

*American Cigar*A DIVISION OF AMERICAN BRANDS, INC.
245 PARK AVENUE, NEW YORK, N. Y. 10017*He Budget*
CorporateCABLE ADDRESS:
POWHATAN

February 10, 1977

TO SELECTED THEODORUS NIEMEYER CUSTOMERS WHO ARE AMERICAN CIGAR
OR AMERICAN TOBACCO CUSTOMERS

As you have already been informed, on March 1, 1977, American Cigar will begin handling the importation, sale and distribution in the United States of the fine smoking tobaccos produced by the Royal Factories of Theodorus Niemeyer, Ltd., Groningen, Holland. These brands are -

SAIL	TOP SAIL	CLAN
FLYING DUTCHMAN	FLYING DUTCHMAN	Tropic

These very popular pipe tobaccos, made by one of the world's oldest and most respected manufacturers, will soon have the support of our large sales force, backed by the aggressive merchandising and advertising programs we are planning for them. We certainly anticipate a bright future for the brands and all concerned with them in the period ahead.

In this regard, because our records indicate that you have been an active Niemeyer customer in the past, you are welcomed as an American Cigar Smoking Tobacco Customer and are invited to continue handling the Niemeyer brands. As you are presently an American Cigar or American Tobacco customer, the process is a simple one because our Credit Department has a file on your account. Just submit your orders for SAIL, FLYING DUTCHMAN, TOP SAIL, FLYING DUTCHMAN Tropic and CLAN to our New York Sales Office, 245 Park Avenue. You may also buy SKALLORNA, the imported Danish tobacco, and BLUE BOAR, the popular, premium-priced domestic blend, on a direct basis. If you are not already buying either of these quality brands, we hope you will consider doing so.

For your use we are enclosing a new, complete American Cigar smoking tobacco price list. Prices remain unchanged. However, terms for the Niemeyer brands are improved from 2% 10 days, net 30 days to 2% 30 days.

We are extremely pleased to be handling the brands of Theodorus Niemeyer, Ltd., and look forward to a relationship that will be beneficial to our many customers.

All orders are subject to our acceptance and to prices and styles in effect at our factory on date of shipment.

No representative or employee of this Company has the authority to change any circular, letter or price list issued by this Company.

Thank you.

Very truly yours,

American Cigar

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