

JOSEPH F. CULLMAN 3RD
100 PARK AVENUE
NEW YORK, N.Y. 10017

Chairman Emeritus
PHILIP MORRIS COMPANIES INC.

Kluger
Corp. Affairs

May 8, 1996

Dear Richard Kluger:

Thank you for sending me your book Ashes to Ashes.
Unfortunately, I have been very busy during the past two weeks
with a Disney Board Meeting in Los Angeles and the Philip Morris
Annual Stockholders' Meeting in Richmond but I have read most
of the chapters.

I have long believed that the history of the American tobacco
industry in this century was well worth the attention of a serious
historian and would make a fascinating chapter in the annals of
American business. Despite our obvious difference in point of
view, I think you have done a very fine job of researching and
telling this story.

I found myself at times pleased with your accounts of the rise of
Philip Morris and of management's role in its success. At the same
time your negative characterization of the actions of my colleagues
and me in conducting the business of Philip Morris was a severe
disappointment.

Speaking for myself, I would remind you that during my tenure
the Company took many steps to accommodate the concerns about
smoking expressed in the Congress and government agencies. This
Company and other members of the industry in cooperation with
government provided health warnings, disclosed cigarette tar and

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nicotine contents and ingredients, modified our advertising and promotional programs, discontinued the use of radio and television advertising, and made substantial modifications in our cigarettes, all of those modifications moving in the direction indicated by biomedical research.

I am proud of the part I played in leading Philip Morris during these years. My intent and that of my colleagues was always to conduct our business ethically and responsibly.

To cite your apt inscription, "Doubtless I will never persuade you of that."

Best regards.

Sincerely,


Joseph F. Cullman 3rd

Mr. Richard Kluger
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