



ALCOHOLIC  
BEVERAGES  
DIVISION  
State of Iowa

Thomas J. Vilsack *Governor of Iowa*  
Sally J. Pederson *Lieutenant Governor*  
Lynn M. Walding *Administrator*

# Memorandum

To: Customer Service, Iowa Secretary of State's Office  
From: Nicole Gehl, Operations Manager  
Re: 28E Agreements for Tobacco Enforcement

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Please file the enclosed FY07 28E Agreements for tobacco enforcement.

You may contact me at 515.281.7461 or [Gehl@IowaABD.com](mailto:Gehl@IowaABD.com) with any questions or comments. Thank you.