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By Overnight Delivery

November 20, 2008

Dr. Adolfo Valadez, M.P.H., Assistant Commissioner
Division of Prevention and Preparedness
Texas Department of State Health Services
1100 West 49th Street
Austin, Texas 78756-3199

**Subject: Philip Morris USA Inc. ("PM USA") 2008 Smokeless Tobacco Products
Nicotine Rating Report**

Dear Dr. Valadez:

In accordance with the Texas Health and Safety Code, Subchapter P and the Texas Administrative Code (25 TAC §101.1 et seq.), PM USA submits its 2008 Smokeless Tobacco Products Nicotine Rating Report. The average nicotine content and rating information for each smokeless tobacco brand variety manufactured by PM USA and intended to be sold or offered for sale within the State of Texas are included in the Attachment.

PM USA smokeless tobacco products tested for nicotine, total moisture, and pH were collected through a sampling conducted at the factory level. The sampling protocol followed the guidelines for cigarette sampling described in Annex C of ISO Standard 8243, 2006, 4th ed., "Cigarettes – Sampling." An Altria Client Services testing laboratory processed a random sub-sample from each production sample in performing the analyses required for this Report.

If you have any questions related to this Report, please contact:

Ms. Deborah J. Wolenberg
Director, Product Regulations & Compliance
Altria Client Services Inc.
615 Maury Street
Richmond, Virginia 23224
804-274-6418, deborah.j.wolenberg@altria.com

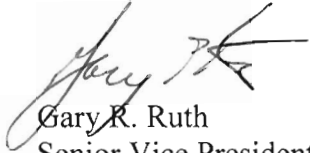
Enclosure

Dr. Adolfo Valadez, M.P.H., Assistant Commissioner
Texas Department of State Health Services
November 11, 2008
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Please acknowledge your receipt of this 2008 Smokeless Tobacco Products Nicotine Rating Report from Philip Morris USA Inc. by signing and returning one copy of this page in the pre-addressed, postage-paid mailer provided for your convenience.

Sincerely,

Philip Morris USA Inc.



Gary R. Ruth
Senior Vice President
Manufacturing Operations

ACKNOWLEDGMENT OF RECEIPT

Texas Department of State Health Services

By: _____

Title: _____

Date: _____

Philip Morris USA Inc.
 2008 Smokeless Tobacco Products
 Nicotine Yield Rating Report

Philip Morris USA Inc. submits the following 2008 Smokeless Tobacco Products information to the Texas Department of State Health Services.

Brand	Brand Variety	Nicotine Content (mg/g tobacco)	Nicotine Content dry weight basis (%)	Moisture Content (%)	pH	Estimated Un-ionized Nicotine (% of nicotine)	Estimated Un-ionized Nicotine (mg/g tobacco)	Classification Defined by TX-DSHS 25 TAC S 101.6
Marlboro Snus	Rich	10.67	1.20%	10.9	7.20	13.12%	1.42	Moderate Nicotine
Marlboro Snus	Mild	13.87	1.54%	10.0	6.82	5.97%	0.83	Moderate Nicotine
Marlboro Snus	Mint	14.75	1.64%	10.1	7.20	13.07%	1.93	Moderate Nicotine
Marlboro Snus	Spice	14.30	1.62%	11.8	7.09	10.51%	1.51	Moderate Nicotine

The Centers for Disease Control and Prevention has developed and published analytical procedures for analyzing the nicotine content of smokeless tobacco products (the "CDC protocol"). This CDC protocol prescribes that nicotine content and moisture content are determined for the tobacco portion of a smokeless product, exclusive of any pouch or flavor film materials. The pH is determined for the entire product, inclusive of any pouch or flavor film materials. The CDC protocol also prescribes that the quantity of un-ionized nicotine in a smokeless tobacco product variety is to be estimated using the Henderson-Hasselbalch equation and the nicotine pK_a referenced in the CDC protocol. PM USA determined the nicotine content, moisture content and pH values in accordance with the CDC protocol.