

PAUL, WEISS, RIFKIND, WHARTON & GARRISON
345 PARK AVENUE NEW YORK, NEW YORK 10154

TELEPHONE (212) 644-8000
TELECOM (212) 644-8202
RAPIFAX (212) 355-0118
TELEX WU 12-7831 WU-666-843

RANDOLPH E. PAUL (1946-1956)
LOUIS S. WEISS (1927-1950)
JOHN F. WHARTON (1927-1977)

ADRIAN W. DEWIND
LLOYD K. GARRISON
JAMES S. LEWIS
MORDECAI ROCHLIN
HOWARD A. SEITZ
SAMUEL J. SILVERMAN
JOHN C. TAYLOR, 3RD
COUNSEL

SAMUEL MYERS
EUROPEAN COUNSEL

WRITER'S DIRECT DIAL NUMBER

1714 MASSACHUSETTS AVENUE, N.W.
WASHINGTON, D.C. 20036
TELEPHONE (202) 822-1800
TELECOPIER (202) 822-1845
TELEX 248237

8, PLACE VENDÔME
75001 PARIS, FRANCE
TELEPHONE 296.10.15
TELECOM 260.63.59
TELEX 213649F

EDINBURGH TOWER (24TH FLOOR)
15 QUEEN'S ROAD, CENTRAL
HONG KONG
TELEPHONE 5-220041
TELECOM 882-123-4286
TELEX HX66208

MORRIS B. ABRAM
NEALE M. ALBERT
MARK H. ALCOTT
DANIEL J. BELLER
MARK A. BELNICK
ALLAN BLUMSTEIN
RICHARD S. BORISOFF
JOHN F. BREGLIO
DAVID C. BRODHEAD
RICHARD J. BRONSTEIN
JOSEPH E. BROWDY
CAMERON CLARK
JEROME ALAN COHEN
EDWARD N. COSTIKYAN
JAMES M. DUBIN
RICHARD A. ENGELMAN
LESLIE GORDON FAGEN
PETER L. FELCHER
GEORGE F. FELLEMAN
BERNARD FINKELSTEIN
MITCHELL S. FISHMAN
MARTIN FLUMENBAUM
MAX GITTER
RICHARD D. GOLDSTEIN
BERNARD H. GREENE
JAY GREENFIELD
PETER R. HAJE
ALBERT P. HAND
SEYMOUR HERTZ
JOSEPH S. ISERMAN
ARTHUR KALISH
LEWIS A. KAPLAN
ANTHONY B. KUKLIN
JEROME KURTZ
STEVEN E. LANDERS
ROBERT L. LAUFER
WALTER F. LEINHARDT

ARTHUR L. LIMAN
MARTIN LONDON
BARLESS MANNING
JOHN E. MASSENGALE
JOHN P. MCENROE
COLLEEN MCMAMON
ROBERT E. MONTGOMERY JR.
ROBERT H. MONTGOMERY JR.
EDWARD F. MOORE
BOB S. MYERSON
PAUL J. NEWLON
MATTHEW NIMETZ
KEVIN J. OBRIEN
JOHN J. O'NEIL
STUART L. ORAM
JAMES L. PURCELL
EDWARD V. QUIGLEY
SWON H. RIFKIND
STUART ROBINOWITZ
DOVEY S. ROSENDEITCHER
STEVEN S. ROSENFELD
PETER J. ROTHENBERG
ERNEST RUBENSTEIN
MOSES SILVERMAN
ELLEN S. SILVERS
STEVEN SIMKIN
ROBERT S. SMITH
THEODORE C. SORESENSEN
GERALD D. STERN
ALLEN L. THOMAS
JUDITH R. THOYER
JAY TOPKIS
JOSE E. TRIAS
DAVID T. WASHBURN
ALFRED D. YOUNGWOOD
NORMAN ZELENKO

April 30, 1985

Richard G. Baker, Esq.
B.A.T Industries p.l.c.
Windsor House
50 Victoria Street
London SW1H 0NL
England

Dear Richard:

I thank you for a copy of B.A.T's 1984 Annual Report.
Congratulations on a record year!

Enclosed is a memorandum from Sam Myers of our Paris office. He is in charge of liquidating the assets of CIT, a subsidiary of Gulf & Western. One of the assets of CIT is a modern cigar factory located in the Canary Islands. I thought I should forward his memo to you in case your cigar people might have some interest in the factory. Unfortunately, the materials accompanying Sam's memo are in Spanish, but can be readily translated if your people are interested. You should contact Sam directly in our Paris office for more information.

I hope you are well and prepared for the deluge of American tourists this summer.

Best personal regards.

Sincerely,


David C. Brodhead

Originals with SARE

Enclosures

cc: Samuel Myers, Esq.

202301866