

**DORSEY & WHITNEY LLP**PILLSBURY CENTER SOUTH  
220 SOUTH SIXTH STREET  
MINNEAPOLIS, MINNESOTA 55402FACSIMILE COVER SHEET  
(612) 340-2777*JMM  
SBR  
WMM  
KMH  
WDR  
DL  
RZ  
H*

THE INFORMATION CONTAINED IN THIS FACSIMILE MESSAGE IS LEGALLY PRIVILEGED AND CONFIDENTIAL INFORMATION INTENDED SOLELY FOR THE USE OF THE PERSONS OR ENTITIES NAMED BELOW. IF YOU ARE NOT SUCH PERSONS OR ENTITIES, DO NOT READ THE MESSAGE BELOW. ANY DISTRIBUTION, DISSEMINATION OR REPRODUCTION OF THIS FACSIMILE MESSAGE IS STRICTLY PROHIBITED. IF YOU HAVE RECEIVED THIS MESSAGE IN ERROR, PLEASE IMMEDIATELY CALL US COLLECT AT (612) 340-2872.

Date: March 31, 1997

Time:

Total Number of Pages (including this cover sheet):

*16*

FROM: PAUL DIESETH

TELEPHONE: (612) 340-7892

COUNSELFIRMTELEPHONETELECOPIER

JOHN J. MULDERIG, III

PHILIP MORRIS COMPANIES (213) 243-4040

(212) 907-5796

MAURY LEITER

ARNOLD &amp; PORTER (213) 243-4040

(213) 243-4199

CRAIG E. GUSTAFSON

SHOOK, HARDY &amp; BACON (816) 474-6550

(816) 421-2708

ROB ACOSTA LEWIS

(914) 335-9374

TIMOTHY J. LINDON

(212) 907-5796

PLEASE CONTACT Rita AT (612) 340-7838 IF TRANSMISSION IS INCOMPLETE OR CANNOT READ.

Reference # 2703/265451-2

2076195379