

PHILIP MORRIS

COMPANIES INC.
120 PARK AVENUE • NEW YORK, NY 10017-5592

STEVEN C. PARRISH
SENIOR VICE PRESIDENT
CORPORATE AFFAIRS

(212) 680-3074

March 21, 1996

Mr. Daniel J. Popeo
Chairman & General Counsel
Washington Legal Foundation
2009 Massachusetts Avenue, N.W.
Washington, D.C. 20036

Dear Dan:

On behalf of Philip Morris Companies Inc., it gives me great pleasure to enclose our check for \$275,000, which renews our commitment to supporting your important work advocating legal policies that strengthen our free enterprise system and preserve the rights of citizens over government.

We have a long history of working together on important public policy issues and I look forward to a productive year ahead.

Also enclosed is a charitable contributions form and return envelope which I would appreciate your filling out and returning.

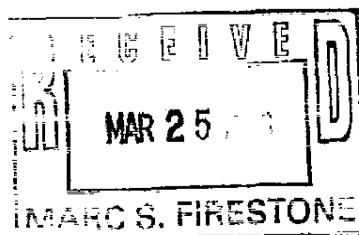
With best regards,

Sincerely,



Enclosures

cc: Murray H. Bring
Marc Firestone
Howard Liebengood



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