

MARKET RESEARCH CONSULTANT LETTER AGREEMENT

FROM: Carolyn Levy
Philip Morris Incorporated
120 Park Avenue
New York, NY 10017

TO: Mr. Ray Berland
Marketing Information Systems, Inc.
100 Sylvan Avenue
Englewood Cliffs, New Jersey 07632

Dear Mr. Berland:

This letter agreement is being entered into pursuant to the Market Research Consultant Master Agreement ("Master Agreement") signed on December 4, 1990. It sets forth the terms and conditions under which Marketing Information Systems, Inc. ("Consultant") will perform a market research study for Philip Morris.

1. Consultant shall perform the following project for Philip Morris: Telephone screenings will be conducted to identify qualified respondents and schedule them for participation in one-on-one Marlboro Medium in-depth interviews in Paramus, New Jersey. Screening will take place May 7, 1991 through May 20, 1991. In-depth interviews of 18 smokers will take place on May 21, 1991.
2. Consultant shall complete such project and deliver all materials by May 21, 1991.
3. Consultant shall deliver the work product to Philip Morris in the following format: 18 qualified respondents.
4. Consultant shall be paid for its work under this letter agreement on the following terms:
 - A. Consultant shall send to Philip Morris an invoice for all amounts to be paid pursuant to this letter agreement. Philip Morris shall pay all undisputed amounts due within thirty (30) days of receipt of the invoice.
 - B. Following completion of the project, Philip Morris shall pay to Consultant \$6,500 for services and expenses, including respondents cooperation expenses, described in paragraphs 1-3 of this letter agreement. Final payment may be adjusted $\pm 10\%$ to reflect actual costs.
5. This letter agreement shall last until completion of the project.
6. A. Philip Morris may terminate this letter agreement upon written notice at any time with or without cause. Philip

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Morris shall pay Consultant for all reasonable professional time spent on the study prior to termination at a rate to be determined after receipt of the information described in paragraph 6.B.

B. Upon termination of this letter agreement, Consultant shall provide to Philip Morris upon Philip Morris' request, documents reflecting the number of hours spent and activities undertaken by Consultant in order to perform its obligations under this letter agreement, the regular hourly billing rate for each of Consultant's personnel who performed tasks relating to this letter agreement, and all records reflecting out of pocket expenses incurred by Consultant in connection with this letter agreement.

7. This letter agreement is subject to the terms and conditions of the Master Agreement. In the event of conflict between the provisions, the Master Agreement shall prevail.

Your signature below shall indicate your agreement with, and acceptance of, the terms and conditions of this letter agreement.

Sincerely,

Philip Morris Incorporated

By: Carol G. Lenny

Agreed to and accepted this
12 day of June 1991.

Marketing Information Systems, Inc.

By: Ray B. B...

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