

BROWN & WILLIAMSON  
TOBACCO CORPORATION

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JEFFREY S. WIGAND, PhD  
Vice President  
Research & Development

April 20, 1990

Mr. A. L. Heard  
British-American Tobacco Company, Ltd.  
P. O. Box 482  
Westminster House  
7 Millbank  
London SW1P 3JE England

Dear Alan:

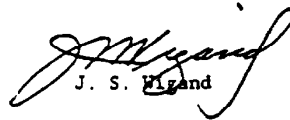
The existing and the proposed R&D fundamental programs have been reviewed at B&W by R&D management and Messrs. Pritchard and Kohnhorst. We are in agreement with the existing programs as delineated. Albeit, while we are in agreement with the conceptual direction for the new work programs and objectives, detailed work programs are required prior to full endorsement of these programs.

It is our understanding and position that each of these programs will require the input of representative specialists from each CAC company to develop acceptable and meaningful programs in these areas, i.e. Chemosensory Research, Smoking Materials, Tobacco and Smoke Chemistry and Novel Materials Research.

It is of paramount importance that relevance to business needs/issues and that "building block" knowledge base be pivotal considerations in the development of these additional work areas. We are confident that with this approach, meaningful and productive programs will be developed, consummated, and command our continued support.

With kind regards.

Sincerely yours,



J. S. Wigand

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1600 WEST HILL STREET, P.O. BOX 35090, LOUISVILLE, KY 40232 (502) 566-7775 FAX: (502) 566-8225

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