

Technical Project Lead (TPL) Memorandum: SE Reports SE0003503-SE0003524 & SE0010338-SE0010359

SE0003503: Riverside	Blue 100's
Length	100 mm
Package Size	20 cigarettes per pack
Package Type	Soft pack
Additional Tobacco	Cigarette paper
Product Identification	
SE0003504: Riverside	Blue Kings
Length	85 mm
	20 cigarettes per pack
Package Type	
Additional Tobacco	Cigarette paper
Product Identification	
SE0003505: Riverside	
Length	
Package Size	
Package Type	
Additional Tobacco	Cigarette paper
Product Identification	
SE0003506: Riverside	
Length	100 mm
Package Size	
Package Type	
Additional Tobacco	Cigarette paper
Product Identification	
SE0003507: Riverside	
Length	
Package Size	
Package Type	Box
Additional Tobacco	
Product Identification	Cigarette paper
Product Identification SE0003508: Riverside	Cigarette paper Filter Kings
Product Identification SE0003508: Riverside Length	Cigarette paper Filter Kings 85 mm
Product Identification SE0003508: Riverside Length Package Size	Cigarette paper Filter Kings 85 mm 20 cigarettes per pack
Product Identification SE0003508: Riverside Length Package Size Package Type	Cigarette paper Filter Kings 85 mm 20 cigarettes per pack Soft pack
Product Identification SE0003508: Riverside Length Package Size	Cigarette paper Filter Kings 85 mm 20 cigarettes per pack

SE0003509: Riverside	Menthol 100's
Length	
	20 cigarettes per pack
Package Type	
Additional Tobacco	
Product Identification	Cigarette paper
SE0003510: Riverside	Menthol Kings
Length	
Package Size	
Package Type	
Additional Tobacco	
Product Identification	Cigarette paper
SE0003511: Riverside	Menthol Kings Box
Length	85 mm
Package Size	
Package Type	
Additional Tobacco	(Photosia)
Product Identification	olgarette paper
SE0003512: Riverside	Silver 100's
Length	
Package Size	
Package Type	
Additional Tobacco	Cigarette paper
Product Identification	
SE0003513: Riverside	Silver Kinas
Length	
	20 cigarettes per pack
Package Type	
Additional Tobacco	
Product Identification	
SE0003514: Riverside	Teal Menthol 100's
Length	
Package Size	20 cigarettes per pack
Package Type	
Additional Tobacco	Cigarette paper
Product Identification	
SE0003515: Riverside	Teal Menthol Kings
Length	85 mm
Package Size	20 cigarettes per pack
Package Type	
Additional Tobacco	Cigarette paper
Product Identification	

SE0003516: Valu Time	Filter 100's
Length	
	20 cigarettes per pack
Package Type	
Additional Tobacco	
Product Identification	Cigarette paper
SE0003517: Valu Time	Filter Kings
Length	
Package Size	
Package Type	
Additional Tobacco	
Product Identification	Cigarette paper
SE0003518: Valu Time	Filter Kings Box
Length	85 mm
Package Size	
Package Type	
Additional Tobacco	Cigarette paper
Product Identification	Cigarette paper
SE0003519: Valu Time	Gold 100's
Length	
Package Size	
Package Type	
Additional Tobacco	Cigarette paper
Product Identification	organolico papor
SE0003520: Valu Time	Gold Kings Box
Length	
Package Size	
Package Type	
Additional Tobacco	
Product Identification	
SE0003521: Valu Time	Menthol 100's
Length	
Package Size	
Package Type	
Additional Tobacco	Cigarette paper
Product Identification	oons ♥ spreyweddurfi ■nite Extendit
SE0003522: Valu Time	Menthol Kings Box
Length	85 mm
Package Size	20 cigarettes per pack
Package Type	Box
Additional Tobacco	Cigarette paper
Product Identification	
24 Y	

SE0003523: Valu Time	Silver 100's
	100 mm
-	20 cigarettes per pack
Package Type	
Additional Tobacco	
Product Identification	
SE0003524: Valu Time	Teal Menthol 100's
Length	
	20 cigarettes per pack
Package Type	
Additional Tobacco	
Product Identification	
SE0010338: Riverside	Blue 100's
Length	
Package Size	
Package Type	
Additional Tobacco	
Product Identification	Cigarette paper – terter
SE0010339: Riverside	Rive Kings
Length	
	20 cigarettes per pack
Package Type	
Additional Tobacco	
Product Identification	Cigarette paper – Contro
SE0010340: Riverside	Rue Kings Boy
	85 mm
	20 cigarettes per pack
Package Type Additional Tobacco	
Product Identification	
SE0010341: Riverside	Filter 100's
Length	
Package Size	
Package Type	
Additional Tobacco	Cigarette paper – ^{(b) (4)}
Product Identification	Organette paper - terrar
SE0010342: Riverside	Filter Kings Box
Length	
Package Size	
Package Type	Box
Additional Tobacco	Cigarette paper – ^{(b) (4)}
Product Identification	Organette paper - terrer

SE0010343: Riverside	Filter Kings
*/	85 mm
	20 cigarettes per pack
Package Type	
Additional Tobacco	
Product Identification	Cigarette paper – ^{(b) (4)}
SE0010344: Riverside	Monthal 100's
	100 mm
	20 cigarettes per pack
Package Type	
Additional Tobacco	Cigarette paper – ^{(b) (4)}
Product Identification	Manthal Kinga
SE0010345: Riverside	85 mm
Length	
Package Size	
Package Type	
Additional Tobacco	Cigarette paper – ^{(b) (4)}
Product Identification	2 2
SE0010346: Riverside	
Length	85 mm
Package Size	
Package Type	
Additional Tobacco	Cigarette paper – ^{(b) (4)}
Product Identification	
SE0010347: Riverside	
•	100 mm
	20 cigarettes per pack
Package Type	
Additional Tobacco	Cigarette paper – ^{(b) (4)}
Product Identification	
SE0010348: Riverside	
Length	
Package Size	
Package Type	
Additional Tobacco	Cigarette paper – ^{(b) (4)}
Product Identification	
SE0010349: Riverside	
Length	100 mm
Package Size	20 cigarettes per pack
Package Type	Soft pack
Additional Tobacco	Cigarette paper – ^{(b) (4)}
Product Identification	

SE0010350: Riverside	Teal Menthol Kings
Length	
	20 cigarettes per pack
Package Type	
Additional Tobacco	
Product Identification	San - no hohon
SE0010351: Valu Time	Filter 100's
Length	100 mm
Package Size	20 cigarettes per pack
Package Type	Soft pack
Additional Tobacco	
Product Identification	•
SE0010352: Valu Time	
Length	
Package Size	20 cigarettes per pack
Package Type	
Additional Tobacco	Cigarette paper – ^{(b) (4)}
Product Identification	
SE0010353: Valu Time	
Length	
Package Size	
Package Type	
Additional Tobacco	Cigarette paper – ^{(b) (4)}
Product Identification	2
SE0010354: Valu Time	
	100 mm
	20 cigarettes per pack
Package Type	
Additional Tobacco	Cigarette paper – ^{(b) (4)}
Product Identification	
SE0010355: Valu Time	
Length	
Package Size	
Package Type	
Additional Tobacco	Cigarette paper – ^{(b) (4)}
Product Identification	Manthal 100/a
SE0010356: Valu Time	
Length	100 mm
Package Size	• I I
Package Type	Soft pack
Additional Tobacco	Cigarette paper – ^{(b) (4)}
Product Identification	

SE0010357: Valu Time Menthol Kings Box			
Length	85 mm		
Package Size	20 cigarettes per pack		
Package Type	Box		
Additional Tobacco	Cigarette paper – ^{(b) (4)}		
Product Identification			
SE0010358: Valu Time	SE0010358: Valu Time Silver 100's		
Length	100 mm		
Package Size	20 cigarettes per pack		
Package Type	Soft pack		
Additional Tobacco	Cigarette paper – ^{(b) (4)}		
Product Identification			
SE0010359: Valu Time			
Length			
	20 cigarettes per pack		
Package Type			
	Cigarette paper – ^{(b) (4)}		
Product Identification			
Common Attributes of SE Reports			
Applicant			
Report Type			
Product Category			
Product Sub-Category	Combustible filtered		
	Recommendation		
Issue Substantial Equivalence (SE) orders			

Technical Project Lead (TPL):

Digitally signed by Matthew R. Holman -S Date: 2014.06.25 20:00:45 -04'00' Matthew R. Holman, Ph.D. Director Division of Product Science

Signatory Decision:

- ☑ Concur with TPL recommendation and basis of recommendation
- □ Concur with TPL recommendation with additional comments (see separate memo)
- □ Do not concur with TPL recommendation (see separate memo)

Digitally signed by David Ashley -S Date: 2014.06.26 06:41:44 -04'00'

David L. Ashley, Ph.D. RADM, U.S. Public Health Service Director Office of Science

TABLE OF CONTENTS

1. BAC	CKGROUND	10
1.1. 1.2.	PREDICATE TOBACCO PRODUCTS REGULATORY ACTIVITY RELATED TO THIS MEMO	12
1.3.		
1.4.	KEY DIFFERENCES BETWEEN NEW AND PREDICATE TOBACCO PRODUCTS	
2. ADI	/INISTRATIVE REVIEW	24
3. COI		24
4. SCI	ENTIFIC REVIEW	25
4. SCI 4.1.	ENTIFIC REVIEW	
4.1.	CHEMISTRY ENGINEERING TOXICOLOGY	25 26 26
4.1. 4.2.	CHEMISTRY	25 26 26
4.1. 4.2. 4.3. 4.4.	CHEMISTRY ENGINEERING TOXICOLOGY	25 26 26 27

1. BACKGROUND

1.1. PREDICATE TOBACCO PRODUCTS

The applicant submitted the following predicate tobacco products:

Table 1. Predicate Tobacco Products

Riverside Blue 100's (SE0003503 & SE0010338)		
Length	100 mm	
Product Name	Tahoe Light 100's	
Package Size	20 cigarettes per pack	
Riverside Blue Kings (SI	E0003504 & SE0010339)	
Length	85 mm	
Product Name	Tahoe Light Kings	
Package Size		
Riverside Blue Kings Box (SE0003505 & SE0010340)		
Length	85 mm	
Product Name	Tahoe Light Kings Box	
	20 cigarettes per pack	
Riverside Filter 100's (S	E0003506 & SE0010341)	
Length	100 mm	
2 A A A A A A A A A A A A A A A A A A A	Tahoe Full Flavor 100's	
	20 cigarettes per pack	
	ox (SE0003507 & SE0010342)	
	85 mm	
	Tahoe Full Flavor Kings Box	
	20 cigarettes per pack	
	E0003508 & SE0010343)	
	85 mm	
	Tahoe Full Flavor Kings	
Package Size	20 cigarettes per pack	
Riverside Menthol 100's (SE0003509 & SE0010344)		
Length		
Product Name	Tahoe Menthol 100's	
Package Size	20 cigarettes per pack	
Riverside Menthol Kings (SE0003510 & SE0010345)		
Length		
Product Name	Tahoe Menthol Kings	
Package Size	20 cigarettes per pack	
Riverside Menthol Kings Box (SE0003511 & SE0010346)		
Length		
Product Name	Tahoe Menthol Kings	
	20 cigarettes per pack	

	E0003512 & SE0010347)
Length	100 mm
	Tahoe Ultra Light 100's
Package Size	20 cigarettes per pack
	E0003513 & SE0010348)
Length	85 mm
	Tahoe Ultra Light Kings
	20 cigarettes per pack
	00's (SE0003514 & SE0010349)
	100 mm
	Tahoe Menthol Light 100's
	20 cigarettes per pack
Riverside Teal Menthol	Kings (SE0003515 & SE0010350)
Length	85 mm
Product Name	Tahoe Menthol Light Kings
	20 cigarettes per pack
	E0003516 & SE0010351)
	100 mm
Product Name	Tahoe Full Flavor 100's
	20 cigarettes per pack
Valu Time Filter Kings (S	SE0003517 & SE0010352)
Length	85 mm
Product Name	Tahoe Full Flavor Kings
Package Size	20 cigarettes per pack
Valu Time Filter Kings B	ox (SE0003518 & SE0010353)
Length	85 mm
Product Name	Tahoe Full Flavor Kings Box
Package Size	20 cigarettes per pack
Valu Time Gold 100's (S	E0003519 & SE0010354)
	100 mm
Product Name	Tahoe Light 100's
Package Size	20 cigarettes per pack
Valu Time Gold Kings Bo	ox (SE0003520 & SE0010355)
Length	85 mm
Product Name	Tahoe Light Kings Box
	20 cigarettes per pack
	(SE0003521 & SE0010356)
Length	
	Tahoe Menthol 100's
Package Size	20 cigarettes per pack
Valu Time Menthol Kings	s Box (SE0003522 & SE0010357)
Length	85 mm
	Tahoe Menthol Kings
	20 cigarettes per pack
8 3 e	

Valu Time Silver 100's (SE0003523 & SE0010358)		
Length	100 mm	
Product Name	Tahoe Ultra Light 100's	
Package Size	20 cigarettes per pack	
Valu Time Teal Menthol 100's (SE0003524 & SE0010359)		
Length	100 mm	
Product Name	Tahoe Menthol Light 100's	
Package Size	20 cigarettes per pack	

All of the predicate tobacco products are manufactured by S&M Brands, Inc. They are all combustible filtered cigarettes.

1.2. REGULATORY ACTIVITY RELATED TO THIS MEMO

The applicant submitted 22 original SE Reports listed in Table 2 of this review. FDA sent the applicant administrative advice and information (A/I) request letters for these SE Reports. In response, the applicant submitted amendments to the original SE Reports (see Table 2). Following our review of the original and amended SE Reports, we sent scientific A/I letters to the applicant in August 2012 for SE0003503 - SE0003508, SE0003510, and SE0003511, in October 2012 for SE0003509, and in November 2012 for SE0003512-SE0003524. The applicant responded to the scientific A/I letters by amending their SE Reports (see Table 2). On April 3, 2013 FDA sent an email and on August 27, 2013, FDA called the applicant to clarify some pending issues. In response, the applicant submitted amendments SE0008151 and SE0009623 on April 3, 2013, and August 27, 2013, respectively. Following review of the amended SE Reports, FDA sent a Preliminary Finding letter to the applicant in November 2013. The applicant responded to the Preliminary Finding letter by amending their SE Reports (see Table 2). In response, the applicant submitted additional amendments (SE00010201 and SE0010286). FDA held a face-to-face meeting with the applicant on March 26, 2014, to address the applicant's questions regarding the Preliminary Finding letter. The applicant did not amend its SE Reports following the meeting. On April 4, 2014, FDA initiated a teleconference with the applicant to clarify some pending issues. In response, the applicant submitted amendment SE0010378 on April 11, 2014.

On April 15, 2014, FDA sent acknowledgement correction letters for SE0003503-SE0003524 to identify "Cigarette paper" as the "additional tobacco product identification." On April 14, 2014, FDA sent acknowledgement letters for SE0010338-SE0010359, identifying the $\binom{b}{4}$ $\binom{b}{4}$ $\binom{b}{4}$ " as the "additional tobacco product identification." The administrative record for the $\binom{b}{4}$ $\binom{b}{4}$ $\binom{b}{4}$ " has been copied from the original STNs to the corresponding new STNs. On May 29, 2014, FDA initiated a teleconference with the applicant to clarify which materials were present in the predicate tobacco products on or around February 15, 2007 (i.e., were present in the grandfathered products). In response, the applicant submitted amendment SE0010517

clarifying that ^{(b) (4)}	
	for the new and predicate products for
SE0003503-SE0003524. Further, the ap	
Reports for SE0003503-SE0003524 (b) (-	4) and
SE0010338-SE0010359 for (b) (4)	. For all 44
SE Reports, the applicant will (b) (4)	

Riverside Blue 100's SE0003503 SE0004152 SE0004185 SE0004975 SE0004975 SE0005332 SE0008151 SE0009623 SE0010084 SE0010084 SE0010201 SE0010201 SE0010201 SE0010201 SE0010201 SE0010201 SE001021 SE0010201 SE0010201 SE001021 SE0010201 SE0010201 SE001021 SE0004152 SE0004152 SE0004377 SE0004377 SE0004375 SE0004374 SE0004375	Product Name	SE Report	Amendments
Riverside Blue Kings SE0003504 SE0004377 Riverside Blue Kings SE0003504 SE001021 SE0010517 SE0010504 SE0010504 SE0010517 SE000477 SE0010504 SE0010517 SE000477 SE000477 SE000497 SE0004975 SE0010504 SE0010517 SE000477 SE000477 SE0004975 SE0004975 SE0004975 SE0004975 SE0004975 SE0004975 SE0004975 SE0004975 SE0004975 SE0004997 SE0004975 SE0004997 SE0005335 SE0008151 SE0009623 SE0009623 SE0009623 SE0010012 SE0009623 SE0010012 SE0010012	Riverside Blue 100's	SE0003503	SE0004152
Riverside Blue Kings SE0003504 SE0004975 SE0005332 SE0005332 SE0009623 SE0010012 SE0010084 SE0010084 SE0010201 SE0010201 SE0010286 SE0010378 SE0010478 SE0010504 SE0010517 SE0004975 SE0004975 Riverside Blue Kings SE0003504 SE0004152 SE0004975 SE0004975 SE0004975 SE0004975 SE0004975 SE0004975 SE0005335 SE0004975 SE0004975 SE0009605 SE0009605 SE0009605 SE0009605 SE0009605 SE0009605 SE0010012 SE0010012 SE0010012			
Riverside Blue Kings SE0003504 SE0004997 Riverside Blue Kings SE0010012 SE0010084 SE0010201 SE0010201 SE0010201 SE0010201 SE0010206 SE0010206 SE0010504 SE0010504 SE00010517 Riverside Blue Kings SE0003504 SE0004152 SE0004997 SE0004975 SE0004975 SE0004997 SE0005335 SE0004997 SE0005335 SE0009605 SE0009623 SE0009623 SE0010012 SE0010012			SE0004377
Riverside Blue Kings SE0003504 SE0004151 Riverside Blue Kings SE0010012 SE0010084 SE0010201 SE0010201 SE0010201 SE0010201 SE0010206 SE0010206 SE0010504 SE0010504 SE00010517 Riverside Blue Kings SE0003504 SE0004152 SE0004377 SE0004975 SE0004975 SE0005335 SE0004997 SE0005335 SE0009605 SE0009603 SE0009623 SE0010012 SE0010012 SE0010012			SE0004975
Riverside Blue Kings SE0003504 SE0010012 SE0010201 SE0010201 SE0010286 SE0010286 SE0010286 SE0010286 SE0010504 SE0010504 SE0010517 SE0004152 SE0004975 SE0004975 SE0004975 SE0004975 SE0005335 SE0008151 SE0009605 SE0009605 SE0010012 SE0010012			정말 것 않지 않는 것 같이 있는 것 같아? 옷 같은 것
Riverside Blue Kings SE0003504 SE0010012 Riverside Blue Kings SE0010378 SE0010201 SE0010201 SE0010286 SE0010378 SE0010504 SE0010504 SE0010517 Riverside Blue Kings SE0003504 SE0004152 SE0004975 SE0004975 SE0004975 SE0004975 SE0005335 SE0008151 SE0009605 SE0009605 SE0010012 SE0010012			
Riverside Blue Kings SE0010012 SE0010084 SE0010201 SE0010286 SE0010286 SE0010378 SE0010504 SE0010504 SE0010517 Riverside Blue Kings SE0003504 SE0004152 SE0004377 SE0004975 SE0004997 SE0005335 SE0008151 SE0009605 SE0009623 SE0010012 SE0010084			2. 전 11 전 12 전 12 전 12 전 12 전 12 전 12 전
SE0010084 SE0010201 SE0010286 SE0010286 SE0010378 SE0010504 SE0010517 Riverside Blue Kings SE0003504 SE0004152 SE0004975 SE0004997 SE0003505 SE0008151 SE0009605 SE0009605 SE0010012 SE0010012			걸 가슴을 다 먹기 있는 요즘 것 안 안 것 같아. 물 안 봐야.
SE0010166 SE0010201 SE0010286 SE0010378 SE0010504 SE0010517 Riverside Blue Kings SE0003504 SE0004377 SE0004975 SE0004975 SE0004997 SE0005335 SE0009603 SE0009603 SE001012 SE0010286			
SE0010201 SE0010286 SE0010378 SE0010478 SE0010504 SE0010517 Riverside Blue Kings SE0003504 SE0004377 SE0004975 SE0004977 SE0005335 SE0008151 SE0009623 SE001028 SE0010012 SE0010084			2012년 1월 201 1월 2012년 1월 2
Riverside Blue Kings SE0010286 SE0010378 SE0010504 SE0010504 SE0010517 Riverside Blue Kings SE0003504 SE0004152 SE0004377 SE0004975 SE0004997 SE0005335 SE0009605 SE0009605 SE0009605 SE0009623 SE0010012 SE0010084			
Riverside Blue Kings SE0010378 SE0010504 SE0010517 Riverside Blue Kings SE0003504 SE0004152 SE0004377 SE0004975 SE0004975 SE0005335 SE0008151 SE0009605 SE0009605 SE0009623 SE0010012 SE0010084			[19] 2021 - NATA 2022 - 2022 - 2022 - 2022 - 2022 - 2022 - 2022 - 2022 - 2022 - 2022 - 2022 - 2022 - 2022 - 202
Riverside Blue Kings SE0010478 SE0010504 SE0010517 Riverside Blue Kings SE0003504 SE0004152 SE0004377 SE0004975 SE0004997 SE0005335 SE0008151 SE0009605 SE0009605 SE0009623 SE0010012 SE0010012			
Riverside Blue Kings SE0010504 SE0010517 Riverside Blue Kings SE0003504 SE0004152 SE0004377 SE0004975 SE0004997 SE0005335 SE0005335 SE0009605 SE0009605 SE0009623 SE0010012 SE0010084			정 정렬은 영상가장이 없어? 영상 관계 전망했
Riverside Blue Kings SE0003504 SE0004152 SE0004377 SE0004975 SE0004975 SE0005335 SE0005335 SE0008151 SE0009605 SE0009605 SE0010012 SE0010084 SE0010084 SE0010084			a transfer in the second residence of the second residence of the second
Riverside Blue Kings SE0003504 SE0004152 SE0004377 SE0004975 SE0004975 SE0005335 SE0005335 SE0008151 SE0009605 SE0009605 SE0009623 SE0010012 SE0010084 SE0010084			그는 것이 아파 가지 않는 것이 같은 것이 같아.
SE0004377 SE0004975 SE0004997 SE0005335 SE0009605 SE0009605 SE0009623 SE0010012 SE0010084		050000504	A SCHOLE STANDOLE STOVEDWERT STA
SE0004975 SE0004997 SE0005335 SE0008151 SE0009605 SE0009623 SE0010012 SE0010084	Riverside Blue Kings	SE0003504	
SE0004997 SE0005335 SE0008151 SE0009605 SE0009623 SE0010012 SE0010084			
SE0005335 SE0008151 SE0009605 SE0009623 SE0010012 SE0010084			2. 전 11 전 12 전 12 전 12 전 12 전 12 전 12 전
SE0008151 SE0009605 SE0009623 SE0010012 SE0010084			그는 소리에서 한 것이 잘 해야 다. 그렇게 한 것에 봐. ㅠ.
SE0009605 SE0009623 SE0010012 SE0010084			
SE0009623 SE0010012 SE0010084			나는 그 같은 사람이 집에서 가격을 얻어야 한다. 말을
SE0010012 SE0010084			
SE0010084			2012년 - 11일 - 12일 - 1 - 12일 - 1 - 12일 - 12
			SE0010084
SE0010100 SE0010201			A SHARE OF THE TRANSPORT OF THE SAME AND THE SAME AND THE SAME
SE0010201 SE0010286			- 영상, 18, 19, 19, 19, 19, 19, 19, 19, 19, 19, 19
SE0010200			
SE0010478			
SE0010504			전 가슴 가슴 것 같은 것 같은 것 같은 것 같은 것 같이 말했다.
SE0010517			

Table 2.	SE Reports and Amendments

Product Name	SE Report	Amendments
Riverside Blue Kings Box	SE0003505	SE0004127
875		SE0004152
		SE0004377
		SE0004975
		SE0004997
		SE0005346
		SE0008151
		SE0009623
		SE0010012
		SE0010084
		SE0010166
		SE0010201
		SE0010286
		SE0010378
		SE0010478
		SE0010504
		SE0010517
Riverside Filter 100's	SE0003506	SE0004078
		SE0004152
		SE0004377
		SE0004975
		SE0004997
		SE0005333
		SE0008151
		SE0009623
		SE0010012
		SE0010084
		SE0010166
		SE0010201
		SE0010286
		SE0010378
		SE0010478
		SE0010504
		SE0010517

Product Name	SE Report	Amendments
Riverside Filter Kings Box	SE0003507	SE0004152
262		SE0004184
		SE0004377
		SE0004975
		SE0004997
		SE0005341
		SE0007808
		SE0008151
		SE0009623
		SE0010012
		SE0010084
		SE0010166
		SE0010201
		SE0010286
		SE0010378
		SE0010478
		SE0010504
		SE0010517
Riverside Filter Kings	SE0003508	SE0004152
		SE0004182
		SE0004377
		SE0004975
		SE0004997
		SE0005336
		SE0007809
		SE0008151
		SE0009623
		SE0010012
		SE0010084
		SE0010166
		SE0010201
		SE0010286
		SE0010378
		SE0010478
		SE0010504
		SE0010517

Product Name	SE Report	Amendments
Riverside Menthol 100's	SE0003509	SE0004152
		SE0004160
		SE0004377
		SE0004997
		SE0005018
		SE0005331
		SE0008151
		SE0009623
		SE0010012
		SE0010084
		SE0010166
		SE0010201
		SE0010286
		SE0010378
		SE0010478
		SE0010504
		SE0010517
Riverside Menthol Kings	SE0003510	SE0004152
		SE0004161
		SE0004377
		SE0004975
		SE0004997
		SE0005339
		SE0008151
		SE0009623
		SE0010012
		SE0010084
		SE0010166
		SE0010201
		SE0010286
		SE0010378
		SE0010478
		SE0010504
		SE0010517

Product Name	SE Report	Amendments
Riverside Menthol Kings Box	SE0003511	SE0004152
		SE0004181
		SE0004377
		SE0004975
		SE0004997
		SE0005334
		SE0008151
		SE0009623
		SE0010012
		SE0010084
		SE0010166
		SE0010201
		SE0010286
		SE0010378
		SE0010478
		SE0010504
		SE0010517
Riverside Silver 100's	SE0003512	SE0004152
		SE0004377
		SE0004553
		SE0005329
		SE0008151
		SE0009623
		SE0010012
		SE0010084
		SE0010166
		SE0010201 SE0010286
		SE0010286 SE0010378
		SE0010378 SE0010478
		SE0010504
		SE0010517

Product Name	SE Report	Amendments
Riverside Silver Kings	SE0003513	SE0004152
-		SE0004377
		SE0004551
		SE0005345
		SE0008151
		SE0009623
		SE0010012
		SE0010084
		SE0010166
		SE0010201
		SE0010286
		SE0010378
		SE0010478
		SE0010504
		SE0010517
Riverside Teal Menthol 100's	SE0003514	SE0004152
		SE0004377
		SE0004552
		SE0005330
		SE0008151
		SE0009623
		SE0010012
		SE0010084
		SE0010166
		SE0010201
		SE0010286
		SE0010378
		SE0010478
		SE0010504
		SE0010517
Riverside Teal Menthol Kings	SE0003515	SE0004152
		SE0004377
		SE0004555
		SE0005340
		SE0008151
		SE0009623
		SE0010012
		SE0010084
		SE0010166
		SE0010201
		SE0010286
		SE0010378
		SE0010478
		SE0010504
		SE0010517

Product Name	SE Report	Amendments
Valu Time Filter 100's	SE0003516	SE0004152
		SE0004377
		SE0004554
		SE0005338
		SE0008151
		SE0009623
		SE0010012
		SE0010084
		SE0010166
		SE0010201
		SE0010286
		SE0010378
		SE0010478
		SE0010504
		SE0010517
Valu Time Filter Kings	SE0003517	SE0004152
		SE0004377
		SE0004556
		SE0005354
		SE0007810
		SE0008151
		SE0009623
		SE0010012
		SE0010084
		SE0010166
		SE0010201
		SE0010286
		SE0010378
		SE0010478
		SE0010504
		SE0010517

Product Name	SE Report	Amendments
Valu Time Filter Kings Box	SE0003518	SE0004151
		SE0004152
		SE0004377
		SE0005353
		SE0007811
		SE0008151
		SE0009623
		SE0010012
		SE0010084
		SE0010166
		SE0010201
		SE0010286
		SE0010378
		SE0010478
		SE0010504
	0 = 0 0 0 5 / 0	SE0010517
Valu Time Gold 100's	SE0003519	SE0004079
		SE0004152
		SE0004377
		SE0005342
		SE0008151
		SE0009623
		SE0010012 SE0010084
		SE0010166 SE0010201
		SE0010201 SE0010286
		SE0010288
		SE0010378 SE0010478
		SE0010478
		SE0010504
		320010317

Product Name	SE Report	Amendments
Valu Time Gold Kings Box	SE0003520	SE0004080
7		SE0004152
		SE0004377
		SE0005352
		SE0008151
		SE0009623
		SE0010012
		SE0010084
		SE0010166
		SE0010201
		SE0010286
		SE0010378
		SE0010478
		SE0010504
		SE0010517
Valu Time Menthol 100's	SE0003521	SE0004129
		SE0004152
		SE0004377
		SE0005356
		SE0008151
		SE0009623
		SE0010012
		SE0010084
		SE0010166
		SE0010201
		SE0010286
		SE0010378 SE0010478
		SE0010478 SE0010504
		SE0010504
Valu Time Menthol Kings Box	SE0003522	SE0010317
valu Time Mentior Kings Box	3E0003522	SE0004120
		SE0004132
		SE0005355
		SE0008151
		SE0009623
		SE0010012
		SE0010084
		SE0010166
		SE0010201
		SE0010286
		SE0010378
		SE0010478
		SE0010504
		SE0010517
		SEUU10517

Product Name	SE Report	Amendments
Valu Time Silver 100's	SE0003523	SE0004128
		SE0004152
		SE0004377
		SE0005343
		SE0008151
		SE0009623
		SE0010012
		SE0010084
		SE0010166
		SE0010201
		SE0010286
		SE0010378
		SE0010478
		SE0010504
		SE0010517
Valu Time Teal Menthol 100's	SE0003524	SE0004150
		SE0004152
		SE0004183
		SE0004377
		SE0005344
		SE0008151
		SE0009623
		SE0010012
		SE0010084
		SE0010166
		SE0010201
		SE0010286
		SE0010378
		SE0010478
		SE0010504
		SE0010517

1.3. SCOPE OF MEMO

This memo captures all administrative, compliance, and scientific reviews completed for SE0003503-SE0003524 and SE0010338-SE0010359. It should be noted that SE0010338-SE0010359 were not created until April 14, 2014, so the reviews discussed in this memo only discuss SE0003503-SE0003524 (see section 1.2 of this review). However, because SE0010338-SE0010359 are identical to SE0003503-SE0003524, the conclusions regarding SE0003503-SE0003524 in all of the reviews also apply to SE0010338-SE0010359.

1.4. KEY DIFFERENCES BETWEEN NEW AND PREDICATE TOBACCO PRODUCTS

The new tobacco products have the following key difference compared to the corresponding predicate tobacco products:

Cigarette paper change from non-FSC to FSC

2. ADMINISTRATIVE REVIEW

Administrative completeness reviews were completed by the following reviewers on the following dates:

- SE0003503: Devin Thomas, M.P.H., on February 29, 2012, and Stephanie Durkin, M.S., on June 7, 2013
- SE0003504, SE0003507, SE0003508, SE0003511: Devin Thomas, M.P.H., on March 1, 2012, and Stephanie Durkin, M.S., on June 7, 2013
- SE0003505: Nathan Hurley on February 29, 2012, and Stephanie Durkin, M.S., on June 7, 2013
- SE0003506, SE0003519, SE0003520: Sarah Lee, M.P.H., on December 27, 2011, and Stephanie Durkin, M.S., on June 7, 2013
- SE0003509, SE0003510: Devin Thomas, M.P.H., on February 17, 2012, and Stephanie Durkin, M.S., on June 7, 2013
- SE0003512, SE0003513, SE0003514: Devin Thomas, M.P.H., on May 23, 2012, and Stephanie Durkin, M.S., on September 24, 2013
- SE0003515, SE0003516: Devin Thomas, M.P.H., on May 24, 2012, and Stephanie Durkin, M.S., on September 24, 2013
- SE0003517: Devin Thomas, M.P.H., on May 24, 2012, and Stephanie Durkin, M.S., on June 7, 2013
- SE0003518: Theodore Riley, M.S., on February 2, 2012, and Stephanie Durkin, M.S., on June 7, 2013
- SE0003521, SE0003522, SE0003523: Idara Udoh, M.S., on January 24, 2012, and Stephanie Durkin, M.S., on June 7, 2013
- SE0003524: Theodore Riley, M.S., on February 6, 2012, and Stephanie Durkin, M.S., on September 24, 2013

The final administrative completeness reviews concluded that these SE Reports are administratively complete.

3. COMPLIANCE REVIEW

The Office of Compliance and Enforcement (OCE) completed reviews to determine whether the applicant established that the predicate tobacco products are grandfathered products (i.e., were commercially marketed as of February 15, 2007). The OCE reviews dated April 9, 2012, for SE0003503-SE0003511, June 22, 2012, for SE0003512-SE0003515, SE0003523-SE0003524 and June 19, 2012 for

SE0003516-SE0003522 conclude that the predicate tobacco products are eligible predicate tobacco products, as the applicant has established that the predicate tobacco products are grandfathered.¹

The Office of Compliance and Enforcement (OCE) also completed a review to determine whether the new tobacco products are in compliance with the Federal Food, Drug, and Cosmetic Act (FD&C Act), as required by section 905(j)(1)(A)(i) of the FD&C Act. The OCE reviews dated May 23, 2014 and June 25, 2014, conclude that the new tobacco products are in compliance with the FD&C Act.

4. SCIENTIFIC REVIEW

Scientific reviews² were completed by the Office of Science (OS) for the following disciplines:

4.1. CHEMISTRY

Chemistry reviews for SE0003503-SE0003511 were completed by Matthew Walters, Ph.D. on June 26, 2012, Kimberly Agnew-Heard, Ph.D. on May 16, 2013, and Kimberly Agnew-Heard, Ph.D. on April 30, 2014.

Chemistry reviews for SE0003512-SE0003524 were completed by Kimberly Agnew-Heard, Ph.D. on September 25, 2012, Kimberly Agnew-Heard, Ph.D. on May 16, 2013, and Kimberly Agnew-Heard, Ph.D. on April 30, 2014.

The final chemistry review concludes that the new tobacco products do not raise different questions of public health with regard to product composition or TNCO yields. Initially, the new and predicate tobacco products could not be adequately characterized since the applicant did not provide all complete and accurate information about the ingredients in the new and predicate tobacco products. However, the applicant amended its SE Reports to provide this information; there were not significant differences in product composition between the new and corresponding predicate tobacco products other than the change from non-FSC to FSC cigarette paper. Tobacco blends for the new and corresponding predicate tobacco products are identical, and most ingredients are identical or similar between the new and corresponding predicate products.

¹ Addendum reviews were completed in 2013 to include the package type, package count, and cigarette length for the predicate tobacco products; the conclusions in these addendum reviews did not differ from that in the original 2012 reviews.

² As noted in section 1.2 of this memo, the scientific reviews were completed for SE0003503-SE0003524. However, the scientific reviews evaluated (b) (4)

⁽b) (4) , so the conclusions for SE0003503-SE0003524 also apply to SE0010338-SE0010359.

(b) (4) . Therefore, the product composition of the new tobacco products does not raise different questions of public health.

4.2. ENGINEERING

Engineering reviews for SE0003503-SE0003511 were completed by Chris Brown³ on June 26, 2012, Chris Brown on May 23, 2013, and Chris Brown on April 30, 2014.

Engineering reviews for SE0003512-SE0003524 were completed by Chris Brown on October 2, 2012, Chris Brown on May 23, 2013, and Chris Brown on April 30, 2014.

The final engineering review concludes that the new tobacco products do not raise different questions of public health with regard to product design. Initially, the new and predicate tobacco products could not be adequately characterized since the applicant did not provide all the design parameters specifications or test data. Additionally, numerous design specifications or test data were inconsistent or contained typographical errors. Complete design parameter specifications and test data are used to accurately evaluate the substantial equivalence of the new and corresponding predicate products. The omitted design specifications, test data, and typographical errors were all sufficiently addressed by the applicant. ^{(b) (4)}

Therefore, the product design of the new tobacco products does not raise different questions of public health.

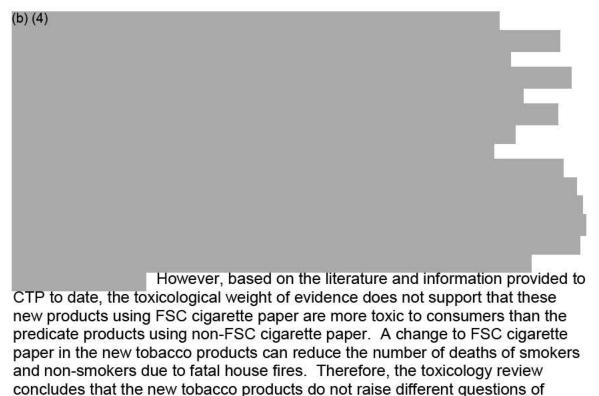
4.3. TOXICOLOGY

A toxicology review for SE0003503-SE0003511 was completed by Michael Orr, Ph.D., DABT, on July 26, 2012.

A toxicology review for SE0003512-SE0003524 was completed by Michael Orr, Ph.D., DABT, on October 4, 2012

The final toxicology review concludes that the new tobacco products do not raise different questions of public health with regard to product toxicity. The toxicology review focused on the toxicity of non-FSC compared to FSC cigarette paper.

³ Except the review for SE0003503 was completed by Sabina Reilly.



public health.

It should be noted that the toxicology review did not evaluate HPHC data. The toxicology review also noted errors or incomplete information regarding ingredient listings. These issues were addressed by the chemistry reviewer (see section 4.1 of this memo).

4.4. SOCIAL SCIENCE

A social science review for SE0003503-SE0003524 was completed by Sarah Johnson on April 19, 2013. A revised social science review for SE0003503-SE0003524 was conducted by Sarah Johnson on June 17, 2014 to revise the STNs used to identify the products in the April 19, 2013 review since amendment STNs had been used.

The social science review evaluated the health information summary to determine its compliance with section 910(a)(4) of the FD&C Act. The review concludes that the health information summary is acceptable.



5. ENVIRONMENTAL DECISION

An environmental assessment was provided by the applicant. A finding of no significant impact (FONSI) was signed by Kimberly Benson, Ph.D. on June 24, 2014. The FONSI was supported by an environmental assessment prepared by Rudaina Alrefai-Kirkpatrick, Ph.D. dated June 24, 2014.

6. CONCLUSION AND RECOMMENDATION

The new tobacco products have the following key difference compared to the corresponding predicate tobacco products:

Cigarette paper change from non-FSC to FSC

Initially, the new and predicate tobacco products could not be adequately characterized since the applicant did not provide all complete and accurate information about the ingredients in the new and predicate tobacco products. However, the applicant amended its SE Reports to provide this information; there were not significant differences between the new and corresponding predicate tobacco products other than the change from non-FSC to FSC cigarette paper. Based on the literature and information provided to CTP to date, the toxicological weight of evidence does not support that these new products using FSC cigarette paper are more harmful to consumers than the predicate products using non-FSC cigarette paper. A change to FSC cigarette paper in the new tobacco products can reduce the number of deaths of smokers and non-smokers due to fatal house fires. (b) (4)

Therefore, the new tobacco products do not raise different questions of public health.

The predicate tobacco products meet statutory requirements because they are grandfathered products (i.e., were commercially marketed in the United States as of February 15, 2007).

The new tobacco products are currently in compliance with the FD&C Act. In addition, all of the scientific reviews conclude that the differences between the new and corresponding predicate tobacco products are such that the new tobacco products do not raise different questions of public health. I concur with these reviews and recommend that SE order letters be issued.

In addition, order letters can be issued because FDA examined the environmental effects of finding these new tobacco products substantially equivalent and made a finding of no significant impact.

SE order letters should be issued for the new tobacco products in SE0003503-SE0003524 and SE0010338-SE0010359, as identified on the cover pages of this memo.