



Smokeland”) and Ali Al Shugaa a/k/a Ali N. Shugaa (“Al Shugaa”), individually and as principal of Liberty Smokeland, having been duly served with the Order to Show Cause and Verified Petition in this proceeding and having appeared, and being represented by counsel; and

**WHEREAS**, Respondents G-Smoke360 Corp. d/b/a G Smoke (“G Smoke”) and Galal Kaid (“Kaid”), individually and as principal of G-Smoke360 Corp. (collectively, “G Smoke Respondents”), having been duly served with the Order to Show Cause and Verified Petition in this proceeding and having not answered, are in default and are no longer represented by counsel (NYSCEF No. 61); and

**WHEREAS**, Respondents Liberty Smokeland and Al Shugaa having stipulated to the terms contained therein;

**NOW, THEREFORE**, on motion of Letitia James, Attorney General of the State of New York (hereinafter “NYAG”), attorney for Petitioner, it is hereby

**ORDERED, ADJUDGED, AND DECREED** that:

**PARTIES SUBJECT TO THE CONSENT ORDER**

1. Respondents Liberty Smokeland and principal Ali Al Shugaa a/k/a Ali N. Shugaa, their agents, trustees, servants, employees, successors, heirs and assigns, or any other subsidiaries or persons under Respondents’ direction and control, whether acting individually or in concert with others, or through any corporate or other entity or device through which they may now or hereafter act or conduct business, operating or doing business in New York State, including businesses in which they have any legal or beneficial interest (collectively “Liberty Smokeland Respondents”) are bound by the terms of this Consent Order and Judgment (“Consent Order”); and it is further

**ORDERED, ADJUDGED, AND DECREED** that:

**INJUNCTIVE RELIEF**

1. Within twenty (20) days of the signing of this Consent Order, Liberty Smokeland Respondents shall submit to the NYAG a sworn statement certifying that (a) they are no longer operating Liberty Smokeland or any other business at 62 Central Avenue; (b) all applicable paperwork to permanently close Liberty Smokeland has been submitted or filed; (c) they are not in possession of any certificate of authority or tobacco and vapor products certificates of registration; and (d) they have removed all vapor products from their store located at 62 Central Avenue.

2. Liberty Smokeland Respondents are permanently enjoined from violating Section 1183 of the Tax Law. Further, Liberty Smokeland Respondents are permanently enjoined from offering for sale and/or selling or otherwise placing into commerce vapor products without a valid vapor products certificate of registration, in violation of New York Tax Law § 1183.

3. Liberty Smokeland Respondents are permanently enjoined from violating Article 13-F of the Public Health Law. Further, Liberty Smokeland Respondents are permanently enjoined from offering for sale and/or selling or otherwise placing into commerce flavored vapor products, in violation of Public Health Law §1399-mm-1.

4. Liberty Smokeland Respondents are permanently enjoined from applying for or receiving a tobacco or vapor product certificate of registration from the New York State Department of Taxation and Finance.

5. Liberty Smokeland Respondents, their agents, assigns, or representatives are permanently enjoined from owning, operating, supervising, managing, or otherwise partaking in any aspect of any entity whose primary or secondary business is the retail sale of tobacco, nicotine, or vapor products, or associated paraphernalia and accessories; and it is further

**ORDERED, ADJUDGED, AND DECREED** that:

**COSTS AND PENALTIES**

6. A suspended judgment in the amount of One Hundred and Eleven Thousand Nine Hundred and Sixty Dollars (\$111,960.00) is entered in favor of the State Petitioner against Liberty Smokeland Respondents as equitable monetary relief, which shall become payable in the event Liberty Smokeland Respondents fail in any way to honor the terms of this Consent Order.

7. In the event that Respondent Liberty Smokeland or Respondent Al Shugaa violates the terms of this Consent Order or otherwise engages in the violations of law that gave rise to this action, simultaneously or at different points in time, arising out of the same transactions or not, then upon such violation, the violating Respondent(s) shall become responsible for paying the suspended judgment in full. The judgment amount shall be a joint and several obligation in the event Respondents violate the order, whether such violations are done in concert or not.

8. In the event that Respondent Al Shugaa seeks to sell real property that is encumbered by this Consent Order and Respondent Al Shugaa is in full compliance with all of the terms and conditions of this Consent Order, Petitioner agrees to provide a Release of Lien for the real property being sold.

9. Liberty Smokeland Respondents will pay a civil penalty to the Attorney General's Office in the sum of Twenty-Five Thousand Dollars (\$25,000), pursuant to Section 1183 of the Tax Law and Public Health Law § 12. An initial payment of Ten Thousand Dollars (\$10,000) shall be made within five (5) days of the execution of this Consent Order, and a second payment of Fifteen Thousand Dollars (\$15,000) shall be made within one (1) year of the date of the execution of this Consent Order. Payment of penalties shall be made by certified check payable to the State of New York, delivered to Letitia James, Attorney General of the State of New York,

28 Liberty Street, 19<sup>th</sup> Floor, New York, NY 10005 Attention: Jennifer M. Simcovitch, Assistant Attorney General, Health Care Bureau; and it is further

**ORDERED, ADJUDGED, AND DECREED** that:

**COMPLIANCE**

10. No later than thirty (30) days following the execution of this Consent Order, Liberty Smokeland Respondents shall submit to the NYAG a sworn statement certifying that the initial provisions of this Consent Order have been satisfied and setting forth the manner and extent of compliance, together with supporting documentation; and it is further

**ORDERED, ADJUDGED, AND DECREED** that:

**NOTICES AND CHANGE OF ADDRESS**

11. Any notices, statements, or other written documents required by this Consent Order shall be provided by first-class mail to the intended recipient at the addresses set forth below or by email at the addresses set forth below, unless a different address is specified in writing by the party changing such address:

For the Petitioner, to

LETITIA JAMES  
Attorney General of the State of New York  
28 Liberty Street, 19<sup>th</sup> Floor  
New York, NY 10005  
Attn: Jennifer M. Simcovitch, Health Care Bureau  
[Jennifer.simcovitch@ag.ny.gov](mailto:Jennifer.simcovitch@ag.ny.gov)

For Liberty Smokeland Respondents, to

David R. Diodati, Esq.  
~~23 Genesee Street~~ 2 Oxford Crossing  
New Hartford, NY 13413  
[daved727@msn.com](mailto:daved727@msn.com)

Such notices, statements, and documents shall be deemed to have been given upon mailing.

12. Liberty Smokeland Respondents shall provide written notice to the Attorney General of any change in address within ten (10) days of such change; and it is further

**ORDERED, ADJUDGED, AND DECREED** that:

**CONTINUING JURISDICTION**

13. The New York State Supreme Court shall retain jurisdiction to enforce this Consent Order, and all disputes arising under this Consent Order shall be submitted to the County, and the Court retains authority to decide all such disputes.

Dated:

*June 26 2026*  
Herkimer, New York

*Mark R Rose*

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



or right to take legal or factual positions in connection with any other administrative, judicial, or any other matter or proceeding other than the above-referenced matter.

3. Liberty Smokeland Respondents acknowledge that they have received a copy of the annexed Consent Order and Judgment (“Consent Order”) and agree to the obligations and duties it imposes.

4. This Stipulation and Consent is entered into by Liberty Smokeland Respondents as a free and voluntary act with full knowledge and understanding of the nature of the actions and the obligations and duties imposed by the Consent Order with the advice of counsel. Liberty Smokeland Respondents consent to the entry of the Consent Order without further notice and agree that no offers, agreements, or inducements of any nature whatsoever have been made to them by Petitioner or any employees of the Attorney General’s Office to procure this Stipulation and Consent except as set forth in the annexed Consent Order.

5. The Parties agree that the Consent Order, made in relation to Respondent Liberty Smokeland and Respondent Al Shugaa, does not extinguish any rights Respondent Al Shugaa may have to pursue contributions from Kaid or G-Smoke360 Corp.

6. The Parties agree that a suspended judgment of One Hundred and Eleven Thousand Nine Hundred and Sixty Dollars (\$111,960.00) is granted in favor of State Petitioner against Liberty Smokeland Respondents, payable in the event Liberty Smokeland Respondents fail to honor the terms of the annexed Consent Order issued in conjunction with this Stipulation and Consent.

7. The Parties agree that Liberty Smokeland Respondents shall make an initial payment of Ten Thousand Dollars (\$10,000) within five (5) days of the execution of this Consent Order and a second payment of Fifteen Thousand Dollars (\$15,000) within one (1) year of the

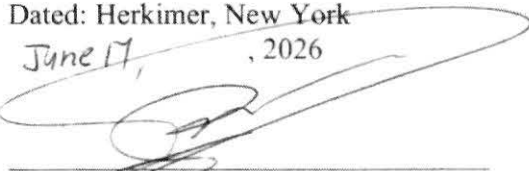
execution of this Consent Order to the Attorney General's Office as a civil penalty pursuant to Section 1183 of the Tax Law and Public Health Law § 12.

8. The annexed Consent Order shall be entered against Liberty Smokeland Respondents without costs, except as set forth in the Consent Order.

9. Petitioners may apply to the Court, upon twenty (20) days notice to counsel, for such other and further relief as they deem necessary for the purpose of carrying out the terms of the Consent Order.

Dated: Herkimer, New York

June 17, 2026

  
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Ali Al Shugaa, Individually and as  
Principal of Liberty Smokeland


  
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David R. Diodati, Esq.

~~23 Genesee Street~~ 2 Oxford Crossing  
New Hartford, NY 13413

Dated: Richmond County, New York  
June 22, 2026

LETITIA JAMES  
Attorney General of the  
State of New York  
Attorney for Petitioner

BY:

  
\_\_\_\_\_  
Jennifer M. Simcovitch  
Assistant Attorney General