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October 30, 1984

Mr. Richard Baker
BAT Industries plc
Windsor House
50 Victoria Street
London SW1R 0NL
England

Dear Richard:

Attached is the draft opinion which has been requested of U.K. counsel. Could I please have a draft of the opinion which you are proposing before the close of business today.

Regards,

Brian
W. Brian Rose

WBR:mr

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