

EXHIBIT B



U.S. Department of Justice

Bureau of Alcohol, Tobacco,
Firearms and Explosives
241 37th Street, 3rd floor
Brooklyn, NY 11232

May 12, 2009

www.atf.gov

Seneca Nation of Indians
3644 Administration Drive
Salamanca, Seneca Nation 14779

Dear Seneca Nation of Indians,

On behalf of the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF), New York Field Division, please accept my gratitude for the assistance and support recently provided by the Seneca Nation of Indians to help curtail illegal cigarette trafficking.

As a result of the Seneca Nation's cooperative efforts with ATF, several investigations into illicit cigarette trafficking have been initiated and are now being prosecuted. The assistance provided thus far has been invaluable, and we recognize the efforts made by the Seneca Nation to curtail illegal cigarette distribution.

Future cooperation concerning illicit cigarette and tobacco distribution over the Internet, phones, and mail not in compliance with the Jenkins Act remains a goal for us to achieve. We will also continue to work closely with you on this and other matters and value the relationships that have been established.

We at ATF believe that the Seneca Nation is taking the right steps towards ensuring the lawful operations of Seneca members involved in tobacco distribution and we look forward to our continued cooperative efforts.

A handwritten signature in black ink, appearing to read "R B Turk".

Ronald B. Turk
Special Agent in Charge