

THE TOBACCO INSTITUTE

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August 14, 2000

Ms. Elizabeth E. Helwig, Vice President
First Union National Bank
VA3271
7 North 8th Street
Richmond, VA 23219

RE: Tobacco Institute Employee Pension Plan Trust - M72330

Dear Ms. Helwig:

Thank you for your quick response to my request for a listing of the Plan's 1998 payments to William M. Mercer, Inc., Covington & Burling and Coopers & Lybrand.

I have attached a copy of the 1998 Form 5500 Schedule C, Part I. Please check your records and provide me with information regarding other payments, if any, that should be reported on lines 1 and 2 or Schedule C, Part I.

Sincerely,

William A. Adams
Plan Administrator

Attachment

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