

Attorney Client Work Product

**RESPONSE TO**  
**THE WALL STREET JOURNAL**  
**ON**  
**AMMONIA AND NICOTINE**

Ammonia is a naturally occurring component of tobacco and the human body. Ammonia related compounds are used in the cigarette manufacturing process as processing aides and flavorants. These substances have been identified to the Department of Health and Human Services since 1986 as part of the U.S. tobacco industry ingredients list, which was made public in April 1994. Much of the ammonia added to tobacco is lost in the manufacturing process and the actual contribution of these compounds to the total ammonia already in tobacco or smoke is significantly lower than 0.6%. Ammonia related compounds are used in a variety of consumer products including beverages, ice cream, ices, gelatin, puddings, and baked goods.

Statements related to the "effect of ammonia and related compounds on the delivery of nicotine to the smoker" are not backed by data. Data from individual cigarette blend components indicate that there is no correlation between the soluble ammonia levels in different tobacco blend components and the nicotine delivery in smoke. In addition, experimental evidence indicates that the temperature attained by the tobacco bed in the lit cigarette is more than sufficient to transfer nicotine into smoke. In summary, there is no indication that ammonia related compounds, used at levels consistent with a commercially acceptable cigarette, increase the amount of nicotine in the tobacco or smoke.

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