



B.A.T (U.K. and Export) Limited

RESEARCH & DEVELOPMENT CENTRE

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Mr G. DuPlessis
Imperial Tobacco Limited
3810 rue St-Antoine Street
Montreal PQ H4C 1B5

Dear Gaetan,

Re: Analysis of Samples from Retail Available in Canada

Please find attached the complete set of data for the samples you sent us recently. My apologies for the delay in the data for some of the samples, but this is as a consequence of their TPM deliveries exceeding 25mg.

We are not normally asked to measure cigarettes of these deliveries and so, under the control mechanisms of our NAMAS accreditation, any sample with a delivery in excess of this figure must be resmoked using larger Cambridge Filter pads and holders to avoid the risk of 'breakthrough'. We have therefore had to resmoke five of the samples. However, we do not have any 55mm LDPE holders at present and in order to maintain the use of LDPE we have resmoked the samples using 4 cigarettes per port rather than 5. We appreciate this does not comply with the ISO standard but the purpose was to check the data for 'breakthrough'. As you will see from the summary table 'breakthrough' does not appear to have occurred. We, therefore, have confidence in quoting the original figures, achieved by the pure ISO methodology, on our data sheets.

The fine cut tobaccos were made up into cigarettes as per the method you sent us using a device we have available here which, from the description you gave me, is very similar to yours.

Also attached is some basic information about NAMAS and the tests for which we are accredited. As you will see this covers, at present, tar, nicotine, water, carbon monoxide and puff number.

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A Member of the B.A.T. Industries Group
Regd. Office: P.O. Box 482 Westminster House, 7, Mark Lane, London E1C 3JF. Incorporated in London No. 239762

A copy of this document and its attachments are being sent to you by post as well as by fax.

Should you have any queries with regard to the data or the above please do not hesitate to contact us.

Yours sincerely,



P.K. Shillabeer

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