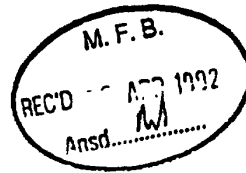


BROWN & WILLIAMSON  
TOBACCO CORPORATION

EARL KOHNHORST  
Executive Vice President



April 24, 1992

TO: TSRT MEMBERS

The development of "Best Practices" is one outcome of the TSRT request to improve the exchange within the Group on product development. This document addresses both product testing and development. "Best Practices" for controlling quality in manufacturing was previously issued. The total practice described by these two reports spans the process from conception through design, appropriate testing, manufacturing control and finally continual consumer feedback and improvement processes.

While the contributions to the development of this report were broadly based, I would like to personally recognize the contribution from Drs. Erwin Kausch and Jeff Wigand and their key staff.

"Best Practices" is a snapshot of current best thinking and not a final state. Accordingly, current efforts are aimed at assessing the strategic management by our competitors of key international brands. Specifically, there will be a comprehensive review of worldwide Marlboro.

Results of this effort will be presented to the TSRT and, where appropriate, adopted by us in managing our brands.

Sincerely,

EEK/ew

Enclosure

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BAT Industries document for Province of British Columbia 15 April 1999