

January 20, 2016

VIA FEDERAL EXPRESS

CONFIDENTIAL

Mr. Michael Hoover
Regulations and Rulings Division
Alcohol and Tobacco Tax and Trade Bureau
1310 G Street, NW
Suite 400
Washington, D.C. 20005

Re: Comments Regarding Proposed Information Collections;
Comment Request (No. 56)
TTB F 5000.8, Power of Attorney (OMB No. 1513-0014)

Dear Mr. Hoover:

On behalf of Altria Client Services, LLC (“ALCS”), Altria Compounds LLC (“AC”), John Middleton Co. (“JMC”), Philip Morris USA Inc. (“PM USA”), U.S. Smokeless Tobacco Company LLC (“USSTC”), and U.S. Smokeless Tobacco Products LLC (“USSTP”) (collectively, the “Companies”), we are submitting comments regarding the Alcohol and Tobacco Tax and Trade Bureau’s (“TTB”) recent Proposed Information Collections: Comment Request No. 56 published in the Federal Register on November 24, 2015, specifically related to TTB Form 5000.8, Power of Attorney (“POA”). The Companies are direct and indirect wholly-owned subsidiaries of Altria Group, Inc., a public company. ALCS is a permitted importer for tobacco products and processed tobacco, AC manufactures flavors and holds a TTB alcohol permit, and the other companies are permitted manufacturers of tobacco products and/or processed tobacco. The Companies submit these comments to the POA form as it is currently required by the TTB.

The primary purpose of TTB’s collection of the information required by the POA is to delegate authority to a specific individual to sign documents on behalf of an applicant or principal. Although the Companies appreciate the need for authorized signers to be designated for purposes of signing TTB forms and interacting with the agency, the POA process has become quite burdensome.

TTB compliance is managed for all the Companies by a group within Altria's central Finance group ("Finance"). The officers and directors of the various Companies change fairly routinely and, due to the affiliate nature of the Companies, Finance often has to submit the POA for an individual on behalf of all six entities. This creates a significant amount of paperwork for both Finance and the TTB when POAs are added and when POAs must be terminated. There also is a troublesome time issue. As those who require the POA change (Finance employees, Companies' officers and directors, Altria Legal Department employees who support TTB and outside counsel who represent the Companies in TTB matters), there has historically been a considerable delay between submission of the POA and approval of the POA for that individual. This creates a difficult situation for getting documents signed, and can impede the Companies' ability to have the best people able to interact with the TTB on behalf of the Companies.

Submission of POAs

The Companies recognize that it is important for the TTB to clearly understand who within the Companies has authority to sign TTB documents, interact with the TTB or otherwise act on behalf of the Companies. However, due to the overlap of Finance employees, Companies' officers and directors, Altria Legal Department employees who support TTB and outside counsel who represent the Companies in TTB matters among the various Companies, preparing a POA submission can be quite burdensome. The process can require completion of up to six forms, followed by having to track down someone authorized to execute the POA on behalf of the principal who must sign all six forms. The Companies request that the TTB evaluate revision of the POA to provide a more generic submission for affiliated entities. Perhaps the POA could be submitted with a list of the companies for which the person identified on the POA could act. This revision would reduce paperwork, time and energy for both the Finance group and the TTB.

Termination of POAs

The same concerns apply to the process of terminating POAs. Because of the number of individuals for whom POAs are obtained and the frequency with which those individuals change positions, it is quite burdensome to complete the form for all affiliates each time an individual's POA needs to be terminated. It would significantly reduce the burden of terminations on the Finance group and the TTB if terminations could be submitted by a single letter on behalf of all entities for whom an individual holds a POA.

Timing of POAs

Although the Companies understand the need for the TTB to approve POAs, the frequent delay in such approval creates serious issues for the Companies. Large, public companies, such as Altria Group, devote significant resources to ensure compliance with the myriad laws and

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regulations applicable to their businesses. The officers and directors of these companies, and other employees who are designated as POAs, typically are longstanding employees who have demonstrated a commitment to compliance over years of service. Particularly in situations where there is some turnover or retirement and a new person needs to be designated as POA for document signing, a delay in approval of the POA can create real operational and compliance issues for the Companies and the Finance group.

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The Companies encourage the TTB to take this opportunity to evaluate the Power of Attorney form and process, and to either revise the form and/or amend the use of the form in a manner that will make the submission and termination processes more efficient and timely.

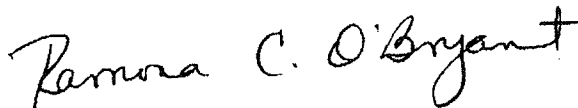
There are several options to accomplish these goals, including:

- Allow submission of POAs on single form for all Companies
- Allow termination by single letter for all Companies
- Upon submission of a POA form allow the designated POA to sign documents pending approval by the TTB, with final POA designation obviously conditioned upon final approval by the TTB

We appreciate your consideration of these comments. If you have any questions or if we can provide additional information, please contact me at 336-378-5237 or at the e-mail address noted above.

Respectfully submitted,

Smith Moore Leatherwood LLP



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Compounds LLC, John Middleton Co., Philip
Morris USA Inc., U.S. Smokeless Tobacco
Company LLC, and U.S. Smokeless Tobacco
Products LLC