

24010-101
May 6, 1997

PHILIP MORRIS USA

For professional services rendered to the Company for the period January 1 through March 31, 1997, with respect to Chilean tobacco ingredients matters \$ 18,638.30

For professional services rendered to the Company for the period January 1 through March 31, 1997, with respect to New Zealand tobacco ingredients matters \$ 1,251.25

For professional services rendered to the Company for the period January 1 through March 31, 1997, with respect to Thailand tobacco ingredients matters \$ 1,077.50

TOTAL \$ 20,967.05

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