

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF HERKIMER

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PEOPLE OF THE STATE OF NEW YORK, by
LETITIA JAMES, Attorney General of the State of
New York,

Petitioner,

-against-

ORDER

G-SMOKE360 CORP. d/b/a G SMOKE; together with
GALAL KAID, Individually and as Principal of G-
SMOKE360 CORP.; LIBERTY SMOKELAND d/b/a
ALI N SHUGAA; together with ALI AL SHUGAA a/k/a
ALI N SHUGAA, Individually and as Principal of
LIBERTY SMOKELAND,

Index No. EF2025-112607

Respondents.

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Petitioner, the **PEOPLE OF THE STATE OF NEW YORK**, by and through **LETITIA JAMES**, Attorney General of the State of New York (“OAG”), having commenced this special proceeding by Order to Show Cause signed by the Court and entered on January 21, 2025; supported by the Verified Petition, verified on January 16, 2025, the Affirmation of Joy K. Mele, Assistant Attorney General, affirmed on January 17, 2025, and exhibits thereto, and the memorandum of law in support, against Respondents G-Smoke360 Corp. d/b/a G Smoke (“G Smoke”) and Galal Kaid (“Kaid”) (collectively the “G Smoke Respondents”).

The G Smoke Respondents having failed to submit an answer to the Verified Petition; and upon proof of service of the Order to Show Cause, Verified Petition, and all supporting papers on January 27, 2025, as shown in the affidavits of Lawrence M. Kalk, sworn to on January 27, 2025, and Donald C. Anselment, sworn to on January 27, 2025 as to Respondent G Smoke; and upon proof of service of the Order to Show Cause, Verified Petition, and all supporting papers on

January 27, 2025 as shown in the affidavits of Lawrence M. Kalk, sworn to on January 27, 2025, and Karen Swett, sworn to on January 27, 2025 as to Respondent Kaid; and upon the attorney affirmation of Assistant Attorney General Jennifer M. Simcovitch, affirmed on February 17, 2026, with exhibits thereto;

NOW THEREFORE, IT IS HEREBY

ORDERED that, pursuant to CPLR Article 4 and CPLR § 3215, a default judgment is entered in favor of Petitioner and against the G Smoke Respondents on the ground that the G Smoke Respondents have not submitted an answer or otherwise responded to the Verified Petition; and it is further

ORDERED that the G Smoke Respondents are permanently enjoined from engaging in the business of selling, marketing, or otherwise distributing vapor products; and it is further

ORDERED that the G Smoke Respondents are permanently enjoined from applying for or receiving a certificate of authority or a certificate of registration from the New York State Department of Taxation and Finance; and it is further

ORDERED that the G Smoke Respondents are permanently enjoined from violating Article 13-F of the Public Health Law and Section 1183 of the Tax Law; and it is further

ORDERED that the G Smoke Respondents are directed to remove all vapor products from the Store located at 62 Central Avenue, Ilion, New York, and to provide proof of their removal; and it is further

ORDERED that the G Smoke Respondents prepare an accounting of all Flavored Vapor Products sold or offered for sale from January 1, 2020 to present including (i) the name of the product; (ii) the manufacturer and/or distributor of the product; (iii) a description of the product; (iv) the retail price of the product; (v) the sale price of the product; (vi) the number units of the product sold;

and (vii) profits earned from each product; and it is further

ORDERED that Pursuant to CPLR § 3215(d), an assessment, the taking of an account or proof, of the direction of a reference against the G Smoke Respondents be conducted at the time of or following the trial or other disposition of this action against Respondents Liberty Smokeland d/b/a Ali N. Shugaa and Ali Al Shugaa a/k/a Ali N. Shugaa; and it is further

ORDERED that service of this Order on Respondent G Smoke by personally delivering two copies to the Offices of the Secretary of State is deemed due and sufficient service on Respondent G Smoke; and it is further

ORDERED that service of this Order on Respondent Kaid by delivering a copy to a person of suitable age and discretion at 62 Central Avenue, Ilion, New York and by mailing a copy by first class mail to Respondent Kaid at 62 Central Avenue, Ilion, New York is deemed due and sufficient service on Respondent Kaid.

ENTER:

Dated: MARCH 30, 2026
Herkimer, New York



HON. MARK R. ROSE, J.S.C.