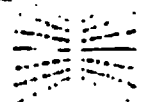


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BAT DIRECTORS 071-222-4094
IMASCO LTD

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Imasco Limited

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H3A 2K7

Telephone (514) 982 6400

Purdy Crawford
Chairman and
Chief Executive Officer

February 5, 1992

Sir Patrick Sheehy
B.A.T Industries p.l.c.
Windsor House
50 Victoria Street
London SW1H 0NL
ENGLAND

Dear Pat -

I am enclosing a memorandum from Don Brown dated February 4, 1992 with respect to the sale of cigarettes in Romania.

You will recall that we discussed on January 13th last the importance to Imasco of initiatives by Imperial of this type.

You will note from the third paragraph of Don's memo the basis upon which we would like to proceed. It would be most appreciated if you could arrange for Imperial's use of the duMaurier trade mark as outlined. If you would prefer a more comprehensive understanding as to our use of B.A.T group trade marks in international markets, we would be pleased to negotiate such an arrangement. In the interim however, it would be much appreciated if we could proceed as indicated.

Don Brown is coordinating this matter and if you or any of your people would like any further information, please feel free to contact him.

Kindest regards.

Yours sincerely,

PC/d

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