



**THE
AMERICAN
TOBACCO
COMPANY**

AT 825 (1-91)

Memorandum

To **Mr. R. E. Smith**
Vice President Strategic Analysis & Market Development

From **Mr. C.T. Guss**
Assistant Controller - Financial Services

Ref. 

RECEIVED

Date **August 23, 1993**
AUG 23 1993

**MARKETING SALES
BUDGETS & FORECASTING**

Attached are the following estimates of 1994 Operating Contribution by quarter:

- Realistic
- Optimistic
- Pessimistic

As discussed, these are "rough" estimates since 1994 budget data is still coming in, and, we have not completed formatting our "normal" 1994 software. Marketing - Domestic is used as the balancing number to maintain year operating contribution at \$100,000 M.

CG

CTG:kjs

cc: **E. J. Gesell**
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