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Imperial Tobacco Limited/Limitée



*Stewart Lockhart*  
*Copy 1st page only*  
*for information*  
*re. competitive*  
*activity in*  
*Canada*

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 Cable: Cable "Telimp"

January 7, 1981

*GR. chemist*  
*expert in cigarette*  
*chemistry.*

*Liver*  
*2/1/81*  
*21.1.81*

RESTRICTED

*from T.A. Smith*

Dr. G.A. Few  
 British-American Tobacco Co. Ltd.  
 38 Regent's Park Road  
 Millbrook  
 Southampton SO9 1PE  
 England

Dear George,

Following our telephone conversation of December 19, I am sending you under separate cover a further carton of each of the brands, Accord Ultra Mild K.S. (B & H) and Matinée Extra Mild K.S. (ITL). I am taking the liberty of including with them a carton of a recently modified B & H brand, Viscount I Ultra Mild K.S., for reasons which will be clarified later in this letter.

Over the past 9 months, Benson & Hedges have been extraordinarily active in the very low tar market.

Their new or modified brands are:

	Package Tar (mg)
Accord Ultra Mild K.S.	3
Accord Ultra Mild Menthol K.S.	3
Viscount I Ultra Mild K.S.	0.7
Viscount I Ultra Mild Regular	0.4
Viscount Extra Mild K.S.*	3
Viscount Extra Mild Menthol K.S.	3
Viscount Extra Mild Regular	5
Belmont Ultra Light K.S.	3

Notes

- (1) All brands except Viscount Extra Mild K.S. contain 11-12% (a higher) expanded tobacco. ...2
- (2) Accord, which is making inroads into the low-tar market, is thought to have some air-cured tobacco plus perhaps some added flavour enhancer.

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All brands except that marked with an asterisk contain the light yellow puffed tobacco (generally 11-12%, but the blend for Viscount I Ultra Mild Regular looks to contain a considerably higher level). Puffed tobacco had been found previously, but not consistently, in earlier versions (5 mg tar) of Viscount K.S. and Regular.

We have the data from the original brand breakdown of most of these brands (given for your interest in the attached table), and we are in process of getting a more complete picture with new samples from the market.

Apart from the normal physical and chemical analyses, we are undertaking the following tests on some or all of these brands:

1. We will determine the level of puffed tobacco in each blend, and will isolate, by flotation on hexane, enough of the puffed tobaccos to compare % reducing sugars, nicotine and nitrate (suggested by your work). We will also compare the puffed tobaccos for visual similarities. Our suspicions are that B & H may be having short strips expanded instead of cut lamina, from the "crushed cornflake" shape of the particles. As I mentioned on the phone, we will be looking at the degree of commonality in chemistry of the puffed tobaccos. If this proves consistent, it should rule out a contribution of the puffed tobacco to the unique taste character of the smoke from Accord, since none of the other brands have the Accord taste in our opinion.
2. We will determine the nitrate content of the total blend for four of the brands (compared to those of Matinée Extra Mild and Medallion). This is again picking up on your finding of very high nitrate content of the unexpanded portion of the Accord blend.

The brands we will test for this are:

Accord Ultra Mild K.S.  
Viscount I Ultra Mild K.S.  
Viscount I Ultra Mild Regular  
Viscount Extra Mild K.S.

Visually the blends from Accord and Viscount I Ultra Mild K.S. look identical, and they have the same reducing sugar and nicotine contents (12% and 2.0% respectively). The blend of Viscount I Ultra Mild Regular is a much lighter colour, also with more puffed tobacco. The blend of Viscount Extra Mild K.S., which we believe is unaltered from the previous version, has no puffed tobacco but is dark in colour. It has a similar reducing sugar level to Accord (12%) but much lower nicotine content (1.3%).

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3. We will compare the smoke pH and % extractable nicotine of the smokes from the brands discussed in 2 above, to see if these reflect the suspected air-cured character of some brands.
4. We will endeavour to intercompare the headspace or filter-tip volatiles of four brands by the GR & DC technique. The brands are:

Accord Ultra Mild K.S.  
Viscount I Ultra Mild K.S.  
Viscount I Ultra Mild Regular  
Matinée Extra Mild K.S.

The reasons for this choice stems from their subjective smoking character. I have previously described Herb Roubicek's comparison of Accord and Matinée Extra Mild. We now feel that Accord's taste has some air-cured character but with unusual 'high-notes' which might derive from some added flavour or non-'Canadian flue-cured' enhancer.

In comparing the smoke from the tobacco sections of Accord and Viscount I Ultra Mild K.S., we find that the smoke from the latter also has a similar air-cured character but without Accord's unusual 'high-notes'. Thus we feel this Viscount version may be a good 'control' for the headspace comparison. This is why I feel it will be valuable for you to have some of these cigarettes, for the studies you have offered to arrange.

We will also look at Viscount I Ultra Mild Regular, because its tobacco section gives an unusual smoke taste character - not air-cured but with some flavoured notes.

As I mentioned on the phone, Accord is the brand which is creating 'waves' in our company, because of the signs of inroads it is making in market share in this tar segment, showing positive gains from all competing brands, including Matinée Extra Mild. A blind consumer test is being prepared of Accord versus Matinée Extra Mild to get a better appreciation of perceived differences.

We would very much appreciate any further contribution that GR & DC can make relative to Accord's unusual taste character. As I mentioned on the phone, I feel that comparison of the headspaces of the brands by John Green's method should be valuable, especially knowing GR & DC's potential for MS identification of any unusual peaks. Another suggestion discussed on the phone was the comparison of O/WP scans of the smokes using FID and nitrogen specific detectors, to look for possible enhancement of pyridines/pyrazines.

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I look forward to any further results, comments or suggestions on these products, please don't hesitate to call me if you need more information. For example, you suggested reevaluation of your blend analysis data would be valuable.

With best wishes,

Yours sincerely,



T.A. Smith

TAS/dn

Encl.

c.c. Dr. L.C.F. Blackman ✓

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