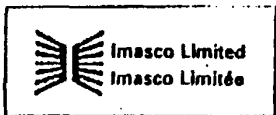


Re: *Nov 1983*

REC'D 18 JAN 1984
Ansd.....

OUTLINE ORGANIZATION



RETAIL TOBACCO DIVISION

American Tobacco Company of Canada Limited
 General Cigar Company Limited
 Imperial Tobacco Limited
 John Player & Sons Ltd.
 Liggett & Myers Tobacco Company of Canada Limited
 National Tobacco Company, Limited
 Peter Jackson Tobacco Limited
 Philip Morris & Company, Limited
 Quebec Leaf Tobacco Company Limited
 The Tuckett Tobacco Company, Limited

OTHER

Canada Northwest Energy Limited
 Global Communications Limited
 IMASCO B.V.
 Imasco Capital Management, Inc.
 IMASCO N.V.

RETAIL DIVISION

Anco Services (1975) Ltd.
 Collegiate Sports (Alberta) Ltd.
 Collegiate Sports (N.C.) Ltd.
 Collegiate Sports International Ltd.
 Collegiate Sports Ltd.
 Collegiate Sports (Manitoba) Ltd.
 Cunningham Drug Stores (Prince George) Limited
 Embassy Cleaners Ontario Limited
 Imasco Holdings (Canada) Inc.
 Imasco Holdings, Inc.*
 Imasco Investments, Inc.
 Imasco N.I. Inc.
 Imasco Retail Inc.
 Koffler Stores (Eastern) Inc.
 Kiko Holdings Limited
 Pharmax (1980) Inc.
 Plocallilly Plaza, Inc.
 Plocallilly Plaza Limited
 Plocallilly Services, Inc.
 Shoppers Drug Mart (Atlantic) Limited
 Shoppers Drug Mart Inc.
 Shoppers Drug Mart Limited
 TIF Drugs Inc.
 The Flisker Box International (Canada) Ltd.
 The Flisker Box International, Ltd.
 The Flisker Pharmacy (Bayview) Limited
 The IAS Group (1982) Limited
 U.S. Retail Consultants Limited

* See also in Restaurant Division

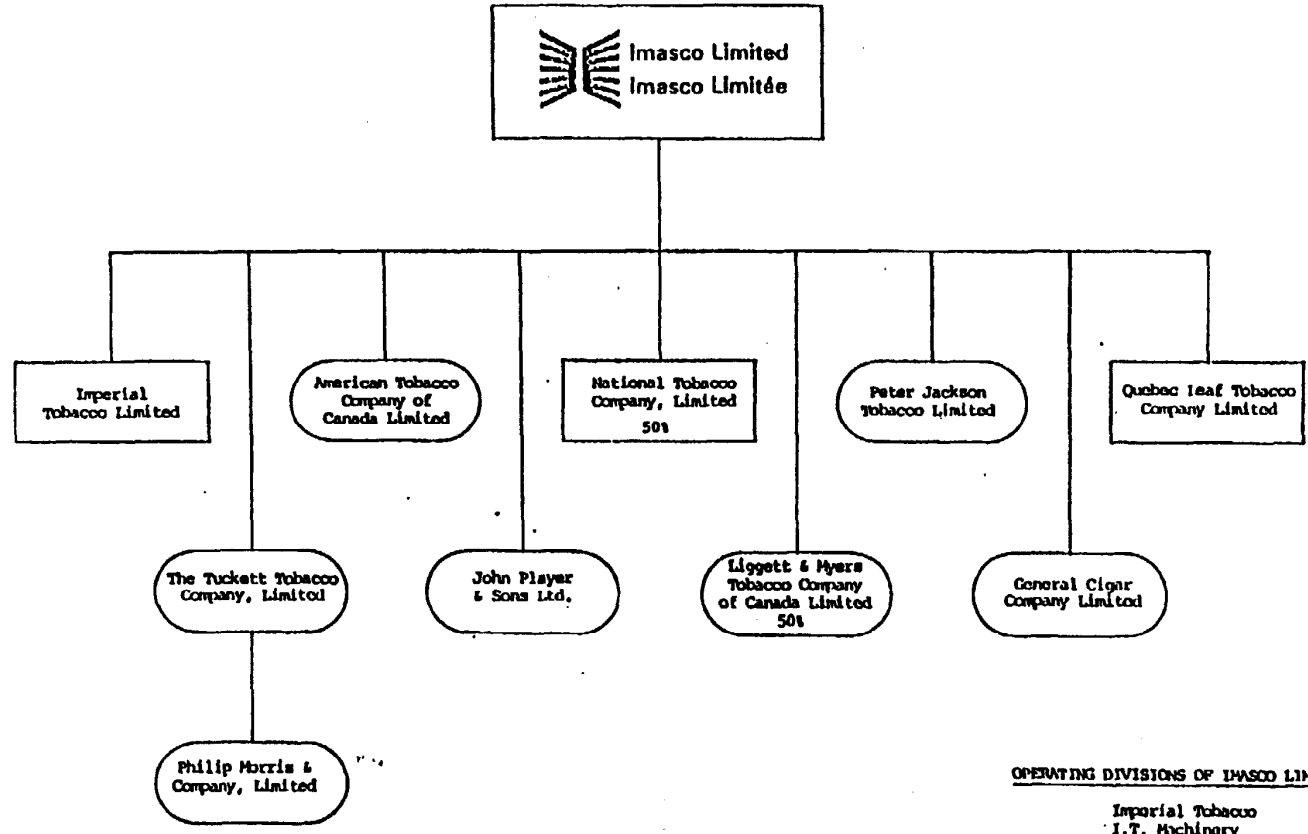
RESTAURANT DIVISION

Burger Chef Distributing Corporation
 Burger Chef Systems, Inc.
 Central Iowa Food Systems, Inc.
 Fast Food Merchandisers, Inc.
 Fast Food Restaurants, Inc.
 Gal-Pak Corporation
 Hardee's of Aves, Inc.
 Hardee's Drive-Ins of Jacksonville, Inc.
 Hardee's Food Systems, Inc.
 Hardee's of Fort Banning Road, Inc.
 Hardee's of North Plaza, Inc.
 Hardee's of Oshawa Hill, Inc.
 IBI, Inc.
 Imasco Holdings, Inc.**
 Imasco U.S.A., Inc.
 Iux Systems, Inc.
 Sany's Franchise, Inc.

** See also in Retail Division

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TOBACCO DIVISION



OPERATING DIVISIONS OF IMASCO LIMITED

Imperial Tobacco
I.T. Machinery
I.T. Leaf

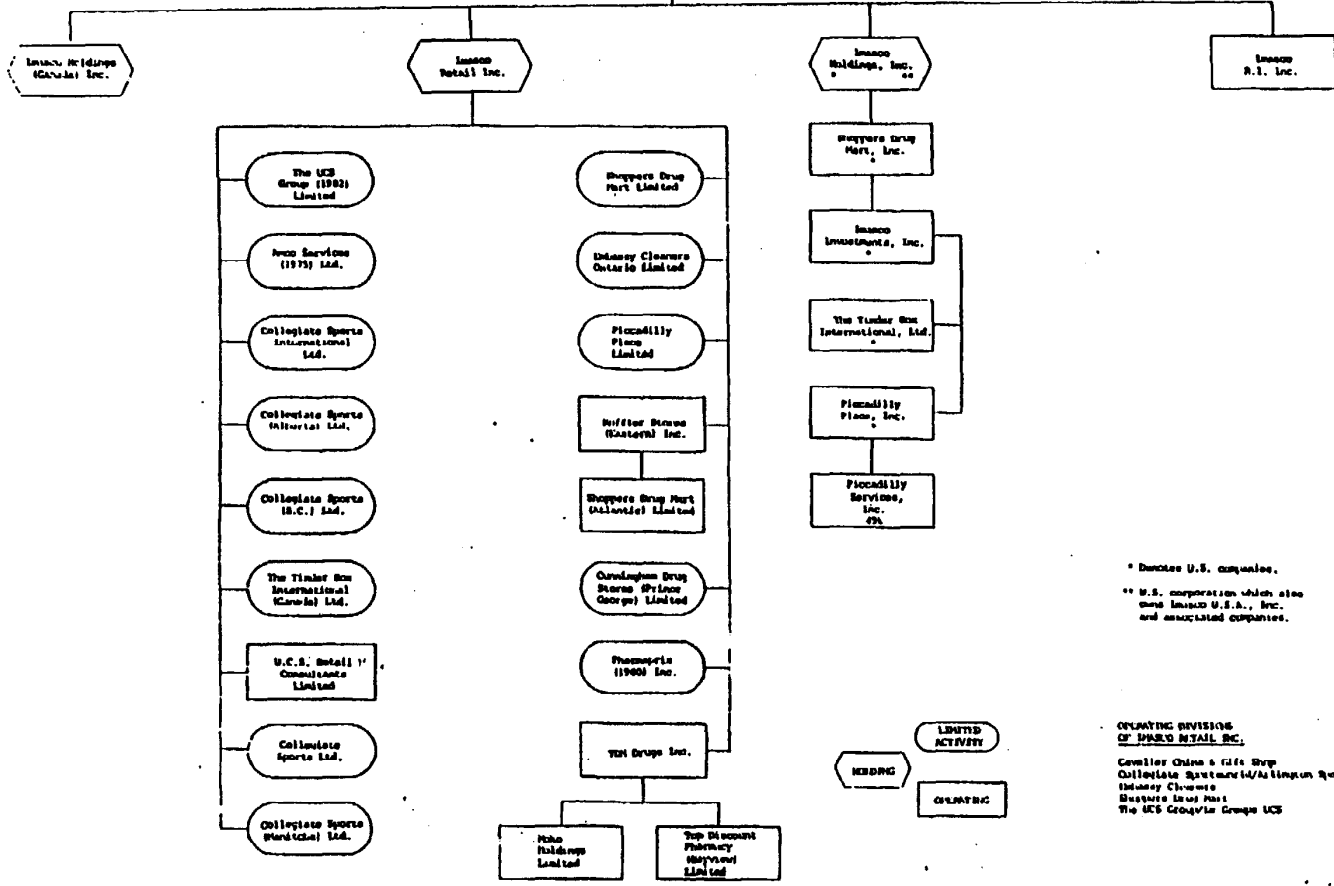
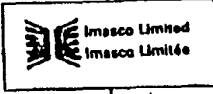
LIMITED
ACTIVITY

OPERATING

November 1983

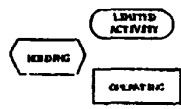
202711094

RETAIL DIVISION



* Denotes U.S. companies.
 ** U.S. corporation which also owns IMASCO U.S.A., INC. and associated companies.

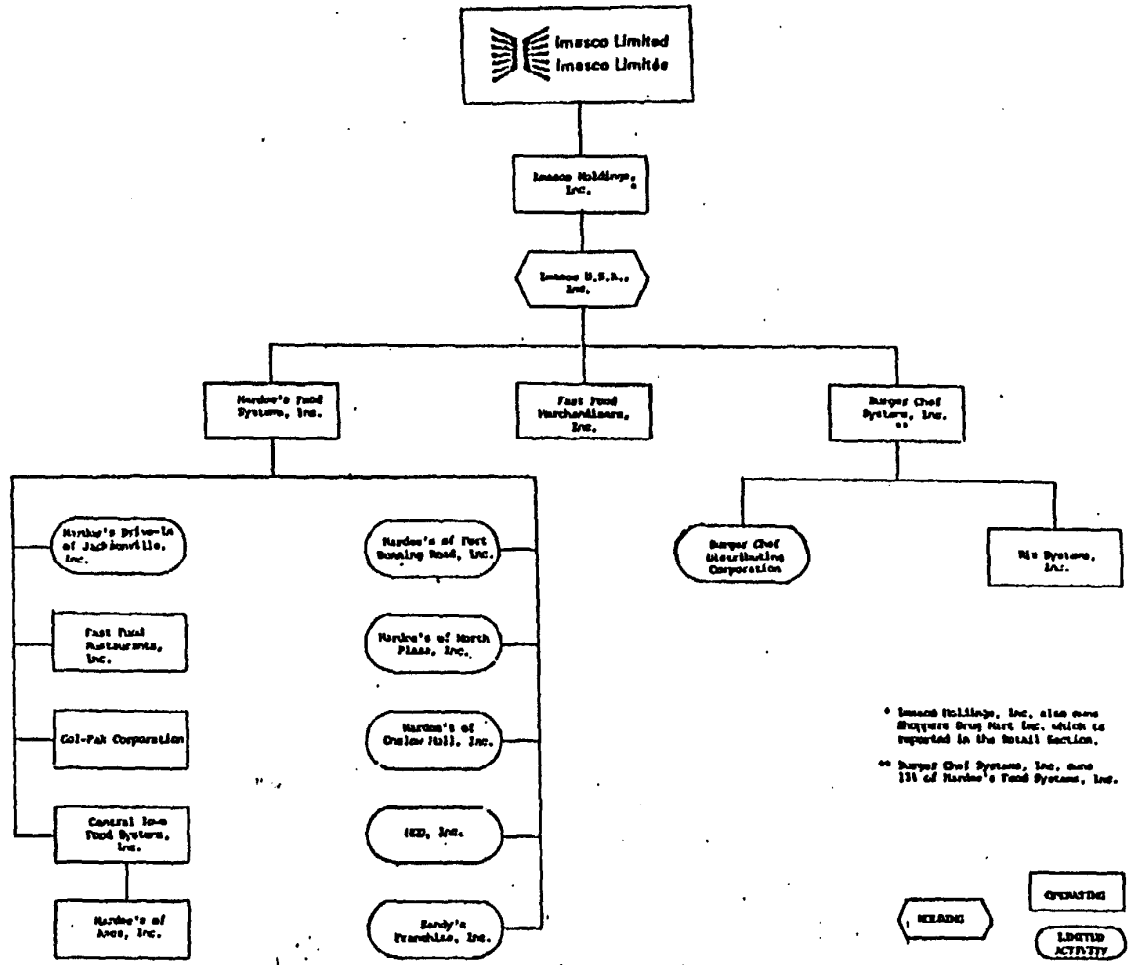
OLYMPIC DIVISION OF IMASCO RETAIL INC.
 Camlin's Choice & Gift Shop
 Collegiate Sports/World/Amington Sports
 Homey Clearance
 Mustangs Drug Mart
 The UCS Group/Le Groupe UCS



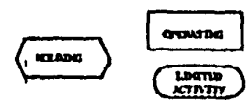
Inventory 1993

202711095

RESTAURANT DIVISION

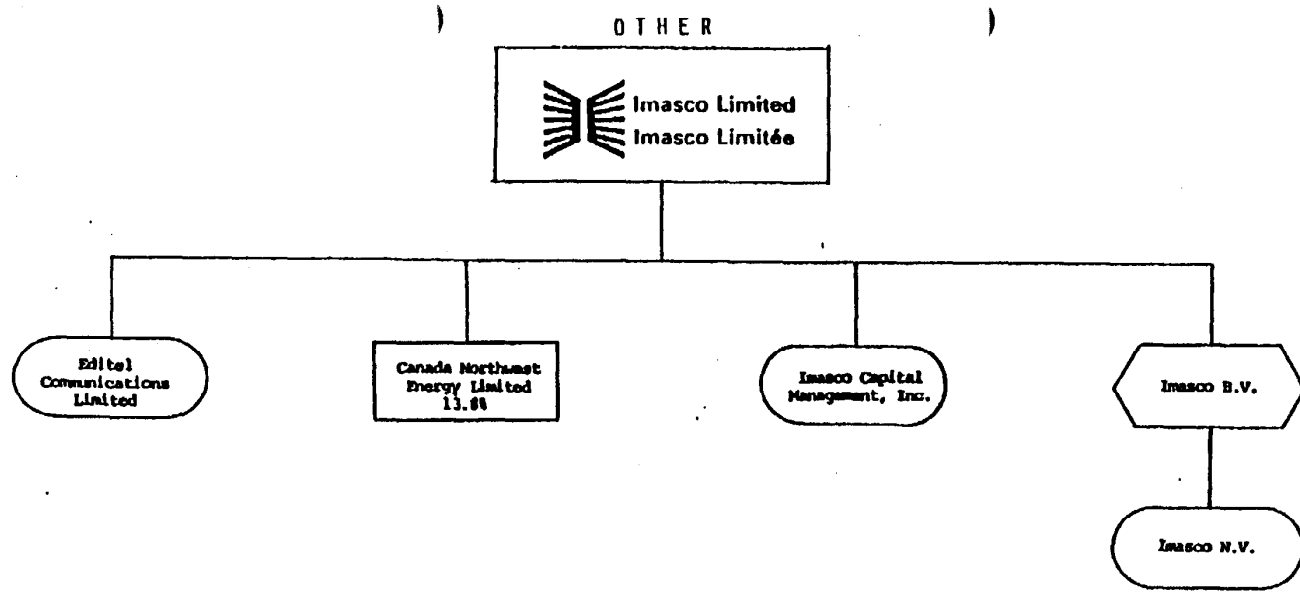


* Inesco Holdings, Inc. also owns Shoppers Drug Mart Inc. which is reported in the Retail Section.
 ** Burger Chef Systems, Inc. owns 100% of Hardee's Food Systems, Inc.



November 1992

202711096



November 1983

202711097

