## THE COUNCIL FOR TOBACCO RESEARCH-U.S.A., INC. 110 EAST SOTH STREET NEW YORK, N. Y. 10022

ROBERT F. GERTENBACH AND SECRETARY

December 8, 1983

Mr. Frederic L. Woorhees Senior Trust Officer Citibank, N.A. One Citicorp Center 153 East 53rd Street New York, New York 10043

> Re: 296079 Ttee, The Council for Tobacco Research-U.S.A., Inc. Employees Retirement Plan

Dear Fred:

Reference is made to your letter to me of June 6, 1983 relating to the transfer of a portion of the assets of The Council for Tobacco Research-U.S.A., Inc. Employees Retirement Plan ("CTR Plan"). As we had previously discussed, some of the former participants of the CTR Plan are now covered under the Retirement Plan for Employees of IS, Inc. ("IS Plan"). It is desired to transfer to the trustees of the LS Plan the portion of the assets of the CTR Plan allocable to participants who have transferred from the CTR Plan to the LS Plan. A list of these participants is attached. You will note from such list that there were two Literature Retrieval Division terminations prior to April 15, 1983. Details are as follows:

Name	Termination Date	% Forfeited	Amount of Forfeiture
V.P. Saxena L.A. Drummond	2/15/83 3/17/83	10% 30%	\$4,849.18 \$5,859.65
	TOTAL		\$10,708,53

We believe the above forfeited total should be a part of the assets to be transferred to IS, Inc. (see Citibank statements of 6/30/83 for details, attached).

This transfer should be made as of December 31, 1983 and as soon as possible in early 1984. I understand that this

> 6951 CTP

THIS DECUMENT SUBJECT TO AUG. 20, 1955 MC V-DISSEMINATION ORDER IN ACCIONS AND OURE CASES.

\$10,708.53