWN ROAST (Pre-filled Disposable Cartridge, 3mg, 10ml)
289	VOOKBAR EXPLORER 13000 FROZEN BLISS (Pre-filled Disposable Cartridge, 3mg, 10ml)
290	VOOKBAR EXPLORER 13000 GREEN ICE (Pre-filled Disposable Cartridge, 3mg, 10ml)
291	VOOKBAR EXPLORER 13000 LUSH FRAGRANT (Pre-filled Disposable Cartridge, 3mg, 10ml)
292	VOOKBAR EXPLORER 13000 LUSH ICE (Pre-filled Disposable Cartridge, 3mg, 10ml)
293	VOOKBAR EXPLORER 13000 MIXED CARDEN (Pre-filled Disposable Cartridge, 3mg, 10ml)
294	VOOKBAR EXPLORER 13000 PINK ICE (Pre-filled Disposable Cartridge, 3mg, 10ml)
295	VOOKBAR EXPLORER 13000 PINK ROSE (Pre-filled Disposable Cartridge, 3mg, 10ml)
296	VOOKBAR EXPLORER 13000 PURPLE BLAST (Disposable Pod Device, 3mg, 10ml)
297	VOOKBAR EXPLORER 13000 PURPLE BLAST (Pre-filled Disposable Cartridge, 3mg, 10ml)
298	VOOKBAR EXPLORER 13000 PURPLE ICE (Disposable Pod Device, 3mg, 10ml)
299	VOOKBAR EXPLORER 13000 PURPLE ICE (Pre-filled Disposable Cartridge, 3mg, 10ml)
300	VOOKBAR EXPLORER 13000 RED BLAST (Disposable Pod Device, 3mg, 10ml)
301	VOOKBAR EXPLORER 13000 RED BLAST (Pre-filled Disposable Cartridge, 3mg, 10ml)
302	VOOKBAR EXPLORER 13000 RED MIX (Disposable Pod Device, 3mg, 10ml)
303	VOOKBAR EXPLORER 13000 RED MIX (Pre-filled Disposable Cartridge, 3mg, 10ml)
304	VOOKBAR EXPLORER 13000 WHITE ICE (Disposable Pod Device, 3mg, 10ml)
305	VOOKBAR EXPLORER 13000 WHITE ICE (Pre-filled Disposable Cartridge, 3mg, 10ml)
306	WERTI GTR BY (DISPOSABLE PODS, 10ml, 3mg)
307	WERTI GTR CC (DISPOSABLE PODS, 10ml, 3mg)
308	WERTI GTR GC (DISPOSABLE PODS, 10ml, 3mg)
309	WERTI GTR GM (DISPOSABLE PODS, 10ml, 3mg)
310	WERTI GTR GY (DISPOSABLE PODS, 10ml, 3mg)
311	WERTI GTR M (DISPOSABLE PODS, 10ml, 3mg)
312	WERTI GTR MBY (DISPOSABLE PODS, 10ml, 3mg)
313	WERTI GTR PC (DISPOSABLE PODS, 10ml, 3mg)
314	WERTI GTR SA (DISPOSABLE PODS, 10ml, 3mg)
315	WERTI GTR SKT (DISPOSABLE PODS, 10ml, 3mg)
316	WERTI GTR SWY (DISPOSABLE PODS, 10ml, 3mg)
317	WERTI GTR SY (DISPOSABLE PODS, 10ml, 3mg)
318	WERTI GTR TM (DISPOSABLE PODS, 10ml, 3mg)

F. IMPORTERS OF VAPOR PRODUCTS		
NAME OF TAXPAYER		BRAND NAME/VARIANT
1	20 S INC	1 FIPO Elleven Original Menthol (1.8 ml, 3% Nicotine)
		2 FIPO Elleven Original Tobacco (1.8 ml, 3% Nicotine)
		3 FIPO Fresh Rush Hard Pack (1.8 ml, 3% Nicotine)
		4 FIPO Hot Tropic Hard Pack (1.8 ml, 3% Nicotine)
		5 FIPO T For Tangy Hard Pack (1.8 ml, 3% Nicotine)
2	2229 NON-SPECIALIZED WHOLESALE TRADING	1 Black Bat Brown (Disposable Pod, 3mg, 20ml)
		2 Black Bat Dark Ice (Disposable Pod, 3mg, 20ml)
		3 Black Bat Fresh Mint (Disposable Pod, 3mg, 20ml)
		4 Black Bat Fresh Red And Pink (Disposable Pod, 3mg, 20ml)
		5 Black Bat Green (Disposable Pod, 3mg, 20ml)
		6 Black Bat Lush Ice (Disposable Pod, 3mg, 20ml)
		7 Black Bat Pink Lush (Disposable Pod, 3mg, 20ml)
		8 Black Bat Rainbow (Disposable Pod, 3mg, 20ml)
		9 Black Bat Royal Purple (Disposable Pod, 3mg, 20ml)
		10 Black Bat Very Black (Disposable Pod, 3mg, 20ml)
		11 Black Bat Very Mixed (Disposable Pod, 3mg, 20ml)
		12 Black Bat Very Pink (Disposable Pod, 3mg, 20ml)
		13 Boss Frozen Black (3% Nicotine, 2ml per pod)
		14 Boss Galaxy Arctic Freeze (Disposable Pod, 30mg, 10ml)
		15 Boss Galaxy Beach Life (Disposable Pod, 30mg, 10ml)
		16 Boss Galaxy Chewy Hop (Disposable Pod, 30mg, 10ml)
		17 Boss Galaxy Dark Ice (Disposable Pod, 30mg, 10ml)
		18 Boss Galaxy Green (Disposable Pod, 30mg, 10ml)
		19 Boss Galaxy Hao (Disposable Pod, 30mg, 10ml)
		20 Boss Galaxy Iceice (Disposable Pod, 30mg, 10ml)
		21 Boss Galaxy Lush Delight (Disposable Pod, 30mg, 10ml)
		22 Boss Galaxy Lush Ice (Disposable Pod, 30mg, 10ml)
		23 Boss Galaxy Pink Delight (Disposable Pod, 30mg, 10ml)
		24 Boss Galaxy Pink Freeze (Disposable Pod, 30mg, 10ml)
		25 Boss Galaxy Red Chewy (Disposable Pod, 30mg, 10ml)
		26 Boss Galaxy Royal Purple (Disposable Pod, 30mg, 10ml)
		27 Boss Galaxy Very Black (Disposable Pod, 30mg, 10ml)
		28 Boss Galaxy Very Mixed (Disposable Pod, 30mg, 10ml)
		29 Boss Galaxy White In Red (Disposable Pod, 30mg, 10ml)
		30 Boss Galaxy Yellow Lie (Disposable Pod, 30mg, 10ml)
		31 Boss Lush Ice (3% Nicotine, 2ml per pod)
		32 Boss Premium Black Sparkle (30mg, 10ml Per Pod)
		33 Boss Premium Fresh Mint (30mg, 10ml Per Pod)
		34 Boss Premium Golden Tangy (30mg, 10ml Per Pod)
		35 Boss Premium Greek (30mg, 10ml Per Pod)
		36 Boss Premium Lush Ice (30mg, 10ml Per Pod)
		37 Boss Premium Popsis (30mg, 10ml per pod)
		38 Boss Premium Red In White (30mg, 10ml Per Pod)
		39 Boss Premium Soft & Sweet (30mg, 10ml Per Pod)
		40 Boss Premium Very Mixed (30mg, 10ml Per Pod)
		41 Boss Premium Wild Pink (30mg, 10ml Per Pod)
		42 Boss Royal Purple (3% Nicotine, 2ml per pod)
		43 Boss Titanium Golden Melody (Disposable, 20mg, 14.5ml)
		44 Boss Titanium Greek (Disposable, 20mg, 14.5ml)
		45 Boss Titanium Green (Disposable, 20mg, 14.5ml)
		46 Boss Titanium Iceice (Disposable, 20mg, 14.5ml)
		47 Boss Titanium It (Disposable, 20mg, 14.5ml)
		48 Boss Titanium L Freeze (Disposable, 20mg, 14.5ml)
		49 Boss Titanium Lush Delight (Disposable, 20mg, 14.5ml)
		50 Boss Titanium Lush Straw (Disposable, 20mg, 14.5ml)
		51 Boss Titanium Machiat (Disposable, 20mg, 14.5ml)
		52 Boss Titanium Pine (Disposable, 20mg, 14.5ml)
		53 Boss Titanium Pink Delight (Disposable, 20mg, 14.5ml)
		54 Boss Titanium Radiant (Disposable, 20mg, 14.5ml)
		55 Boss Titanium Red Crisp (Disposable, 20mg, 14.5ml)
		56 Boss Titanium Royal Purple (Disposable, 20mg, 14.5ml)
		57 Boss Titanium Slice (Disposable, 20mg, 14.5ml)
		58 Boss Titanium Soft & Chewy (Disposable, 20mg, 14.5ml)
		59 Boss Titanium Sparkling Delight (Disposable, 20mg, 14.5ml)
		60 Boss Titanium V Freeze (Disposable, 20mg, 14.5ml)
		61 Boss Titanium Very Mixed (Disposable, 20mg, 14.5ml)
		62 Boss Titanium Wild Pink (Disposable, 20mg, 14.5ml)
		63 Boss Very Mixed (3% Nicotine, 2ml Per Pod)
		64 Boss White In Red (3% Nicotine, 2ml Per Pod)
		65 Boss Wild Pink (3% Nicotine, 2ml Per Pod)
		66 Boss X Vantasy Black and White (Disposable, 30mg, 10ml per pod)
		67 Boss X Vantasy Black Origin (Disposable, 30mg, 10ml per pod)
		68 Boss X Vantasy Crisp Soul(Disposable, 30mg, 10ml per pod)
		69 Boss X Vantasy Dark Ice (Disposable, 30mg, 10ml per pod)
		70 Boss X Vantasy Green(Disposable, 30mg, 10ml per pod)
		71 Boss X Vantasy Lush Ice (Disposable, 30mg, 10ml per pod)
		72 Boss X Vantasy Pink Dutch (Disposable, 30mg, 10ml per pod)
		73 Boss X Vantasy Pink Greek (Disposable, 30mg, 10ml per pod)
		74 Boss X Vantasy Purple Soul (Disposable, 30mg, 10ml per pod)
		75 Boss X Vantasy U Freeze (Disposable, 30mg, 10ml per pod)
		76 Boss X Vantasy White in Red(Disposable, 30mg, 10ml per pod)
		77 Boss X Vantasy White Sparkle (Disposable, 30mg, 10ml per pod)

		78	Nevoks X Boss Cloud Lte (Disposable, 30mg, 10ml)
		79	Nevoks X Boss Cupchin (Disposable, 30mg, 10ml)
		80	Nevoks X Boss Greek (Disposable, 30mg, 10ml)
		81	Nevoks X Boss Green Mix (Disposable, 30mg, 10ml)
		82	Nevoks X Boss Lush Greek (Disposable, 30mg, 10ml)
		83	Nevoks X Boss Lush Ice (Disposable, 30mg, 10ml)
		84	Nevoks X Boss Lush Mix (Disposable, 30mg, 10ml)
		85	Nevoks X Boss Pink And Purple (Disposable, 30mg, 10ml)
		86	Nevoks X Boss Pink Freeze (Disposable, 30mg, 10ml)
		87	Nevoks X Boss Pink Mix (Disposable, 30mg, 10ml)
		88	Nevoks X Boss Slice Mix (Disposable, 30mg, 10ml)
		89	Nevoks X Boss Smooth Purple (Disposable, 30mg, 10ml)
		90	Nevoks X Boss U.Freeze (Disposable, 30mg, 10ml)
		1	Aerogin 5500 Blizzard Sunset (10ml, 2mg) Disposable Pod
		2	Aerogin 5500 Blizzard Sunset (10ml, 5mg) Disposable Pod
		3	Aerogin 5500 Blue Razz (10ml, 2mg) Disposable Pod
		4	Aerogin 5500 Blue Razz (10ml, 5mg) Disposable Pod
		5	Aerogin 5500 Gb Spectrum (10ml, 2mg) Disposable Pod
		6	Aerogin 5500 Gb Spectrum (10ml, 5mg) Disposable Pod
		7	Aerogin 5500 Lush Ice (10ml, 2mg) Disposable Pod
		8	Aerogin 5500 Lush Ice (10ml, 5mg) Disposable Pod
		9	Aerogin 5500 Mercedes (10ml, 2mg) Disposable Pod
		10	Aerogin 5500 Mercedes (10ml, 5mg) Disposable Pod
		11	Aerogin 5500 Purple Slush (10ml, 2mg) Disposable Pod
		12	Aerogin 5500 Purple Slush (10ml, 5mg) Disposable Pod
		13	Aerogin 5500 Red Slush (10ml, 2mg) Disposable Pod
		14	Aerogin 5500 Red Slush (10ml, 5mg) Disposable Pod
		15	Aerogin 5500 Sk Sangria (10ml, 2mg) Disposable Pod
		16	Aerogin 5500 Sk Sangria (10ml, 5mg) Disposable Pod
		17	Aerogin 5500 White Nectar (10ml, 2mg) Disposable Pod
		18	Aerogin 5500 White Nectar (10ml, 5mg) Disposable Pod
		19	Aerogin 8000 Blonde Queen (10ml, 2mg) Disposable Pod
		20	Aerogin 8000 Blonde Queen (10ml, 5mg) Disposable Pod
		21	Aerogin 8000 Blue Bolt (10ml, 2mg) Disposable Pod
		22	Aerogin 8000 Blue Bolt (10ml, 5mg) Disposable Pod
		23	Aerogin 8000 Fresh Pulp (10ml, 2mg) Disposable Pod
		24	Aerogin 8000 Fresh Pulp (10ml, 5mg) Disposable Pod
		25	Aerogin 8000 Granny's Fave (10ml, 2mg) Disposable Pod
		26	Aerogin 8000 Granny's Fave (10ml, 5mg) Disposable Pod
		27	Aerogin 8000 Ivory Cup (10ml, 2mg) Disposable Pod
		28	Aerogin 8000 Ivory Cup (10ml, 5mg) Disposable Pod
		29	Aerogin 8000 Mr. Smookies (10ml, 2mg) Disposable Pod
		30	Aerogin 8000 Mr. Smookies (10ml, 5mg) Disposable Pod
		31	Aerogin 8000 Perfect Summer (10ml, 2mg) Disposable Pod
		32	Aerogin 8000 Perfect Summer (10ml, 5mg) Disposable Pod
		33	Aerogin 8000 Pink Deluge (10ml, 2mg) Disposable Pod
		34	Aerogin 8000 Pink Deluge (10ml, 5mg) Disposable Pod
		35	Aerogin 8000 Royal Freeze (10ml, 2mg) Disposable Pod
		36	Aerogin 8000 Royal Freeze (10ml, 5mg) Disposable Pod
		37	Aerogin 8000 Two Slices (10ml, 2mg) Disposable Pod
		38	Aerogin 8000 Two Slices (10ml, 5mg) Disposable Pod
		39	Aerogin X Cindy Bball (Disposable Pod, 5mg, 10ml Per Pod)
		40	Aerogin X Cindy Cool WM (Disposable Pod, 5mg, 10ml Per Pod)
		41	Aerogin X Cindy Pmrs Mix (Disposable Pod, 5mg, 10ml Per Pod)
		42	Aerogin X Cindy Swgp Mix (Disposable Pod, 5mg, 10ml Per Pod)
		43	Aerogin X Cindy Xtrm Burst (Disposable Pod, 5mg, 10ml Per Pod)
		44	Aerogin X Doctor Drei Arctic Elix (2mg, 10ml Per Pod)
		45	Aerogin X Doctor Drei Arctic Elix (5mg, 10ml Per Pod)
		46	Aerogin X Joozelab Venus Fantasy (2mg, 10ml Per Pod)
		47	Aerogin X Joozelab Venus Fantasy (5mg, 10ml Per Pod)
		48	Evolve X Pro Ape's Fave (3mg, 10ml Per Pod)
		49	Evolve X Pro Dark Brew (3mg, 10ml Per Pod)
		50	Evolve X Pro Electric Nade (3mg, 10ml Per Pod)
		51	Evolve X Pro Lacto Cooler (3mg, 10ml Per Pod)
		52	Evolve X Pro Lacto Fresa (3mg, 10ml Per Pod)
		53	Evolve X Pro Midnight Fizz (3mg, 10ml Per Pod)
		54	Evolve X Pro Rustic Four (3mg, 10ml Per Pod)
		55	Evolve X Pro Ruyan Four (3mg, 10ml Per Pod)
		56	Evolve X Pro Spring Mint (3mg, 10ml Per Pod)
		57	Evolve X Pro Tropic Blunt (3mg, 10ml Per Pod)
		58	Lost Vape X Viscosity Lxv7500 14 Elements (10ml, 2mg Disposable Pod)
		59	Lost Vape X Viscosity Lxv7500 14 Elements (10ml, 5mg Disposable Pod)
		60	Lost Vape X Viscosity Lxv7500 Aurora Blvd (10ml, 2mg Disposable Pod)
		61	Lost Vape X Viscosity Lxv7500 Aurora Blvd (10ml, 5mg Disposable Pod)
		62	Lost Vape X Viscosity Lxv7500 Cosmic Red (10ml, 2mg Disposable Pod)
		63	Lost Vape X Viscosity Lxv7500 Cosmic Red (10ml, 5mg Disposable Pod)
		64	Lost Vape X Viscosity Lxv7500 Havana Ice (10ml, 2mg Disposable Pod)
		65	Lost Vape X Viscosity Lxv7500 Havana Ice (10ml, 5mg Disposable Pod)
		66	Lost Vape X Viscosity Lxv7500 Ichigo Ry4 (10ml, 2mg Disposable Pod)
		67	Lost Vape X Viscosity Lxv7500 Ichigo Ry4 (10ml, 5mg Disposable Pod)
		68	Lost Vape X Viscosity Lxv7500 Jade Pillar (10ml, 2mg Disposable Pod)
		69	Lost Vape X Viscosity Lxv7500 Jade Pillar (10ml, 5mg Disposable Pod)
		70	Lost Vape X Viscosity Lxv7500 Monkey Dream (10ml, 2mg Disposable Pod)
		71	Lost Vape X Viscosity Lxv7500 Monkey Dream (10ml, 5mg Disposable Pod)
3	AEROGIN CONSUMER ELECT. TRADING CORP		

		72	Lost Vape X Viscosity Lxv7500 Pink Og (10ml, 2mg Disposable Pod)
		73	Lost Vape X Viscosity Lxv7500 Pink Og (10ml, 5mg Disposable Pod)
		74	Lost Vape X Viscosity Lxv7500 Sp Bonanza (10ml, 2mg Disposable Pod)
		75	Lost Vape X Viscosity Lxv7500 Sp Bonanza (10ml, 5mg Disposable Pod)
		76	Lost Vape X Viscosity Lxv7500 Yassi (10ml, 2mg Disposable Pod)
		77	Lost Vape X Viscosity Lxv7500 Yassi (10ml, 5mg Disposable Pod)
		78	Xiva Arctic Spring (Disposable Pod, 2mg, 1ml)
		79	Xiva Arctic Spring (Disposable Pod, 5mg, 1ml)
		80	Xiva Capri Blue (Disposable Pod, 2mg, 1ml)
		81	Xiva Capri Blue (Disposable Pod, 5mg, 1ml)
		82	Xiva Gravity (Disposable Pod, 2mg, 1ml)
		83	Xiva Gravity (Disposable Pod, 5mg, 1ml)
		84	Xiva Harlequin (Disposable Pod, 2mg, 1ml)
		85	Xiva Harlequin (Disposable Pod, 5mg, 1ml)
		86	Xiva Pink Bliss (Disposable Pod, 2mg, 1ml)
		87	Xiva Pink Bliss (Disposable Pod, 5mg, 1ml)
		88	Xiva Purple Lotus (Disposable Pod, 2mg, 1ml)
		89	Xiva Purple Lotus (Disposable Pod, 5mg, 1ml)
		90	Xiva Red Rush (Disposable Pod, 5mg, 1ml)
		91	Xiva Red Slush (Disposable Pod, 5mg, 1ml)
		92	Xiva Red Slush (Disposable Pod, 5mg, 2ml)
		93	Xiva Ruby Sparkle (Disposable Pod, 2mg, 1ml)
		94	Xiva Ruby Sparkle (Disposable Pod, 5mg, 1ml)
		95	Xiva Two Slices (Disposable Pod, 2mg, 1ml)
		96	Xiva Two Slices (Disposable Pod, 5mg, 1ml)
		97	Xiva Vivid Burst (Disposable Pod, 2mg, 1ml)
		98	Xiva Vivid Burst (Disposable Pod, 5mg, 1ml)
4	AL 888 TRADING OPC	1	ATVS Warship Power Olink (Disposable Device, 3mg, 7ml)
		2	ATVS Warship Sparkle PH (Disposable Device, 3mg, 7ml)
		3	ATVS WarshipMenthol (Disposable Device, 3mg, 7ml)
		4	ATVS Warship Crisp Green(Disposable Device, 3mg, 7ml)
		5	ATVS Warship Blue Gems (Disposable Device, 3mg, 7ml)
		6	ATVS Warship GoldenTangy Purple (Disposable Pod, 3mg, 7ml)
		7	ATVS WarshipGardens Heart (Disposable Pod, 3mg, 7ml)
		8	ATVS Warship Shiota(Disposable Pod, 3mg, 7ml)
		9	ATVS Warship Power Olink(Disposable Pod, 3mg, 7ml)
		10	ATVS Warship G Snow(Disposable Pod, 3mg, 7ml)
		11	ATVS Warship Mix Heart (Disposable Pod, 3mg, 7ml)
		12	ATVS Warship Pink Fresh Red (Disposable Pod, 3mg, 7ml)
5	BHENG'S VAPE MERCHANDISING	1	Mad Master Aurora Earth (Disposable Device, 10ml, 30mg)
		2	Mad Master Aurora Jupiter (Disposable Device, 10ml, 30mg)
		3	Mad Master Aurora Mars (Disposable Device, 10ml, 30mg)
		4	Mad Master Aurora Mercury (Disposable Device, 10ml, 30mg)
		5	Mad Master Aurora Moon (Disposable Device, 10ml, 30mg)
		6	Mad Master Aurora Saturn (Disposable Device, 10ml, 30mg)
		7	Mad Master Aurora Sun (Disposable Device, 10ml, 30mg)
		8	Mad Master Aurora Venus (Disposable Device, 10ml, 30mg)
		9	Mad Master Blue Prime (Disposable Device, 10ml, 30mg)
		10	Mad Master Bumpy (Disposable Device, 10ml, 30mg)
		11	Mad Master Dusty Road (Disposable Device, 10ml, 30mg)
		12	Mad Master Mixed Frozen (Disposable Device, 10ml, 30mg)
		13	Mad Master Pepo (Disposable Device, 10ml, 30mg)
		14	Mad Master Potion (Disposable Device, 10ml, 30mg)
		15	Mad Master Puff Ace Big Reddish (Disposable Device, 10ml, 30mg)
		16	Mad Master Puff Ace Blue Ice (Disposable Device, 10ml, 30mg)
		17	Mad Master Puff Ace Bluish Bush (Disposable Device, 10ml, 30mg)
		18	Mad Master Puff Ace Pinkish Sunday (Disposable Device, 10ml, 30mg)
		19	Mad Master Puff Ace Purple Moon (Disposable Device, 10ml, 30mg)
		20	Mad Master Puff Ace Reddish Green (Disposable Device, 10ml, 30mg)
		21	Mad Master Puff Ace Reddish White (Disposable Device, 10ml, 30mg)
		22	Mad Master Puff Ace Sunny Classic (Disposable Device, 10ml, 30mg)
		23	Mad Master Puff Ace Triple Mix (Disposable Device, 10ml, 30mg)
		24	Mad Master Puff Ace Yellow Rough (Disposable Device, 10ml, 30mg)
		25	Mad Master Shrub (Disposable Device, 10ml, 30mg)
		26	Mad Master Small Waps (Disposable Device, 10ml, 30mg)
		27	Mad Master Venus (Disposable Device, 10ml, 30mg)
		28	Mad Master Vino (Disposable Device, 10ml, 30mg)
		29	Mad Master Zodiac Aries (Disposable Device, 10ml, 30mg)
		30	Mad Master Zodiac Cancer (Disposable Device, 10ml, 30mg)
		31	Mad Master Zodiac Capricorn (Disposable Device, 10ml, 30mg)
		32	Mad Master Zodiac Gemini (Disposable Device, 10ml, 30mg)
		33	Mad Master Zodiac Libra (Disposable Device, 10ml, 30mg)
		34	Mad Master Zodiac Pisces (Disposable Device, 10ml, 30mg)
		35	Mad Master Zodiac Sagittarius (Disposable Device, 10ml, 30mg)
		36	Mad Master Zodiac Scorpio (Disposable Device, 10ml, 30mg)
		37	Mad Master Zodiac Taurus (Disposable Device, 10ml, 30mg)
		38	Mad Master Zodiac Virgo (Disposable Device, 10ml, 30mg)
6	BETTER FOR YOU CORPORATION	1	JUUL Menthol 5%
		2	JUUL Virginia Tobacco 3%
		3	JUUL Virginia Tobacco 5%
		1	CLOUD X - COLD BREW (Disposable Device, 10ml, 30mg)
		2	CLOUD X - RED VINE (Disposable Device, 10ml, 30mg)
		3	CLOUD X - BLUE IRIS (Disposable Device, 10ml, 30mg)
		4	CLOUD X - PURPLE VINE (Disposable Device, 10ml, 30mg)

7	CRAFT AGROS MARKETING INC.	5	CLOUD X - DRY COLA (Disposable Device, 10ml, 30mg)
		6	CLOUD X - CHERRY BLOSSOM (Disposable Device, 10ml, 30mg)
		7	CLOUD X - BOTANICAL GARDEN (Disposable Device, 10ml, 30mg)
		8	CLOUD X - YELLOW DAISY (Disposable Device, 10ml, 30mg)
		9	CLOUD X - DRY MINT (Disposable Device, 10ml, 30mg)
		10	CLOUD X - DRAGON HIBISCUS (Disposable Device, 10ml, 30mg)
		1	AE DISPO 4 SEASON (Disposable Device, 10ml, 12mg)
		2	AE DISPO BLACK MAMBA (Disposable Device, 10ml, 12mg)
		3	AE DISPO CHAROT (Disposable Device, 10ml, 12mg)
		4	AE DISPO FRESH WATER (Disposable Device, 10ml, 12mg)
8	DENKAT TRADING CORP	5	AE DISPO P.M.W. (Disposable Device, 10ml, 12mg)
		6	AE DISPO PETMALU (Disposable Device, 10ml, 12mg)
		7	AE DISPO PINK TEMPTATION (Disposable Device, 10ml, 12mg)
		8	AE DISPO PINK WATER (Disposable Device, 10ml, 12mg)
		9	AE DISPO ROOT ACE (Disposable Device, 10ml, 12mg)
		10	AE DISPO ROOT SUNMIG (Disposable Device, 10ml, 12mg)
		11	AE DISPO SECRET RECIPE (Disposable Device, 10ml, 12mg)
		12	AE DISPO SHIROTA (Disposable Device, 10ml, 12mg)
		13	AE DISPO ST. DEW (Disposable Device, 10ml, 12mg)
		14	AE DISPO STARBOX (Disposable Device, 10ml, 12mg)
		15	AE DISPO SUBZERO (Disposable Device, 10ml, 12mg)
		16	AE DISPO WATERLY (Disposable Device, 10ml, 12mg)
		17	BLVCK OPS RED ICICLE (Disposable Prefilled Pod Device, 3mg, 10ml)
		18	BLVCK OPS WHITE DIAMONDS (Disposable Prefilled Pod Device, 3mg, 10ml)
		19	BLVCK OPS YELLOW GLAZE (Disposable Prefilled Pod Device, 3mg, 10ml)
		20	CHILLAX GO BROWN MISTRO (DISPOSABLE DEVICE, 30mg, 10ml)
		21	CHILLAX GO FRIGID SPORE (DISPOSABLE DEVICE, 30mg, 10ml)
		22	CHILLAX GO GREEK FREAK (DISPOSABLE DEVICE, 30mg, 10ml)
		23	CHILLAX GO JUNGLE FUSION (DISPOSABLE DEVICE, 30mg, 10ml)
		24	CHILLAX GO KIT BROWN MISTRO (DISPOSABLE DEVICE, 30mg, 10ml)
		25	CHILLAX GO KIT FRIGID SPORE (DISPOSABLE DEVICE, 30mg, 10ml)
		26	CHILLAX GO KIT GREEK FREAK (DISPOSABLE DEVICE, 30mg, 10ml)
		27	CHILLAX GO KIT JUNGLE FUSION (DISPOSABLE DEVICE, 30mg, 10ml)
		28	CHILLAX GO KIT SHIROTA (DISPOSABLE DEVICE, 30mg, 10ml)
		29	CHILLAX GO SHIROTA (DISPOSABLE DEVICE, 30mg, 10ml)
		30	CHILLAX GO X AVO (Disposable pod, 30mg, 10ml)
		31	CHILLAX GO X BAZOKA (Disposable pod, 30mg, 10ml)
		32	CHILLAX GO X BLACK MAMBA (Disposable pod, 30mg, 10ml)
		33	CHILLAX GO X BLUE LAGOON (Disposable pod, 30mg, 10ml)
		34	CHILLAX GO X GREEK FREAK (Disposable pod, 30mg, 10ml)
		35	CHILLAX GO X MOON WALK (Disposable pod, 30mg, 10ml)
		36	CHILLAX GO X SHIROTA (Disposable pod, 30mg, 10ml)
		37	CHILLAX GO X TWISTED GHOST (Disposable pod, 30mg, 10ml)
		38	CHILLAX GO X YELLOW HUNK (Disposable pod, 30mg, 10ml)
		39	CHILLAX NEO ARCTIC BRYZZE (DISPOSABLE DEVICE, 30mg, 10ml)
		40	CHILLAX NEO BROWN MISTRO (DISPOSABLE DEVICE, 30mg, 10ml)
		41	CHILLAX NEO FOREST FAIRY (DISPOSABLE DEVICE, 30mg, 10ml)
		42	CHILLAX NEO FRIGID SPORE (DISPOSABLE DEVICE, 30mg, 10ml)
		43	CHILLAX NEO FRZ PINK (DISPOSABLE DEVICE, 30mg, 10ml)
		44	CHILLAX NEO GREEK FREAK (DISPOSABLE DEVICE, 30mg, 10ml)
		45	CHILLAX NEO JUNGLE FUSION (DISPOSABLE DEVICE, 30mg, 10ml)
		46	CHILLAX NEO MOON WALK (DISPOSABLE DEVICE, 30mg, 10ml)
		47	CHILLAX NEO PINKY BLISS (DISPOSABLE DEVICE, 30mg, 10ml)
		48	CHILLAX NEO RED MANILA (DISPOSABLE DEVICE, 30mg, 10ml)
		49	CHILLAX NEO RUBY CRISP (DISPOSABLE DEVICE, 30mg, 10ml)
		50	CHILLAX NEO SHIROTA (DISPOSABLE DEVICE, 30mg, 10ml)
		51	CHILLAX NEO SWT TOBACCO (DISPOSABLE DEVICE, 30mg, 10ml)
		52	CHILLAX NEO TWISTED GHOST (DISPOSABLE DEVICE, 30mg, 10ml)
		53	CHILLAX NEO X BAZOKA (Disposable pod, 30mg, 10ml)
		54	CHILLAX NEO X BLACK MAMBA (Disposable pod, 30mg, 10ml)
		55	CHILLAX NEO X BLUE LAGOON (Disposable pod, 30mg, 10ml)
		56	CHILLAX NEO X JUNGLE FUSION (Disposable pod, 30mg, 10ml)
		57	CHILLAX NEO X MENTHOL (Disposable pod, 30mg, 10ml)
		58	CHILLAX NEO X PURPLE JAY (Disposable pod, 30mg, 10ml)
		59	DENKAT INSTABAR PINK DELIGHT (Disposable Device, 30mg, 10ml)
		60	DENKAT INSTABAR PINK WATER (Disposable Device, 30mg, 10ml)
		61	DENKAT INSTABAR SEASON'S (Disposable Device, 30mg, 10ml)
		62	MOSMO STORM X PRO BAZOOKA (Disposable Device, 3mg, 10ml)
		63	MOSMO STORM X PRO BLACK MAMBA (Disposable Device, 3mg, 10ml)
		64	MOSMO STORM X PRO CHAROT (Disposable Device, 3mg, 10ml)
		65	MOSMO STORM X PRO HOLY WATER (Disposable Device, 3mg, 10ml)
		66	MOSMO STORM X PRO LYCA (Disposable Device, 3mg, 10ml)
		67	MOSMO STORM X PRO PETMALU (Disposable Device, 3mg, 10ml)
		68	MOSMO STORM X PRO PINK TEMPTATION (Disposable Device, 3mg, 10ml)
		69	MOSMO STORM X PRO RED WATER (Disposable Device, 3mg, 10ml)
		70	MOSMO STORM X PRO SHIROTA (Disposable Device, 3mg, 10ml)
		71	MOSMO STORM X PRO TOBACCO (Disposable Device, 3mg, 10ml)
		72	MOSMO STORM X PRO TOKYO (Disposable Device, 3mg, 10ml)
		73	MOSMO STORM X PRO TROPICAL BLISS (Disposable Device, 3mg, 10ml)
		74	MOSMO ZIPMO AVO (DISPOSABLE DEVICE, 12mg, 10ml)
		75	MOSMO ZIPMO BAZOOKA (DISPOSABLE DEVICE, 12mg, 10ml)
		76	MOSMO ZIPMO BLACK MAMBA (DISPOSABLE DEVICE, 12mg, 10ml)
		77	MOSMO ZIPMO CHAROT (DISPOSABLE DEVICE, 12mg, 10ml)
		78	MOSMO ZIPMO CRYSTAL G (DISPOSABLE DEVICE, 12mg, 10ml)

		79	MOSMO ZIPMO FRESH WATER (DISPOSABLE DEVICE, 12mg, 10ml)
		80	MOSMO ZIPMO MELLO (DISPOSABLE DEVICE, 12mg, 10ml)
		81	MOSMO ZIPMO M-TOB (DISPOSABLE DEVICE, 12mg, 10ml)
		82	MOSMO ZIPMO PETMALU (DISPOSABLE DEVICE, 12mg, 10ml)
		83	MOSMO ZIPMO PINK DELIGHT (DISPOSABLE DEVICE, 12mg, 10ml)
		84	MOSMO ZIPMO PINK SWIRL (DISPOSABLE DEVICE, 12mg, 10ml)
		85	MOSMO ZIPMO PINK WATER (DISPOSABLE DEVICE, 12mg, 10ml)
		86	MOSMO ZIPMO RED WATER (DISPOSABLE DEVICE, 12mg, 10ml)
		87	MOSMO ZIPMO SHIROTA (DISPOSABLE DEVICE, 12mg, 10ml)
		88	MOSMO ZIPMO TOBACCO (DISPOSABLE DEVICE, 12mg, 10ml)
		89	MOSMO ZIPMO TRIPLE C (DISPOSABLE DEVICE, 12mg, 10ml)
		90	MOSMO ZIPMO TURTLE (DISPOSABLE DEVICE, 12mg, 10ml)
9	DIAMANTE OCEANO INTERNATIONAL TRADING, OPC		NO BRAND/S REGISTERED
10	EGGTECH CONSUMER ELECTRONICS TRADING	1	EGG iBB (Disposable Device, 30MG, 10ML)- Freebase
		2	EGG iBG (Disposable Device, 30mg, 10ml)- Freebase
		3	EGG iM (Disposable Device, 30mg, 10ml)- Freebase
		4	EGG iMG (Disposable Device, 30mg, 10ml)- Freebase
		5	EGG iSCC (Disposable Device, 30mg, 10ml)- Freebase
		6	EGG iSL (Disposable Device, 30mg, 10ml)- Freebase
		7	EGG iSP (Disposable Device, 30mg, 10ml)- Freebase
		8	EGG iTIC (Disposable Device, 30mg, 10ml)- Freebase
		9	EGG iVL (Disposable Device, 30mg, 10ml)- Freebase
		10	EGG iWM (Disposable Device, 30mg, 10ml)- Freebase
11	FIMOBILE TECHNOLOGY INCORPORATED		NO BRAND/S REGISTERED
12	FLAVA CORPORATION		NO BRAND/S REGISTERED
13	FUTURA GLOBAL CORP	1	FUNKY MONKEY RUSH TANGY PURPLE (Prefilled Pod, 3mg, 10ml per pod)
		2	FUNKY MONKEY RUSH FRESH MINT (Prefilled Pod, 3mg, 10ml per pod)
		3	FUNKY MONKEY RUSH DARK SPARKLE (Prefilled Pod, 3mg, 10ml per pod)
		4	FUNKY MONKEY RUSH MENTHOL (Prefilled Pod, 3mg, 10ml per pod)
		5	FUNKY MONKEY RUSH WHITE FREEZE (Prefilled Pod, 3mg, 10ml per pod)
		6	FUNKY MONKEY RUSH RASPY RED (Prefilled Pod, 3mg, 10ml per pod)
14	HNC INNOTEK DISTRIBUTION CORP.		NO BRAND/S REGISTERED
15	IMEX GLOBAL RESOURCES & SOLUTIONS INC.		NO BRAND/S REGISTERED
		1	AIR 10K BLUE CHILL (Replacement pod, 30mg, 10ml per pod)
		2	AIR 10K BRED TOE (Replacement pod, 30mg, 10ml per pod)
		3	AIR 10K CHICAGO (Replacement pod, 30mg, 10ml per pod)
		4	AIR 10K CHICAGO (Replacement pod, 30mg, 10ml per pod)
		5	AIR 10K COURT PURPLE (Replacement pod, 30mg, 10ml per pod)
		6	AIR 10K OBSIDIAN (Replacement pod, 30mg, 10ml per pod)
		7	AIR 10K PHANTOM (Replacement pod, 30mg, 10ml per pod)
		8	AIR 10K PINE GREEN (Replacement pod, 30mg, 10ml per pod)
		9	AIR 10K ROTY (Replacement pod, 30mg, 10ml per pod)
		10	AIR 10K RUST PINK (Replacement pod, 30mg, 10ml per pod)
		11	AIR 10K TAXI (Replacement pod, 30mg, 10ml per pod)
		12	AIR 10K UNC (Replacement pod, 30mg, 10ml per pod)
		13	AIR 10K YELLOW TOE (Replacement pod, 30mg, 10ml per pod)
		14	AMMO ONYX AMETHYSTE (Disposale device, 30mg, 10ml per pod)
		15	AMMO ONYX FIRST KISS (Disposale device, 30mg, 10ml per pod)
		16	AMMO ONYX FRESH PINK SAPPHIRE (Disposale device, 30mg, 10ml per pod)
		17	AMMO ONYX JUICY FRESH MINT (Disposale device, 30mg, 10ml per pod)
		18	AMMO ONYX OG TWIST (Disposale device, 30mg, 10ml per pod)
		19	AMMO ONYX ORCHARD PARADISE (Disposale device, 30mg, 10ml per pod)
		20	AMMO ONYX PURPLE MINT (Disposale device, 30mg, 10ml per pod)
		21	AMMO ONYX RED TWIST (Disposale device, 30mg, 10ml per pod)
		22	AMMO ONYX REFRESHING JUICY FRESH (Disposale device, 30mg, 10ml per pod)
		23	AMMO ONYX REFRESHING RED (Disposale device, 30mg, 10ml per pod)
		24	AMMO ONYX SUNRISE ORCHARD (Disposale device, 30mg, 10ml per pod)
		25	Beco Plush Aurora Sparkle 10000 (With Device, 10ml, 12mg)
		26	Beco Plush Biotic Brew 10000 (With Device, 10ml, 12mg)
		27	Beco Plush Celestial Burst 10000 (With Device, 10ml, 12mg)
		28	Beco Plush Dual Comet 10000 (With Device, 10ml, 12mg)
		29	Beco Plush Frozen Meteor 10000 (With Device, 10ml, 12mg)
		30	Beco Plush Galaxy Kiss 10000 (With Device, 10ml, 12mg)
		31	Beco Plush Lunar Twilight 10000 (With Device, 10ml, 12mg)
		32	Beco Plush Meteor Glaze 10000 (With Device, 10ml, 12mg)
		33	Beco Plush Stardust Sip 10000 (With Device, 10ml, 12mg)
		34	Beco Plush Stellar Medley 10000 (With Device, 10ml, 12mg)
		35	FLABAR FLOW BLACK BLENDS (30mg, 10ml per pod)
		36	FLABAR FLOW DARK SPARKLE (30mg, 10ml per pod)
		37	FLABAR FLOW ICE CAFÉ DELIGHT (30mg, 10ml per pod)
		38	FLABAR FLOW PURPLE BLEND (30mg, 10ml per pod)
		39	FLABAR FLOW SPARKLING RED (30mg, 10ml per pod)
		40	Flabar T10000 Amethyste (With Device, 10ml, 5% Nicotine)
		41	Flabar T10000 Blue Menthol (With Device, 10ml, 5% Nicotine)
		42	Flabar T10000 Cafe Delight (With Device, 10ml, 5% Nicotine)
		43	Flabar T10000 Fresh Pink Sapphire (With Device, 10ml, 5% Nicotine)
		44	Flabar T10000 Ice Blossom (With Device, 10ml, 5% Nicotine)
		45	Flabar T10000 Juicy Fresh (With Device, 10ml, 5% Nicotine)
		46	Flabar T10000 Ohla Ice (With Device, 10ml, 5% Nicotine)
		47	Flabar T10000 Purple Mint (With Device, 10ml, 5% Nicotine)
		48	Flabar T10000 Refreshing Red (With Device, 10ml, 5% Nicotine)

16 INDIGO DISTRIBUTION CORPORATION

49	FLABAR T10000 SUNRISE ORCHARD (Disposable, 5mg, 10ml per pod)
50	Flabar T10000 White Cloud (With Device, 10ml, 5% Nicotine)
51	INDIGO EON BYTE BLITZ 9000 (30mg, 9ml per pod)
52	INDIGO EON BYTE FUSSION 9000 (Replacement pod, 30mg, 9ml per pod)
53	INDIGO EON CYBER SURGE 9000 (30mg, 9ml per pod)
54	INDIGO EON ELECTRA WAVE 9000 (30mg, 9ml per pod)
55	INDIGO EON ENERGIZ 9000 (16mg, 10ml per pod)
56	INDIGO EON INNOVATRON 9000 (16mg, 10ml per pod)
57	INDIGO EON PULSE DRIVE 9000 (Replacement pod, 30mg, 9ml per pod)
58	INDIGO EON PULSE FUSSION 9000 (30mg, 9ml per pod)
59	INDIGO EON QUANTUM SPARK 9000 (30mg, 9ml per pod)
60	INDIGO EON RED WIZ 9000 (Replacement pod, 30mg, 9ml per pod)
61	INDIGO EON SPARK CORE 9000 (Replacement pod, 30mg, 9ml per pod)
62	INDIGO EON SPARK WAVE 9000 (30mg, 9ml per pod)
63	INDIGO EON SYNTHI CORE 9000 (Replacement pod, 30mg, 9ml per pod)
64	INDIGO EON SYNTHISYS 9000 (Replacement pod, 30mg, 9ml per pod)
65	INDIGO EON TECH BURST 9000 (Replacement pod, 30mg, 9ml per pod)
66	IQ Infinity Series Chi-Bi Maruko 10000 (With Device, 10ml, 10mg)
67	IQ Infinity Series Fizzy Dark 10000 (With Device, 10ml, 10mg)
68	IQ Infinity Series Island Breeze 10000 (With Device, 10ml, 10mg)
69	IQ Infinity Series Mist Forest 10000 (With Device, 10ml, 10mg)
70	IQ Infinity Series Passion Party 10000 (With Device, 10ml, 10mg)
71	IQ Infinity Series Pink Flag 10000 (With Device, 10ml, 10mg)
72	IQ Infinity Series Red Waterfall 10000 (With Device, 10ml, 10mg)
73	IQ Infinity Series Saucy Boy 10000 (With Device, 10ml, 10mg)
74	IQ Infinity Series Solar Plexus 10000 (With Device, 10ml, 10mg)
75	IQ Infinity Series Summer Ice 10000 (With Device, 10ml, 10mg)
76	IQ Infinity Series Sun Rise 10000 (With Device, 10ml, 10mg)
77	IQ Infinity Series Tangy Purple 10000 (With Device, 10ml, 10mg)
78	IQ Infinity Series The Wiz 10000 (With Device, 10ml, 10mg)
79	IQ Infinity Series Wandering Eart 10000 (With Device, 10ml, 10mg)
80	IQ Infinity Series White Romance 10000 (With Device, 10ml, 10mg)
81	MILAN BOXER (Disposable Device, 20mg, 10ml)
82	MILAN ENZO (Disposable Device, 20mg, 10ml)
83	MILAN MAYBACH (Disposable Device, 20mg, 10ml)
84	MILAN MONTERO (Disposable Device, 20mg, 10ml)
85	MILAN SCUDERIA (Disposable Device, 20mg, 10ml)
86	MILAN TAYCAN (Disposable Device, 20mg, 10ml)
87	MILAN VALKYRIE (Disposable Device, 20mg, 10ml)
88	MILAN VEYRON (Disposable Device, 20mg, 10ml)
89	MILAN VIPER (Disposable Device, 20mg, 10ml)
90	Puff Master BR 10000 (Freebase Liquid, Rechargeable Device, 10ml, 10mg)
91	Puff Master CC 10000 (Freebase Liquid, Rechargeable Device, 10ml, 10mg)
92	Puff Master CI 10000 (Freebase Liquid, Rechargeable Device, 10ml, 10mg)
93	Puff Master CVA 10000 (Freebase Liquid, Rechargeable Device, 10ml, 10mg)
94	Puff Master GI 10000 (Freebase Liquid, Rechargeable Device, 10ml, 10mg)
95	Puff Master IW 10000 (Freebase Liquid, Rechargeable Device, 10ml, 10mg)
96	Puff Master KPFG 10000 (Freebase Liquid, Rechargeable Device, 10ml, 10mg)
97	Puff Master LS 10000 (Freebase Liquid, Rechargeable Device, 10ml, 10mg)
98	Puff Master SA 10000 (Freebase Liquid, Rechargeable Device, 10ml, 10mg)
99	Puff Master SIC 10000 (Freebase Liquid, Rechargeable Device, 10ml, 10mg)
100	Puff Master TIC 10000 (Freebase Liquid, Rechargeable Device, 10ml, 10mg)
101	Puff Master ULF 10000 (Freebase Liquid, Rechargeable Device, 10ml, 10mg)
102	Puff Master VL 10000 (Freebase Liquid, Rechargeable Device, 10ml, 10mg)
103	Puff Master WS 10000 (Freebase Liquid, Rechargeable Device, 10ml, 10mg)
104	Puff Master YY 10000 (Freebase Liquid, Rechargeable Device, 10ml, 10mg)
105	PUFFEE KOREAN CHILL BTS 10000 (15mg, 10ml per pod)
106	PUFFEE KOREAN CHILL IGF 10000 (15mg, 10ml per pod)
107	PUFFEE KOREAN CHILL IGY 10000 (15mg, 10ml per pod)
108	PUFFEE KOREAN CHILL ILC 10000 (15mg, 10ml per pod)
109	PUFFEE KOREAN CHILL ILT 10000 (15mg, 10ml per pod)
110	PUFFEE KOREAN CHILL ILV 10000 (15mg, 10ml per pod)
111	PUFFEE KOREAN CHILL IRT 10000 (15mg, 10ml per pod)
112	PUFFEE KOREAN CHILL ISC 10000 (15mg, 10ml per pod)
113	PUFFEE KOREAN CHILL ISP 10000 (15mg, 10ml per pod)
114	PUFFEE KOREAN CHILL IWF 10000 (15mg, 10ml per pod)
115	PUFFEE KOREAN CHILL IWV 10000 (15mg, 10ml per pod)
116	VABEEN X INDIGO MINI 9500 AMETHYST (Disposable Device, 15mg, 10ml)
117	VABEEN X INDIGO MINI 9500 BORN PURPLE (Disposable Device, 15mg, 10ml)
118	VABEEN X INDIGO MINI 9500 DARK SPARKLE (Disposable Device, 15mg, 10ml)
119	VABEEN X INDIGO MINI 9500 FRESH PINK SAPPHIRE (Disposable Device, 15mg, 10ml)
120	VABEEN X INDIGO MINI 9500 FRESH RED (Disposable Device, 15mg, 10ml)
121	VABEEN X INDIGO MINI 9500 FROZEN PINK (Disposable Device, 15mg, 10ml)
122	VABEEN X INDIGO MINI 9500 FUNKY TRIO (Disposable Device, 15mg, 10ml)
123	VABEEN X INDIGO MINI 9500 GREEN DAY (Disposable Device, 15mg, 10ml)
124	VABEEN X INDIGO MINI 9500 ICE AND FIRE (Disposable Device, 15mg, 10ml)
125	VABEEN X INDIGO MINI 9500 ICE BLOSSOM (Disposable Device, 15mg, 10ml)
126	VABEEN X INDIGO MINI 9500 JUICY FRESH (Disposable Device, 15mg, 10ml)
127	VABEEN X INDIGO MINI 9500 REFRESHING RED (Disposable Device, 15mg, 10ml)
128	VAPENGIN JUPITER 10000 BLUE SNOWY BLENDS (16mg, 10ml per pod)
129	VAPENGIN JUPITER 10000 BROWN RY4 (16mg, 10ml per pod)
130	VAPENGIN JUPITER 10000 DOUBLE DANCER (16mg, 10ml per pod)
131	VAPENGIN JUPITER 10000 GOLDEN GREEN SPHERE (16mg, 10ml per pod)
132	VAPENGIN JUPITER 10000 GREEN TWIST (16mg, 10ml per pod)

		133	VAPENGIN JUPITER 10000 ORCHARD BLENDS (16mg, 10ml per pod)
		134	VAPENGIN JUPITER 10000 PURPLE SNOW (16mg, 10ml per pod)
		135	VAPENGIN JUPITER 10000 RAINBOW BUBBLE (16mg, 10ml per pod)
		136	VAPENGIN JUPITER 10000 RED GREEN WISHES (16mg, 10ml per pod)
		137	VAPENGIN JUPITER 10000 RED SNOW (16mg, 10ml per pod)
		138	VAPENGIN JUPITER 10000 RED SUNRISE (16mg, 10ml per pod)
		139	VAPENGIN JUPITER 10000 SMOOTH CURRENT (16mg, 10ml per pod)
		140	VAPENGIN JUPITER 10000 SNOWY CLUSTER (16mg, 10ml per pod)
		141	VAPENGIN JUPITER 10000 SUNNY SNOWY FUN (16mg, 10ml per pod)
		142	VAPENGIN JUPITER 10000 SUNRISE ORCHARD (16mg, 10ml per pod)
17	INNOVATOR VAPE SHOP	1	DOT. SWITCH BLUSHING SILK (3% Nicotine, 2ml per pod, 4ml per pack)
		2	DOT. SWITCH CULTURED DELIGHT (3% Nicotine, 2ml per pod, 4ml per pack)
		3	DOT. SWITCH SERENADE FUSION (3% Nicotine, 2ml per pod, 4ml per pack)
		4	DOT. SWITCH WINTER GREEN (3% Nicotine, 2ml per pod, 4ml per pack)
		5	DOT. SWITCH COOL CASCADE (3% Nicotine, 2ml per pod, 4ml per pack)
		6	DOT. SWITCH PURPLE FROST (3% Nicotine, 2ml per pod, 4ml per pack)
		7	DOT. SWITCH SOUR FUSION (3% Nicotine, 2ml per pod, 4ml per pack)
		8	DOT. SWITCH SAVORY TOBACCO (3% Nicotine, 2ml per pod, 4ml per pack)
18	JEY 888 TRADING CORPORATION	1	Black Elite 8000 Bacteria Monster (Prefilled Pod, 30mg, 10ml Per Pod)
		2	Black Elite 8000 Beer Sparkle (Prefilled Pod, 30mg, 10ml Per Pod)
		3	Black Elite 8000 Black Wave (Prefilled Pod, 30mg, 10ml Per Pod)
		4	Black Elite 8000 Blue Freeze (Prefilled Pod, 30mg, 10ml Per Pod)
		5	Black Elite 8000 Fresh Menthol (Prefilled Pod, 30mg, 10ml Per Pod)
		6	Black Elite 8000 Jitter Mud (Prefilled Pod, 30mg, 10ml Per Pod)
		7	Black Elite 8000 Pitch Perfect (Prefilled Pod, 30mg, 10ml Per Pod)
		8	Black Elite 8000 Red Cannon (Prefilled Pod, 30mg, 10ml Per Pod)
		9	Black Elite 8000 Red Pulp (Prefilled Pod, 30mg, 10ml Per Pod)
		10	Black Elite 8000 Sparkle Squeeze (Prefilled Pod, 30mg, 10ml Per Pod)
		11	Black Elite 8000 Trouble Purple (Prefilled Pod, 30mg, 10ml Per Pod)
		12	Black Elite 8000 Very Baguio (Prefilled Pod, 30mg, 10ml Per Pod)
		13	Black Elite 8000 Very More (Prefilled Pod, 30mg, 10ml Per Pod)
		14	Black Lite 8000 Brick Kuchen (Prefilled Pod, 30mg, 10ml Per Pod)
		15	Black Lite 8000 Bubble Blower (Prefilled Pod, 30mg, 10ml Per Pod)
		16	Black Lite 8000 Cheer Blast (Prefilled Pod, 30mg, 10ml Per Pod)
		17	Black Lite 8000 Squeeze Salt (Prefilled Pod, 30mg, 10ml Per Pod)
		18	Black Lite 8000 Tobacco Blonde (Prefilled Pod, 30mg, 10ml Per Pod)
		19	Black Lite 8000 Very Monkey (Prefilled Pod, 30mg, 10ml Per Pod)
		20	Black Lite 8000 White Summer (Prefilled Pod, 30mg, 10ml Per Pod)
		21	BLACK LITE 8000 ICE MONKEY (Prefilled Pod, 30mg, 10ml per pod)
		22	BLACK POD FORMULA BACTERIA MONSTER (3% Nicotine, 30ml per bottle)
19	KIPSTART DISTRIBUTION INC.		NO BRAND/S REGISTERED
20	LIX TECH TRADING INC.	1	Lix Eco Pod Baguio's Best (Disposable Pod, 10ml, 3% Nicotine)
		2	Lix Eco Pod Cold Splash (Disposable Pod, 10ml, 3% Nicotine)
		3	Lix Eco Pod Come At Me, Brew (Disposable Pod, 10ml, 3% Nicotine)
		4	Lix Eco Pod Epic Fizzle (Disposable Pod, 10ml, 3% Nicotine)
		5	Lix Eco Pod Happy Fizzle (Disposable Pod, 10ml, 3% Nicotine)
		6	Lix Eco Pod Island Breeze (Disposable Pod, 10ml, 3% Nicotine)
		7	Lix Eco Pod Magenta Lush (Disposable Pod, 10ml, 3% Nicotine)
		8	Lix Eco Pod Mr. Tobacco (Disposable Pod, 10ml, 3% Nicotine)
		9	Lix Eco Pod Mrs. Tobacco (Disposable Pod, 10ml, 3% Nicotine)
		10	Lix Eco Pod Paradise Blend (Disposable Pod, 10ml, 3% Nicotine)
		11	Lix Eco Pod Purple Ice (Disposable Pod, 10ml, 3% Nicotine)
		12	Lix Eco Pod Red Summer (Disposable Pod, 10ml, 3% Nicotine)
		13	Lix Eco Pod Secret Garden (Disposable Pod, 10ml, 3% Nicotine)
		14	Lix Eco Pod Summer Burst (Disposable Pod, 10ml, 3% Nicotine)
		15	Lix Eco Pod Summit Delight (Disposable Pod, 10ml, 3% Nicotine)
		16	Lix Eco Pod Sunny Yogi (Disposable Pod, 10ml, 3% Nicotine)
		17	Lix Eco Pod Triple Ggg (Disposable Pod, 10ml, 3% Nicotine)
		18	Lix Eco Pod Tropical Crush (Disposable Pod, 10ml, 3% Nicotine)
		19	Lix Eco Pod You're Nuts (Disposable Pod, 10ml, 3% Nicotine)
21	MAXMIWU PHILIPPINES CORPORATION		NO BRAND/S REGISTERED
22	MBE PHARMA		NO BRAND/S REGISTERED
23	META TRADING CORP.		NO BRAND/S REGISTERED
		1	RELX Blue Gems-Hard Pack (1.8ml,3% Nicotine)
		2	RELX Brightleaf Tobacco-Hard Pack (1.8ml, 5% Nicotine)
		3	RELX Brown Brew (1.8ml,3% Nicotine)
		4	RELX Classic Tobacco-Hard Pack (1.8 ml, 5% Nicotine)
		5	RELX Crisp Green (1.8ml,3% Nicotine)
		6	RELX Dark Sparkle (1.9ml,3% Nicotine)
		7	RELX Essential Starter Kit Black Dark Sparkle (1.9ml,3% Nicotine)
		8	RELX Essential Starter Kit Black Fresh Red (1.9ml,3% Nicotine)
		9	RELX Essential Starter Kit Black Menthol Xtra (1.9ml, 5% Nicotine)
		10	RELX Essential Starter Kit Black Tobacco (1.8ml, 5% Nicotine)
		11	RELX Fragrant Burst (1.8ml,3% Nicotine)
		12	RELX Fresh Red (1.9ml,3% Nicotine)
		13	RELX Fresh Zest (1.8ml,3% Nicotine)
		14	RELX Fuzzy Green (1.8ml,3% Nicotine)
		15	RELX Garden's Heart (1.9ml,3% Nicotine)
		16	RELX Ginger Tea (1.9ml,3% Nicotine)
		17	RELX Golden Slice (1.9ml,3% Nicotine)
		18	RELX Hazelnut Latte (1.8ml,3% Nicotine)
		19	RELX Ice Tobacco (1.8ml,5% Nicotine)
		20	RELX Iced Brew (1.8ml,3% Nicotine)
		21	RELX Iced Latte (1.8 ml, 3% Nicotine)

22	RELX Ludou Ice (1.9ml,3% Nicotine)
23	RELX MAGICGO PLUS FRESH MINT (Disposable Device, 18mg, 2ml)
24	RELX MAGICGO PLUS RUBY HEART (Disposable Device, 18mg, 2ml)
25	RELX MAGICGO PLUS TANGY VERA (Disposable Device, 18mg, 2ml)
26	RELX Mellow Melody (1.9ml,3% Nicotine)
27	RELX Menthol (1.8ml,3% Nicotine)
28	RELX Menthol (1.8ml,5% Nicotine)
29	RELX Menthol Plus (1.9ml,5% Nicotine)
30	RELX Menthol Xtra (1.9ml,3% Nicotine)
31	RELX Menthol Xtra (1.9ml,5% Nicotine)
32	RELX Old Town Brew (1.8ml,3% Nicotine)
33	RELX Orchard Rounds (1.8ml,3% Nicotine)
34	RELX Purple Gems (1.8ml,3% Nicotine)
35	RELX Purple Snow (1.8ml,3% Nicotine)
36	RELX Red Swirl (1.8ml,3% Nicotine)
37	RELX TANGY GEMS (1.8ML,3% NICOTINE)
38	RELX WHITE COFFEE (1.8ML,3% NICOTINE)
39	RELX WHITE MINT (1.8ML,3% NICOTINE)
40	RELX Rich Tobacco (1.8ml,3% Nicotine)
41	RELX Rich Tobacco (1.8ml,5% Nicotine)
42	RELX Root Brew (1.8ml, 3% Nicotine)
43	RELX Sunny Sparkle (1.9ml,3% Nicotine)
44	RELX Sunset Paradise (1.8ml,3% Nicotine)
45	RELX Tangy Purple (1.9ml,3% Nicotine)
46	RELX Tobacco (1.8ml,3% Nicotine)
47	RELX Tobacco (1.8ml,5% Nicotine)
48	RELX Zesty Menthol (1.8ml,5% Nicotine)
49	RELX Zesty Sparkle (1.9ml,3% Nicotine)
50	WAKA SMASH CRISP GREEN SURGE (Disposable Device, 18mg, 10ml)
51	WAKA SMASH FRESH RED (Disposable Device, 18mg, 10ml)
52	WAKA SMASH GOLDEN LUSH (Disposable Device, 18mg, 10ml)
53	WAKA SMASH RUBY ZEST (Disposable Device, 18mg, 10ml)
54	WAKA SMASH TANGY BLACK SURGE (Disposable Device, 18mg, 10ml)
55	WAKA SMASH TANGY HEARTS (Disposable Device, 18mg, 10ml)
56	WAKA SMASH TANGY VERA (Disposable Device, 18mg, 10ml)
57	WAKA soFIT FA 1000 Blue Gems (Disposable, 18mg, 3ml)
58	WAKA soFIT FA 1000 Fresh Mint (Disposable, 18mg, 3ml)
59	WAKA soFIT FA 1000 Fresh Red (Disposable, 18mg, 3ml)
60	WAKA soFIT FA 1000 Garden Heart's Scoop (Disposable, 18mg, 3ml)
61	WAKA soFIT FA 1000 Garden's Heart (Disposable, 18mg, 3ml)
62	WAKA soPRO PA 10000 FRESH MINT (Disposable, 18mg, 18ml)
63	WAKA soPRO PA 10000 FRESH RED (Disposable, 18mg, 18ml)
64	WAKA soPRO PA 10000 GARDEN'S HEART (Disposable, 18mg, 18ml)
65	WAKA soPRO PA 10000 RASPY RED (Disposable, 18mg, 18ml)
66	WAKA soPRO PA 10000 SAKURA PURPLE (Disposable, 18mg, 18ml)
1	SNOWPLUS ALIEN POD - BLUE GEMS (2ml, 3% Nicotine)
2	SNOWPLUS ALIEN POD - DARK SPARKLE (2ml, 3% Nicotine)
3	SNOWPLUS ALIEN POD - EXOTIC PASSION (2ml, 3% Nicotine)
4	SNOWPLUS ALIEN POD - FRESH RED (2ml, 3% Nicotine)
5	SNOWPLUS ALIEN POD - GARDEN'S HEART (2ml, 3% Nicotine)
6	SNOWPLUS ALIEN POD - MELLOW YELLOW (2ml, 3% Nicotine)
7	SNOWPLUS ALIEN POD - MELLOW MELODY (2ml, 3% Nicotine)
8	SNOWPLUS ALIEN POD - MENTHOL (2ml, 5% Nicotine)
9	SNOWPLUS ALIEN POD - ORCHARD ROUNDS (2ml, 3% Nicotine)
10	SNOWPLUS ALIEN POD - PINK FIZZ (2ml, 3% Nicotine)
11	SNOWPLUS ALIEN POD - SOUR GREEN (2ml, 3% Nicotine)
12	SNOWPLUS ALIEN POD - SUNNY SPARKLE (2ml, 3% Nicotine)
13	SNOWPLUS ALIEN POD - SUNSET PARADISE (2ml, 3% Nicotine)
14	SNOWPLUS ALIEN POD - SWEET ICE (2ml, 3% Nicotine)
15	SNOWPLUS ALIEN POD - TOBACCO (2ml, 5% Nicotine)
16	SNOWPLUS ALIEN POD - TROPICAL PUNCH (2ml, 3% Nicotine)
17	SNOWPLUS GEM 9000 – LUSH ICE (DISPOSABLE, 3% Nicotine, 18ml)
18	SNOWPLUS GEM 9000 – PINK FIZZ (DISPOSABLE, 3% Nicotine, 18ml)
19	SNOWPLUS GEM 9000 – PURPLE FIZZ (DISPOSABLE, 3% Nicotine, 18ml)
20	SNOWPLUS GEM 9000 – RED MIX (DISPOSABLE, 3% Nicotine, 18ml)
21	SNOWPLUS GEM 9000 – SOUR GREEN (DISPOSABLE, 3% Nicotine, 18ml)
22	SNOWPLUS GO 10000 – FIZZ SPARKLE (DISPOSABLE, 3% Nicotine, 20ml)
23	SNOWPLUS GO 10000 – LUSH ICE (DISPOSABLE, 3% Nicotine, 20ml)
24	SNOWPLUS GO 10000 – ORCHARD ROUND (DISPOSABLE, 3% Nicotine, 20ml)
25	SNOWPLUS GO 10000 – PINK BLAST (DISPOSABLE, 3% Nicotine, 20ml)
26	SNOWPLUS GO 10000 – PINK SUNDAY (DISPOSABLE, 3% Nicotine, 20ml)
27	SNOWPLUS GO 10000 – RED MIX (DISPOSABLE, 3% Nicotine, 20ml)
28	SNOWPLUS GO 10000 – RICH ROAST (DISPOSABLE, 3% Nicotine, 20ml)
29	SNOWPLUS GO 10000 – SOUR GREEN (DISPOSABLE, 3% Nicotine, 20ml)
30	SNOWPLUS GO 10000 – TROPICAL BREEZE (DISPOSABLE, 3% Nicotine, 20ml)
31	SNOWPLUS PODS S - DARK SPARKLE (3 pods per pack, 1.7ml per pod)
32	SNOWPLUS PODS S - FRESH RED (3 pods per pack, 1.7ml per pod)
33	SNOWPLUS PODS S - GARDEN'S HEART (3% nicotine, 3 pods per pack, 1.7ml per pod)
34	SNOWPLUS PODS S - MENTHOL (5% nicotine, 3 pods per pack, 1.7ml per pod)
35	SNOWPLUS PODS S - TANGY PURPLE (3 pods per pack, 1.7ml per pod)
36	VOOKBAR AMBER 9000 – FRAGRANT (Disposable, 3% Nicotine, 18ml)
37	VOOKBAR AMBER 9000 – JAVA SOUL (Disposable, 3% Nicotine, 18ml)
38	VOOKBAR AMBER 9000 – LUSH ICE (Disposable, 3% Nicotine, 18ml)
39	VOOKBAR AMBER 9000 – ORCHARD ROUNDS (Disposable, 3% Nicotine, 18ml)

25 PHILIPPINE SNOW PLUS OPC (PSPOPC)

40	VOOKBAR AMBER 9000 – PINK ICE (Disposable, 3% Nicotine, 18ml)
41	VOOKBAR AMBER 9000 – PURPLE ICE (Disposable, 3% Nicotine, 18ml)
42	VOOKBAR AMBER 9000 – RED MIX (Disposable, 3% Nicotine, 18ml)
43	VOOKBAR AMBER 9000 – SALTED FIZZY (Disposable, 3% Nicotine, 18ml)
44	VOOKBAR AMBER 9000 – SOUR GREEN (Disposable, 3% Nicotine, 18ml)
45	VOOKBAR AMBER 9000 – TROPICAL SUNRISE (Disposable, 3% Nicotine, 18ml)
46	VOOKBAR COLOR 10000 – FRAGRANT (Disposable, 3% Nicotine, 20ml)
47	VOOKBAR COLOR 10000 – HAPPY TUMMY (Disposable, 3% Nicotine, 20ml)
48	VOOKBAR COLOR 10000 – JAVA SOUL (Disposable, 3% Nicotine, 20ml)
49	VOOKBAR COLOR 10000 – LUSH ICE (Disposable, 3% Nicotine, 20ml)
50	VOOKBAR COLOR 10000 – ORCHARD ROUNDS (Disposable, 3% Nicotine, 20ml)
51	VOOKBAR COLOR 10000 – PINK ICE (Disposable, 3% Nicotine, 20ml)
52	VOOKBAR COLOR 10000 – PURPLE ICE (Disposable, 3% Nicotine, 20ml)
53	VOOKBAR COLOR 10000 – RED MIX (Disposable, 3% Nicotine, 20ml)
54	VOOKBAR COLOR 10000 – SOUR GREEN (Disposable, 3% Nicotine, 20ml)
55	VOOKBAR COLOR 10000 – TROPICAL SUNRISE (Disposable, 3% Nicotine, 20ml)
56	VOOKBAR ENCORE 10000 – BLACK STORM ICE (Disposable, 3% Nicotine, 20ml)
57	VOOKBAR ENCORE 10000 – BLACK STORM ICE (Disposable, 3% Nicotine, 20ml)
58	VOOKBAR ENCORE 10000 – LUSH FRAGRANT (Disposable, 3% Nicotine, 20ml)
59	VOOKBAR ENCORE 10000 – LUSH FRAGRANT (Disposable, 3% Nicotine, 20ml)
60	VOOKBAR ENCORE 10000 – LUSH ICE (Disposable, 3% Nicotine, 20ml)
61	VOOKBAR ENCORE 10000 – LUSH ICE (Disposable, 3% Nicotine, 20ml)
62	VOOKBAR ENCORE 10000 – MELLOW YELLOW (Disposable, 3% Nicotine, 20ml)
63	VOOKBAR ENCORE 10000 – MELLOW YELLOW (Disposable, 3% Nicotine, 20ml)
64	VOOKBAR ENCORE 10000 – NEW YORK STYLE (Disposable, 3% Nicotine, 20ml)
65	VOOKBAR ENCORE 10000 – NEW YORK STYLE (Disposable, 3% Nicotine, 20ml)
66	VOOKBAR ENCORE 10000 – PINK ROSE (Disposable, 3% Nicotine, 20ml)
67	VOOKBAR ENCORE 10000 – PINK TUMMY (Disposable, 3% Nicotine, 20ml)
68	VOOKBAR ENCORE 10000 – PINK TUMMY (Disposable, 3% Nicotine, 20ml)
69	VOOKBAR ENCORE 10000 – SUNNY SPARKLE (Disposable, 3% Nicotine, 20ml)
70	VOOKBAR ENCORE 10000 – SUNNY SPARKLE (Disposable, 3% Nicotine, 20ml)
71	VOOKBAR ENCORE 10000 – SWEET BOMB (Disposable, 3% Nicotine, 20ml)
72	VOOKBAR ENCORE 10000 – SWEET BOMB (Disposable, 3% Nicotine, 20ml)
73	VOOKBAR ENCORE 10000 – YELLOW AROMA (Disposable, 3% Nicotine, 20ml)
74	VOOKBAR ENCORE 10000 – YELLOW AROMA (Disposable, 3% Nicotine, 20ml)
75	VOOKBAR LUXE S 11000 BLACKSTORM (Disposable, 3% Nicotine, 20ml)
76	VOOKBAR LUXE S 11000 FRAGRANT ICE (Disposable, 3% Nicotine, 20ml)
77	VOOKBAR LUXE S 11000 LUSH ICE (Disposable, 3% Nicotine, 20ml)
78	VOOKBAR LUXE S 11000 ORO ICE (Disposable, 3% Nicotine, 20ml)
79	VOOKBAR LUXE S 11000 PINK ICE (Disposable, 3% Nicotine, 20ml)
80	VOOKBAR LUXE S 11000 PURPLE ICE (Disposable, 3% Nicotine, 20ml)
81	VOOKBAR LUXE S 11000 SOUR GREEN (Disposable, 3% Nicotine, 20ml)
82	VOOKBAR LUXE S 11000 YELLOW SPARKLE (Disposable, 3% Nicotine, 20ml)
83	VOOKBAR YUMMY 11000 – BROWN SWIRL (Disposable, 3% Nicotine, 20ml)
84	VOOKBAR YUMMY 11000 – GREEN ICE CUBE (Disposable, 3% Nicotine, 20ml)
85	VOOKBAR YUMMY 11000 – HAPPY TUMMY (Disposable, 3% Nicotine, 20ml)
86	VOOKBAR YUMMY 11000 – JAVA SOUL (Disposable, 3% Nicotine, 20ml)
87	VOOKBAR YUMMY 11000 – LUSH ICE (Disposable, 3% Nicotine, 20ml)
88	VOOKBAR YUMMY 11000 – PINK ICE (Disposable, 3% Nicotine, 20ml)
89	VOOKBAR YUMMY 11000 – PURPLE ICE (Disposable, 3% Nicotine, 20ml)
90	VOOKBAR YUMMY 11000 – TROPICAL SUNRISE (Disposable, 3% Nicotine, 20ml)
91	VOOKBAR YUMMY 11000 – YELLOW ICE (Disposable, 3% Nicotine, 20ml)
92	VOOKBAR YUMMY 11000 – YELLOW SPARKLE (Disposable, 3% Nicotine, 20ml)
93	VOOKBAR YUMMY PLUS 13000 – BLACK STORM ICE (Disposable, 3% Nicotine, 22ml)
94	VOOKBAR YUMMY PLUS 13000 – LUSH FRAGRANT (Disposable, 3% Nicotine, 22ml)
95	VOOKBAR YUMMY PLUS 13000 – LUSH ICE (Disposable, 3% Nicotine, 22ml)
96	VOOKBAR YUMMY PLUS 13000 – NEW YORK STYLE (Disposable, 3% Nicotine, 22ml)
97	VOOKBAR YUMMY PLUS 13000 – PINK ROSE (Disposable, 3% Nicotine, 22ml)
98	VOOKBAR YUMMY PLUS 13000 – PINK TUMMY (Disposable, 3% Nicotine, 22ml)
99	VOOKBAR YUMMY PLUS 13000 – SUNNY SPARKLE (Disposable, 3% Nicotine, 22ml)
100	VOOKBAR YUMMY PLUS 13000 – SWEET BOMB (Disposable, 3% Nicotine, 22ml)
101	VOOKBAR YUMMY PLUS 13000 – YELLOW AROMA (Disposable, 3% Nicotine, 22ml)
102	VOOKBAR YUMMY PLUS 13000 – ZESTY GREEN (Disposable, 3% Nicotine, 22ml)
1	ELFBAR BC10000 ARCTIC CHILL (Disposable Pod Device, 3% Nicotine, 10ml per pod)
2	ELFBAR BC10000 DECADENT SLICE (Disposable Pod Device, 3% Nicotine, 10ml per pod)
3	ELFBAR BC10000 FRAGRANT FREEZE (Disposable Pod Device, 3% Nicotine, 10ml per pod)
4	ELFBAR BC10000 FREEZE DELIGHT (Disposable Pod Device, 3% Nicotine, 10ml per pod)
5	ELFBAR BC10000 HEART FREEZE (Disposable Pod Device, 3% Nicotine, 10ml per pod)
6	ELFBAR BC10000 MORNING AROMA (Disposable Pod Device, 3% Nicotine, 10ml per pod)
7	ELFBAR BC10000 RAINBOW FUSION (Disposable Pod Device, 3% Nicotine, 10ml per pod)
8	ELFBAR BC10000 REFRESHING RED (Disposable Pod Device, 3% Nicotine, 10ml per pod)
9	ELFBAR BC10000 REFRESHING RED BUBBLE (Disposable Pod Device, 3% Nicotine, 10ml per pod)
10	ELFBAR BC10000 ROYAL PURPLE (Disposable Pod Device, 3% Nicotine, 10ml per pod)
11	ELFBAR BC10000 SOUR BLACK (Disposable Pod Device, 3% Nicotine, 10ml per pod)
12	ELFBAR BC10000 ZESTY FIZZ (Disposable Pod Device, 3% Nicotine, 10ml per pod)
13	ELFBAR ELFA PRO ARCTIC CHILL (Prefilled Pod Kit, 3% Nicotine, 2ml per pod)
14	ELFBAR ELFA PRO ARCTIC CHILL (Prefilled Pod, 3% Nicotine, 2ml per pod)
15	ELFBAR ELFA PRO BLACK SPARKLE (Prefilled Pod, 3% Nicotine, 2ml per pod)
16	ELFBAR ELFA PRO CLEAR SPARKLE (Prefilled Pod, 3% Nicotine, 2ml per pod)
17	ELFBAR ELFA PRO CREAMY ROAST SYMPHONY (Prefilled Pod Kit, 3% Nicotine, 2ml per pod)
18	ELFBAR ELFA PRO CREAMY ROAST SYMPHONY (Prefilled Pod, 3% Nicotine, 2ml per pod)
19	ELFBAR ELFA PRO FRAGRANT FREEZE (Prefilled Pod Kit, 3% Nicotine, 2ml per pod)
20	ELFBAR ELFA PRO FRAGRANT FREEZE (Prefilled Pod, 3% Nicotine, 2ml per pod)
21	ELFBAR ELFA PRO FREEZE DELIGHT (Prefilled Pod, 3% Nicotine, 2ml per pod)

26	PIPE-IT PINOY ENTERPRISE INC.	22	ELFBAR ELFA PRO GOLD SPARKLE (Prefilled Pod, 3% Nicotine, 2ml per pod)
		23	ELFBAR ELFA PRO GREEN CRISP (Prefilled Pod, 3% Nicotine, 2ml per pod)
		24	ELFBAR ELFA PRO HEART FREEZE (Prefilled Pod, 3% Nicotine, 2ml per pod)
		25	ELFBAR ELFA PRO ICED MELLOW YELLOW (Prefilled Pod, 3% Nicotine, 2ml per pod)
		26	ELFBAR ELFA PRO MAJESTIC HEART (Prefilled Pod Kit, 3% Nicotine, 2ml per pod)
		27	ELFBAR ELFA PRO MAJESTIC HEART (Prefilled Pod, 3% Nicotine, 2ml per pod)
		28	ELFBAR ELFA PRO MORNING AROMA (Prefilled Pod, 3% Nicotine, 2ml per pod)
		29	ELFBAR ELFA PRO REFRESHING RED (Prefilled Pod Kit, 3% Nicotine, 2ml per pod)
		30	ELFBAR ELFA PRO TRADITIONAL TOBACCO (Prefilled Pod Kit, 3% Nicotine, 2ml per pod)
		31	ELFBAR LOWIT 5500 HEART FREEZE (Prefilled Pod, 4% Nicotine, 10ml per pod)
		32	ELFBAR LOWIT 5500 OAK HEART (Prefilled Pod, 4% Nicotine, 10ml per pod)
		33	ELFBAR LOWIT 5500 REFRESHING RED (Prefilled Pod, 4% Nicotine, 10ml per pod)
		34	ELFBAR LOWIT 5500 SAKURA PURPLE (Prefilled Pod, 4% Nicotine, 10ml per pod)
		35	ELFBAR LOWIT 5500 SOUR MENTHOL (Prefilled Pod, 4% Nicotine, 10ml per pod)
		36	ELFBAR Pi9000 BLACK SPARKLE (Disposable Pod, 2% Nicotine, 12ml per pod)
		37	ELFBAR Pi9000 FRAGRANT FREEZE (Disposable Pod, 2% Nicotine, 12ml per pod)
		38	ELFBAR Pi9000 FREEZE DELIGHT (Disposable Pod, 2% Nicotine, 12ml per pod)
		39	KS QUIK 2000 FRESH DEW (Disposable Device, 3% Nicotine, 10ml per pod)
		40	KS QUIK 2000 GREEN JEWEL (Disposable Device, 3% Nicotine, 10ml per pod)
		41	KS QUIK 2000 RED LAGOON (Disposable Device, 3% Nicotine, 10ml per pod)
		42	KS QUIK 2000 RED SNOW (Disposable Device, 3% Nicotine, 10ml per pod)
		43	KS QUIK 5000 DELICATE BLEND (Disposable Device, 3% Nicotine, 10ml per pod)
		44	KS QUIK 5000 FRESH DEW (Disposable Device, 3% Nicotine, 10ml per pod)
		45	KS QUIK 5000 GREEN JEWEL (Disposable Device, 3% Nicotine, 10ml per pod)
		46	KS QUIK 5000 RED LAGOON (Disposable Device, 3% Nicotine, 10ml per pod)
		47	KS QUIK 5000 RED SNOW (Disposable Device, 3% Nicotine, 10ml per pod)
		48	KS QUIK 5000 SOUR SPLASH (Disposable Device, 3% Nicotine, 10ml per pod)
		4	Elfbar Lowit 5500 Sakura Purple (Prefilled Pod, 4% Nicotine, 10ml Per Pod)
		5	Elfbar Lowit 5500 Sour Menthol (Prefilled Pod, 4% Nicotine, 10ml Per Pod)
		6	Elfbar Pi9000 Black Sparkle (Disposable Pod, 2% Nicotine, 12ml Per Pod)
		7	Elfbar Pi9000 Fragrant Freeze (Disposable Pod, 2% Nicotine, 12ml Per Pod)
		8	Elfbar Pi9000 Freeze Delight (Disposable Pod, 2% Nicotine, 12ml Per Pod)
		9	Ks Quik 2000 Fresh Dew (Disposable Device, 3% Nicotine, 10ml Per Pod)
		10	Ks Quik 2000 Green Jewel (Disposable Device, 3% Nicotine, 10ml Per Pod)
		11	Ks Quik 2000 Red Lagoon (Disposable Device, 3% Nicotine, 10ml Per Pod)
		12	Ks Quik 2000 Red Snow (Disposable Device, 3% Nicotine, 10ml Per Pod)
		13	Ks Quik 5000 Delicate Blend (Disposable Device, 3% Nicotine, 10ml Per Pod)
		14	Ks Quik 5000 Fresh Dew (Disposable Device, 3% Nicotine, 10ml Per Pod)
		15	Ks Quik 5000 Green Jewel (Disposable Device, 3% Nicotine, 10ml Per Pod)
		16	Ks Quik 5000 Red Lagoon (Disposable Device, 3% Nicotine, 10ml Per Pod)
		17	Ks Quik 5000 Red Show (Disposable Device, 3% Nicotine, 10ml Per Pod)
		18	Ks Quik 5000 Sour Splash (Disposable Device, 3% Nicotine, 10ml Per Pod)
27	RADIANT 88 GLOBAL TRADING CORP.	1	SMOK ETO BAR 8000 ICY SOUR (Disposable, 5% Nicotine, 10ml)
		2	SMOK ETO BAR 8000 PURPLE MALUS (DISPOSABLE, 5% Nicotine, 10ml)
		3	SMOK ETO BAR 8000 PURPLE SPRING (DISPOSABLE, 5% Nicotine, 10ml)
		4	SMOK ETO BAR 8000 RED FRAGRANT (DISPOSABLE, 5% Nicotine, 10ml)
		5	SMOK ETO BAR 8000 RED INDICA (DISPOSABLE, 5% Nicotine, 10ml)
		6	SMOK ETO BAR 8000 RUBY RED (DISPOSABLE, 5% Nicotine, 10ml)
		7	SMOK IGEE PREFILLED POD COOL MINT (2.5ml, 3% Nicotine)
		8	SMOK IGEE PREFILLED POD FRAGRANT ICE (2.5ml, 3% Nicotine)
		9	SMOK IGEE PREFILLED POD ICE COLA (2.5ml, 3% Nicotine)
		10	SMOK IGEE PREFILLED POD PINK BURST (2.5ml, 3% Nicotine)
		11	SMOK IGEE PREFILLED POD PURPLE BURST (2.5ml, 3% Nicotine)
		12	SMOK IGEE PREFILLED POD RED BURST (2.5ml, 3% Nicotine)
		13	SMOK NOVO BAR AL6000 RECHARGE COLA ICE (Disposable, 8ml, 5% Nicotine)
		14	SMOK NOVO BAR AL6000 RECHARGE FRAGRANT ICE (Disposable, 8ml, 5% Nicotine)
		15	SMOK NOVO BAR AL6000 RECHARGE FRESH MINT (Disposable, 8ml, 5% Nicotine)
		16	SMOK NOVO BAR AL6000 RECHARGE GREEN CRISP (Disposable, 8ml, 5% Nicotine)
		17	SMOK NOVO BAR AL6000 RECHARGE MUSKY GREEN (Disposable, 8ml, 5% Nicotine)
		18	SMOK NOVO BAR AL6000 RECHARGE RAINBOW BURST (Disposable, 8ml, 5% Nicotine)
		19	SMOK NOVO BAR AL6000 RECHARGE RED BURST (Disposable, 8ml, 5% Nicotine)
		20	SMOK NOVO BAR AL6000 RECHARGE TROPICAL BURST (Disposable, 8ml, 5% Nicotine)
		21	SMOK NOVO BAR AL6000 RECHARGE ZEST (Disposable, 8ml, 5% Nicotine)
		22	SMOK SPACEMAN SPRO POD BLUE TORT (3% Nicotine, 5ml)
		23	SMOK SPACEMAN SPRO POD CHINO ICE (3% Nicotine, 5ml)
		24	SMOK SPACEMAN SPRO POD GREEN MALUS (3% Nicotine, 5ml)
		25	SMOK SPACEMAN SPRO POD MINT (3% Nicotine, 5ml)
		26	SMOK SPACEMAN SPRO POD MINT (Disposable, 10mg, 5ml)
		27	SMOK SPACEMAN SPRO POD PURPLE BURST (3% Nicotine, 5ml)
		28	SMOK SPACEMAN SPRO POD REBINA (3% Nicotine, 5ml)
		29	SMOK SPACEMAN SPRO POD RED BURST (3% Nicotine, 5ml)
		30	SMOK SPACEMAN SPRO POD RUBY BURST (3% Nicotine, 5ml)
		31	SMOK SPACEMAN SPRO POD SPARKLE (3% Nicotine, 5ml)
		32	SMOK SPACEMAN SPRO POD WHITE SOUR (3% Nicotine, 5ml)
28	RED FRANCHISE DISTRIBUTION INC.	1	SMPO GRIP RED SUMMER (Disposable, 30mg, 20ml per pod)
		2	SMPO GRIP SAPPHIRE ICE (Disposable, 30mg, 20ml per pod)
		3	SMPO GRIP TOBACCO (Disposable, 30mg, 20ml per pod)
29	SHFT INTERNATIONAL ELECTRONIC GADGETS TRADING	1	SHFT GRIPBAR S.H (Disposable Vape, 30mg, 20ml)
		1	GREAT-ES BROWN ROCK 6000 PUFFS (Disposable, 5% Nicotine, 9ml per pod)
		2	GREAT-ES DIAMOND BLUE 6000 PUFFS (Disposable, 5% Nicotine, 9ml per pod)
		4	GREAT-ES FRESH PINK 6000 PUFFS (Disposable, 5% Nicotine, 9ml per pod)
		3	GREAT-ES DIAMOND BLUE 6000 PUFFS (Disposable, 5% Nicotine, 9ml per pod)
		5	GREAT-ES GREEN FOREST 6000 PUFFS (Disposable, 5% Nicotine, 9ml per pod)

30	SKYFLY MICROENTERPRISES VAPE SHOP	6	GREAT-ES PURPLE ROMANCE 6000 PUFFS (Disposable, 5% Nicotine, 9ml per pod)
		7	GREAT-ES SAKURA PINK 6000 PUFFS (Disposable, 5% Nicotine, 9ml per pod)
		8	TEAM X BBYRP 12000 PUFFS (Disposable, 3% Nicotine, 12ml per pod)
		9	TEAM X CFLT 12000 PUFFS (Disposable, 3% Nicotine, 12ml per pod)
		10	TEAM X MKCLT 12000 PUFFS (Disposable, 3% Nicotine, 12ml per pod)
		11	TEAM X PKGVMJT 12000 PUFFS (Disposable, 3% Nicotine, 12ml per pod)
		12	TEAM X SRAP 12000 PUFFS (Disposable, 3% Nicotine, 12ml per pod)
		13	TEAM X YT 12000 PUFFS (Disposable, 3% Nicotine, 12ml per pod)
31	SOGOGOODS GLOBAL SUPPLY CHAINS OPC	1	GKING SWB (50mg, 10ml per pod)
32	TARDIGRADE TECHNOLOGIES INC.	1	NIXX BLACK DAZZLE (Disposable Pod, 3% Nicotine 2ml per pod)
		2	NIXX BLUE DAZZLE (2ML, 3% NICOTINE) Disposable Pod
		3	NIXX FRENCH DELIGHT (Disposable Pod, 3% Nicotine 2ml per pod)
		4	NIXX ICED PEETCHEE (2ML, 3% NICOTINE) Disposable Pod
		5	NIXX ICED WINGS (Disposable Pod, 3% Nicotine 2ml per pod)
		6	NIXX MELLOW WATER (2ML, 3% NICOTINE) Disposable Pod
		7	NIXX MELLOW YO-GEE (Disposable Pod, 3% Nicotine 2ml per pod)
		8	NIXX MINTY SPEARS (2ML, 3% NICOTINE) Disposable Pod
		9	NIXX POD - BLUE DAZZLE (2ML, 3% NICOTINE)
		10	NIXX POD - COOL WATER (2ML, 3% NICOTINE)
		11	NIXX POD - CRYSTAL VINES (2ML, 3% NICOTINE)
		12	NIXX POD - ICED RED BLAST (2ML, 3% NICOTINE)
		13	NIXX POD - MELLOW CANTO (2ML, 3% NICOTINE)
		14	NIXX POD - RED SWIRL (2ML, 3% NICOTINE)
		15	NIXX POD - ROCA COLO (2ML, 3% NICOTINE)
		16	NIXX POD - ROYAL OVAL (2ML, 3% NICOTINE)
		17	NIXX TOBACCO ICE (2ML, 5% NICOTINE) Disposable Pod
		18	NIXX TROPICAL GOLD (2ML, 3% NICOTINE) Disposable Pod
		19	NIXX WINTER BEANIE (2ML, 3% NICOTINE) Disposable Pod
		20	NIXX YO-GEE (2ML, 3% NICOTINE) Disposable Pod
33	UNIVAPE E-CIGARETTE TRADING	1	LANAVAPE LANA AIRSHIP BLUE PINK (Disposable Device, 3% Nicotine, 10ml)
		2	LANAVAPE LANA AIRSHIP FRESH GREEN (Disposable Device, 3% Nicotine, 10ml)
		3	LANAVAPE LANA AIRSHIP LUSH ICE (Disposable Device, 3% Nicotine, 10ml)
		4	LANAVAPE LANA AIRSHIP PINK WHITE (Disposable Device, 3% Nicotine, 10ml)
		5	LANAVAPE LANA AIRSHIP PURPLE SNOW (Disposable Device, 3% Nicotine, 10ml)
		6	LANAVAPE LANA AIRSHIP PURPLE VINE (Disposable Device, 3% Nicotine, 10ml)
		7	LANAVAPE LANA AIRSHIP RADIANT BURST (Disposable Device, 3% Nicotine, 10ml)
		8	LANAVAPE LANA AIRSHIP RUBY QUENCH (Disposable Device, 3% Nicotine, 10ml)
		9	LANAVAPE LANA AIRSHIP TROPICAL FUSION (Disposable Device, 3% Nicotine, 10ml)
		10	LANAVAPE LANA AIRSHIP ZESTY GREEN (Disposable Device, 3% Nicotine, 10ml)
		11	LANAVAPE LANA PUFFTANK ALPHA (Disposable Device, 3% Nicotine, 10ml)
34	UYI DISTRIBUTION CORPORATION	1	KISSMI A12000 S.M (Prefilled Pod, 20mg, 10ml per pod)
		2	KISSMI A12000 S.P.I (Prefilled Pod, 20mg, 10ml per pod)
		3	KISSMI A12000 W.G (Prefilled Pod, 20mg, 10ml per pod)
35	VISCOCITY CONSUMER ELECTRONICS TRADING CORP.	1	VISCOCITY 14 ELEMENTS (20mg, 30ml)
		2	VISCOCITY 14 ELEMENTS (35mg, 30ml)
		3	VISCOCITY BLIZZARD SUNSET (20mg, 30ml)
		4	VISCOCITY BLIZZARD SUNSET (35mg, 30ml)
		5	VISCOCITY DARK NECTAR (20mg, 30ml)
		6	VISCOCITY DARK NECTAR (35mg, 30ml)
		7	VISCOCITY GRAVITY (20mg, 30ml)
		8	VISCOCITY GRAVITY (35mg, 30ml)
		9	VISCOCITY HAVANA CLASSICO (20mg, 30ml)
		10	VISCOCITY HAVANA CLASSICO (35mg, 30ml)
		11	VISCOCITY MERCEDES (20mg, 30ml)
		12	VISCOCITY MR. SMOOKIES (20mg, 30ml)
		13	VISCOCITY MR. SMOOKIES (35mg, 30ml)
		14	VISCOCITY PINK DELUGE (20mg, 30ml)
		15	VISCOCITY PINK DELUGE (35mg, 30ml)
		16	VISCOCITY PINK DELUGE (35mg, 30ml)
		17	VISCOCITY TWO SLICES (20mg, 30ml)
		18	VISCOCITY TWO SLICES (35mg, 30ml)
		19	VISCOCITY WHITE NECTAR (12mg, 50ml)
		20	VISCOCITY WHITE NECTAR (20mg, 30ml)
		21	VISCOCITY WHITE NECTAR (24mg, 50ml)
		22	VISCOCITY WHITE NECTAR (35mg, 30ml)
		23	VISCOCITY WHITE NECTAR (3mg, 50ml)
		24	VISCOCITY WHITE NECTAR (6mg, 50ml)
		1	CHILX CLASSIC TOBACCO FLEEK POD (2ML, 3% NICOTINE)
		2	CHILX FLEEK POD BLUE BLAST (2ml, 3% Nicotine)
		3	CHILX FLEEK POD GREEN MALUS ICE (2ml, 3% Nicotine)
		4	CHILX FLEEK POD LUSCIOUS GREEN (2ml, 3% Nicotine)
		5	CHILX FLEEK POD MENTHOL BLAST (2ml, 3% Nicotine)
		6	CHILX FLEEK POD RED BLAST (2ml, 3% Nicotine)
		7	CHILX FLEEK POD SWEET RED (2ml, 3% Nicotine)
		8	CHILX FLEEK POD TROPIC BLAST (2ml, 3% Nicotine)
		9	CHILX FLEEK POD WRINKLED GREEN (2ml, 3% Nicotine)
		10	CHILX GINPOM (2ML, 3% NICOTINE)
		11	CHILX GINPOM (4ML, 3% NICOTINE)
		12	CHILX GINPOM FLEEK POD (2ML, 3% NICOTINE)
		13	CHILX MENTHOL (2ML, 3% NICOTINE)
		14	CHILX MENTHOL (4ML, 3% NICOTINE)
		15	CHILX MENTHOL FLEEK POD (2ML, 3% NICOTINE)
		16	CHILX PEPPERMINT FLEEK POD (2ML, 3% NICOTINE)

36	XIONZ TECHNOLOGY INC	17	CHILX STYL BLUE BLAST (Disposable, 2ml, 3% Nicotine)
		18	CHILX STYL GINPOM (Disposable, 2ml, 3% Nicotine)
		19	CHILX STYL GREEN MALUS ICE (Disposable, 2ml, 3% Nicotine)
		20	CHILX STYL LUSCIOUS GREEN (Disposable, 2ml, 3% Nicotine)
		21	CHILX STYL MENTHOL (Disposable, 2ml, 3% Nicotine)
		22	CHILX STYL RED BLAST (Disposable, 2ml, 3% Nicotine)
		23	CHILX STYL SWEET RED (Disposable, 2ml, 3% Nicotine)
		24	CHILX STYL TOBACCO (Disposable, 2ml, 3% Nicotine)
		25	CHILX VIRGINIA TOBACCO (2ML, 3% NICOTINE)
		26	CHILX VIRGINIA TOBACCO (4ML, 3% NICOTINE)
		27	CHILX VIRGINIA TOBACCO FLEEK POD (2ML, 3% NICOTINE)
		28	CHILX WERPA BLUE BLAST (Disposable, 4ml, 3% Nicotine)
		29	CHILX WERPA GINPOM (Disposable, 4ml, 3% Nicotine)
		30	CHILX WERPA GREEN MALUS ICE (Disposable, 4ml, 3% Nicotine)
		31	CHILX WERPA RED BLAST (Disposable, 4ml, 3% Nicotine)
		32	CHILX WERPA SWEET RED (Disposable, 4ml, 3% Nicotine)
		33	CHILX WERPA VIRGINIA TOBACCO (Disposable, 4ml, 3% Nicotine)
		34	CHILX XTRA CITRIC WHITE (Disposable, 9ml, 3% Nicotine)
		35	CHILX XTRA ICE COLA (Disposable, 9ml, 3% Nicotine)
		36	CHILX XTRA MIXED BURST (Disposable, 9ml, 3% Nicotine)
		37	CHILX XTRA MULE (Disposable, 9ml, 3% Nicotine)
		38	CHILX XTRA PINK RIBES (Disposable, 9ml, 3% Nicotine)
		39	CHILX XTRA SWEET ACAJU (Disposable, 9ml, 3% Nicotine)
		40	CHILX XTRA SWEET MEADOW (Disposable, 9ml, 3% Nicotine)
		41	CHILX XTRA TRIPLE M (Disposable, 9ml, 3% Nicotine)
37	YI HAOJI INC	NO BRAND/S REGISTERED	
38	YOOZ E-CIGARETTE TRADING	1	Yooz Brewed Gem (3% Nicotine, 2ml X 2 Pods Per Pack)
		2	Yooz Emerald (3% Nicotine, 2ml X 2 Pods Per Pack)
		3	Yooz Ex3000 Gs (Device With 7ml Prefilled Pod, 30mg)
		4	Yooz Ex3000 Ms (Device With 7ml Prefilled Pod, 30mg)
		5	Yooz Ex3000 Pod Bs (7ml, 30mg)
		6	Yooz Ex3000 Pod Cc (7ml, 30mg)
		7	Yooz Ex3000 Pod Cfe (7ml, 30mg)
		8	Yooz Ex3000 Pod Crml (7ml, 30mg)
		9	Yooz Ex3000 Pod Gs (7ml, 30mg)
		10	Yooz Ex3000 Pod lw (7ml, 30mg)
		11	Yooz Ex3000 Pod Ms (7ml, 30mg)
		12	Yooz Ex3000 Pod Pp(7ml, 30mg)
		13	Yooz Ex3000 Pod Rb (7ml, 30mg)
		14	Yooz Ex3000 Pod Rbs (7ml, 30mg)
		15	Yooz Ex3000 Pod Sa (7ml, 30mg)
		16	Yooz Ex3000 Pod Vnl (7ml, 30mg)
		17	Yooz Ex3000 Pod Ykt (7ml, 30mg)
		18	Yooz Ex3000 Pp (Device With 7ml Prefilled Pod, 30mg)
		19	Yooz Ex3000 Rbs (Device With 7ml Prefilled Pod, 30mg)
		20	Yooz Ex3000 Sa (Device With 7ml Prefilled Pod, 30mg)
		21	Yooz Amethyst (3% Nicotine, 2ml X 2 Pods Per Pack)
		22	Yooz Fizzy Brown (3% Nicotine, 2ml X 2 Pods Per Pack)
		23	Yooz Iced Gem (3% Nicotine, 2ml X 2 Pods Per Pack)
		24	Yooz Lavacious (3% Nicotine, 2ml X 2 Pods Per Pack)
		25	Yooz Garnet (3% Nicotine, 2ml X 2 Pods Per Pack)
		26	Yooz Menthol (3% Nicotine, 2ml X 2 Pods Per Pack)
		27	Yooz Ruby (3% Nicotine, 2ml X 2 Pods Per Pack)
		28	Yooz Sapphire (3% Nicotine, 2ml X 2 Pods Per Pack)
		29	Yooz Tobacco (5% Nicotine Salt, 2ml X 2 Pods Per Pack)

G. IMPORTERS OF HEATED TOBACCO PRODUCTS
(UPDATED AS OF MARCH 08, 2024)

	NAME OF TAXPAYER		BRAND NAME/VARIANT
1	20 S INC	1	Coo Brown
		2	Coo Bright
		3	Coo Green
		4	Coo Ice Tea Capsule
		5	Coo Lush
		6	Coo Marigold
		7	Coo Purple
		8	Coo Red
		9	Coo Silver
		10	Coo Yellow
2	DUTY FREE PHILIPPINES CORPORATION		NO BRAND/S REGISTERED
3	GOLDTREE IMPORT & EXPORT INC.		NO BRAND/S REGISTERED
4	INDIGO DISTRIBUTION CORP.		NO BRAND/S REGISTERED
5	JT INTERNATIONAL (PHILIPPINES)		NO BRAND/S REGISTERED
6	KENSTAND PHILIPPINES INC.	1	Coo Purple Hue
		2	Coo Yellow Hue
7	PARIS TOBACCO COMPANY INC	1	SAAT Turquoise (Hard Pack 20's)
		2	SAAT Cobalt (Hard Pack 20's)
		3	SAAT Coral (Hard Pack 20's)
		4	SAAT Burgundy (Hard Pack 20's)
8	PMFTC INC.	1	Blends Cool Fresh bonds (Short Size Princess Pack)
		2	Blends Ice Fresh bonds (Short Size Princess Pack)
		3	Blends Purple Aroma bonds (Short Size Princess Pack)
		4	Blends Rich Classics bonds (Short Size Princess Pack)
		5	Blends Warm Classics bonds (Short Size Princess Pack)
		6	Blends Cool Fresh (Short Size Princess Pack)- Switzerland
		7	Blends Ice Fresh (Short Size Princess Pack)- Switzerland
		8	Blends Purple Aroma (Short Size Princess Pack)- Switzerland
		9	Blends Rich Classics (Short Size Princess Pack)- Switzerland
		10	Blends Round Classics (Short Size Princess Pack)- Switzerland
		11	Blends Warm Classics (Short Size Princess Pack)- Switzerland
		12	Heets Amber Selection (Short Size Princess Pack)-Republic of Korea, Indonesia
		13	Heets Blue Selection (Short Size Princess Pack)-Republic of Korea, Indonesia
		14	Heets Bronze Selection (Short Size Princess Pack)-Republic of Korea, Indonesia
		15	Heets Green Selection (Short Size Princess Pack)-Republic of Korea, Indonesia
		16	Heets Purple Wave (Short Size Princess Pack)-Republic of Korea, Indonesia
		17	Heets Yellow Selection (Short Size Princess Pack)-Republic of Korea, Indonesia
		18	Terea Amber (Short Size Princess Pack)
		19	Terea Blue (Short Size Princess Pack)
		20	Terea Bronze (Short Size Princess Pack)
		21	Terea Green (Short Size Princess Pack)
		22	Terea Purple Wave (Short Size Princess Pack)
		23	Terea Yellow (Short Size Princess Pack)
9	SUNSHINE BAY PHILIPPINES INC.		NO BRAND/S REGISTERED
10	TABAQUERIA DE FILIPINAS INC.		NO BRAND/S REGISTERED
11	TOBMAS TOBACCO TRADING		NO BRAND/S REGISTERED
12	USOK SISHA TOB. WHOLESALING		NO BRAND/S REGISTERED
13	WINNING TOUCH INTERNATIONAL MARKETING INC.	1	Neo Heated Tobacco-Brilliant Berry
		2	Neo Heated Tobacco-Freeze Menthol
		3	Neo Heated Tobacco-Terracotta Tobacco
		4	Neo Heated Tobacco-Tropical Swirl

H. IMPORTERS OF NOVEL TOBACCO PRODUCTS (UPDATED AS OF MARCH 08, 2024)			
NAME OF TAXPAYER			BRAND NAME/VARIANT
1	JT INTERNATIONAL (PHILIPPINES) INC.	1	Nordic Spirit Mini 20s Mocha Regular (In Can)
		2	Nordic Spirit Mini 20s Spearmint Intense Regular (In Can)
		3	Nordic Spirit Mini 5 Pouches Mocha Regular (In Sachet)
		4	Nordic Spirit Mini 5 Pouches Spearmint Intense Regular (In Sachet)
2	PMFTC INC.	1	Zyn Cool Breeze 3mg Mini (Polypropylene Plastic In Can)
		2	Zyn Cool Breeze 6mg Mini (Polypropylene Plastic In Can)
		3	Zyn Sunrise 6mg Mini (Polypropylene Plastic In Can)
		4	Zyn Sunrise 3mg Mini (Polypropylene Plastic In Can)
		5	Zyn Sunrise 3mg Mini (3 pouches per sachet)
		6	Zyn Cool Breeze 3mg Mini (3 pouches per sachet)
3	SCANDYNAVIAN TOB. PRODUCTS STORE		NO BRAND/S REGISTERED

SSS ID # _____

[FOR QUOTA BREAKDOWN]

1	Navotas City	5	Batangas City
2	Pasay City	6	Mega Cebu
3	Quezon City	7	Zamboanga City
4	Dagupan City	8	General Santos City

Name: _____ Contact Number _____

Store Name & Address: _____

Interviewer: _____ Date: _____ Time Start: _____ End: _____ Edited: _____

Good morning/afternoon/evening. I am _____ an interviewer of PIMA Foundation. We are currently conducting a survey here in your area. Could you spare us a few minutes of your time?

SCREENING

S1. Do you sell tobacco products in this store?

Yes	Continue to S2
No	End interview

Ask to speak to owner or main store attendant, then ask:

S2. Do you buy tobacco products and then resell it to other stores?

Yes	End interview
No	Continue to S3

S3. How many people/attendants watch this store? *If more than one, indicate who else watches the store.*

1	Myself only Skip to S5
2	Someone else: _____

S4. How many hours does (answer in S3 code 2) watch the store? _____

S5. What time does your store open? What time does it close?

_____	Time open
_____	Time close

Write down store address and provide the unique identification code to be used in all succeeding interactions. Ensure skipping instructions are followed in store selection, and those with the post-packaging test. Initiate cooperation for the 14-day retail audit and provide initial 50% of token.

MAIN QUESTIONNAIRE

Total SSS Product Categories

1. Among all the products in your store, which category is the one that is most frequently bought by your customers? Please identify the top 3 (answer in grid in next page)
2. Where do you usually purchase/source these top 3 products from? (answer grid in next page)
3. How often do you usually re-stock/re-purchase your top 3 products? (answer grid in next page)

Product Categories	Top 3 (Rank)	Source of Purchase (enter code)	Frequency of Re-purchase (enter code)
Instant noodles			
Canned fish			
Canned meat			
Condiments (soy sauce, vinegar, fish sauce/ Salt/Pepper			
Milk (evaporated & condensed)			
Milo			
Instant coffee			
Mineral water			
Soft drinks			
Alcoholic drinks			
Cigarettes			
Snacks & Biscuits			
Candies			
Toothpaste			
Bath soap			
Shampoo			
Conditioner			
Detergent powder			
Others (specify):			

Source of Purchase & Code	
Direct Seller	1
Grocery	2
Market stall	3
Supermarket (specify)	4
Warehouse Clubs	5
Convenience Store	6

Frequency of Re-purchase & Code	
> 1x a week	1
1x a week	2
2-3x a month	3
1x a month	4
< 1x a month	5

Cigarette Purchase Behavior

4. When did you first start selling cigarettes in your SSS? (indicate year) _____
5. Where did you first learn about the cigarettes you carry in your SSS?

1	TV	5	Direct Sales
2	Radio	6	Word of Mouth
3	Print	7	Others _____
4	Store/Market		

6. Approximately how much are your cigarette sales **per week**? _____pesos
7. How much is your total SSS sales **per week**? _____pesos

For Questions 8-13 & 16 - use the Answer Grid on the separate Sheet

8. Which **cigarette brands and variants** do you sell? *(Do not prompt. Probe for further brands/SKUs. Answer grid on next page) Ask if you may see the cigarette brands/variants to confirm.*
9. Where, or from whom, do you usually purchase cigarette Brand? *(Specify source per Brand & SKU)*
10. How often do you usually purchase cigarette Brand? *(Specify Brand & SKU)*

11. What package type and size do you usually purchase per Brand/SKU? *(Specify Brand & SKU, and # bought. Ex: buy single pack = 10s or 20s sticks per pack 1 ream = 10 packs / 1 carton = 10 packs)*
12. How much do you usually pay for this package type and size *(Answer grid for each brand /SKU mentioned in Q11)*
13. How many pieces of each pack type/size do you buy per purchase occasion/when you re-stock? *(Write actual number in Grid)*
14. When was the last time you re-stocked your cigarette inventory? _____

15. How often do you re-stock your cigarette inventory?

1	< 1x a week
2	1x a week
3	2x a month
4	1x a month
5	> 1x a month

16. When you purchased (Brand/SKU) do you receive any incentives or discounts provided by store, salesperson, etc.? What was the incentive? *(Write answer in Answer Grid)*

SSS Tobacco Product Strategy Decisions

17. How do you decide which cigarette brand and SKU to carry in your store?

1	I am the main decision maker on which cigarette brands to sell in my store
2	I influence the decision on which cigarette brands to sell
3	Someone else decides what cigarette brands to sell
4	I sell mainly what the customer wants to buy

18. Do your customers specify/recommend which brand/SKU for you to carry?

1	Yes
2	No

19. What are the top 5 cigarette brands that your customers usually buy from your SSS?
(Enter Brand Code from Answer Grid, reference Q8)

Q8 Brand Code	Brand	Variant/SKU

20. What is the usual size purchased by your SSS customers?

1	Always by the stick or ‘tingi’
2	Mostly by the stick but sometimes by the pack
3	Mostly by the pack but sometimes by the stick
4	Always by the pack

21. How many sticks on the average does a customer usually buy per purchase occasion?

Enter actual estimate # _____

22. Who usually buys at your store? The smoker or other people?

1	The smoker
2	Other people

23. How much do you usually sell each Brand / SKU **per stick**? _____pesos

24. Do you sell any brand that is **more than** (answer in Q23) per stick? *If answered yes in Q24, ask:*

25. Which brand is that, and how much do you sell it for per stick?

1	Yes
2	No

Brands/SKU	
Price	

26. Do you sell any brand that is **less than** (answer in Q23) per stick? *If answered yes in Q26, ask:*

27. Which brand is that, and how much do you sell it for per stick?

1	Yes
2	No

Brand/SKU	
Price	

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