PHILIP MORRIS

HC A

IZO PARK AVENUE, NEW YORK, N.Y. 10017

Ellen Merlo vice president marketing services

May 8, 1991

Mr. Edward J. Manetta, Jr. Senior Vice President Daniel J. Edelman, Inc. 211 East Ontario Street Chicago, IL 60611

Pob,

Dear Edward:

I have been informed of your recent advice that Edelman Medical Communications has been selected as the new agency of record by Marion Merrell Dow, Inc. We understand that the representation will be in connection with the Nicorette account. You have also advised us that the public relations plan envisaged for the account will not be critical of, or hostile to the tobacco industry.

Your letter of April 5, 1991 makes reference to a provision of our agreement which would preclude your firm from representing an entity whose interests are adverse to those of Philip Morris. In light of the representations which you have made concerning the Nicorette account and your plan for its public relations activities, your relationship with that entity would not appear to constitute a breach of your agreement. Naturally, if your approach were to change and it did appear in the future that the representation of Marion Merrell Dow, Inc. was adverse to Philip Morris, a breach would occur. In the event of a breach, Philip Morris would insist on a discontinuation of your activities in connection with the Nicorette product.

We are confident that your sound judgement and good faith will continue to ensure that there is no breach of our agreement, and we look forward to a continued successful relationship with you.

Sincerely,

083785672