August 19, 2020

Re: Compliance of Performance Plus Marketing, Inc.

To Whom It May Concern:

My name is Marc C. Sanchez, a food and drug attorney in private practice ("Counsel"). At the request of my client Performance Plus Marketing, Inc. (the "Company"), I am qualified to make the following written opinion. I am an attorney in good standing with 10-years experience in FDA regulatory law, including tobacco product regulation.

Counsel hereby acknowledges and represents that Company has engaged and will continue to engage competent legal counsel to review its marketing and business practices, including recent work begun to prepare a pre-market tobacco application (PMTA) to file on or before September 9, 2020 for the Hyppe Supreme Brand.**

Counsel further represents that legal counsel has determined, and will continue to determine, that Company is in compliance with all applicable federal, state and local laws, including but not limited to the Food Drug and Cosmetic Act, Family Smoking Prevention and Tobacco Control Act, the Deeming Rule and related regulation. Specifically prohibiting the sale of tobacco products to customers age 21 or older, prohibiting the sale of tobacco products in a vending machine unless in an adult-only facility, prohibiting the give away of free samples of tobacco products to consumers, including any of their components or parts, restricting tobacco marketing and sales, complying with tobacco product warning labels and required FDA submissions and registrations.

Kind Regards,

Marc C. Sanchez,
Esq. (msanchez@fdaatty.com)
Regulatory Counsel
Performance Plus Marketing, Inc.

**See, FDA Statement, Coronavirus (COVID-19) Update: Court Grants FDA's Request for Extension of Premarket Review Submission Deadline for Certain Tobacco Products Because of Impacts from COVID-19 ("Consistent with the original court order, for companies that submit timely applications, the agency may continue to exercise enforcement discretion, meaning their products would generally continue to be marketed without being subject to FDA enforcement actions, for up to one year from the deadline (up to Sept. 9, 2021), unless a negative action is taken by the FDA on an application during that time.")(April 23, 2020; available at: https://www.fda.gov/news-events/press-announcements/coronavirus-covid-19-update-court-grants-fdas-request-extension-premarket-review-submission-deadline)).