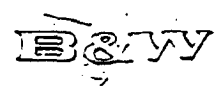


*Miss Buckley  
for attachment to  
original agreement*

*Copy given to H. Morris  
R. Smith  
C. G. ...*



*3168*

**BROWN & WILLIAMSON TOBACCO CORPORATION**  
*100 ... Street, L. ... 10201*

December 12, 1975

Secretary  
British-American Tobacco Co. Ltd.  
P.O. Box 482  
Westminster House, 7 Millbank  
London, SW1P 3JE, England

Dear Sir:

By agreement dated July 9, 1969 (as amended June 20, 1974), your Company and Brown & Williamson Tobacco Corporation entered into an R&D Cost and Risk Pooling Agreement. Effective as of the fiscal year ending September 30, 1975 and for subsequent years, the aforementioned agreement is hereby amended to limit the annual amount payable by either party to \$100,000.

Sincerely,

BROWN & WILLIAMSON TOBACCO CORPORATION

By *R. S. ...*

AGREED:

BRITISH-AMERICAN TOBACCO CO. LTD.

By *[Signature]*

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