THEMIZED BILLING STATEMENT

NUMBER: 197087

BILL TO: Dr. Thomas A. Vollmuth

Iorillard Tobacco Company

420 English Street P.O. Box 21688

Greensboro, NC 27420

CUSTOMER ACCOUNT NUMBER: 032-07-0001

PRODUCT NUMBER: 80-114

PURCHASE ORDER NUMBER AND DATE: 141A (Amended) - June 29, 1988

BILLING PHASE: 10% Due upon acceptance of the final report

(10% advanced billed 8/31/89)

STUDY DESCRIPTION

STUDY PRICE

AMOUNT

I-7087.033: 13-Week Subchronic Inhalation \$219,526

Toxicity Study of Reference Cigarette

Smoke in Rats

OF INVOICE

\$21,952.60

AMENDED BILLING SCHEDULE: 20% Upon Initiation of Study

20% at the End of Each of the 3 In-Life Phases

20% Upon Acceptance of the Final Report