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September 30, 2010

Karen Templeton-Somers, Ph.D.
Center for Tobacco Products
Food and Drug Administration
9200 Corporate Boulevard
Rockville, MD 20850

Re: October 7-8, 2010: Meeting of the Tobacco Products Scientific Advisory
Committee

Dear Dr. Templeton-Somers:

Lorillard Tobacco Company (Lorillard) makes this background submission in connection with the October 7-8, 2010 meeting of the Tobacco Products Scientific Advisory Committee (TPSAC). The notice for the meeting stated that TPSAC “will hear and discuss presentations on the publicly available industry documents as they relate to the impact of the use of menthol in cigarettes on the public health...”

Over the years, Lorillard has voluntarily made public hundreds of thousands of internal company documents which have been produced by it in litigation. In 1998, Lorillard provided to the public a website (www.lorillarddocs.com) which now contains over 785,000 documents (over 4 million pages). In addition, several other public websites, such as the Legacy Tobacco Documents Library and www.tobaccodocuments.org, contain millions of industry documents.

The dates of these public documents span several decades. Over those decades, both social and business environments changed dramatically, as did Lorillard’s organization, policies, business practices and employees. No subset selected from these documents can possibly place into accurate historical context the knowledge and actions of tens of thousands of Lorillard employees over a time period that spans at least 5 decades.

Lorillard does not constrain the creation of documents or free expression of personal or professional opinions of its employees, whether or not they may be aligned with Lorillard’s

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principles or policies. This free, unencumbered expression of personally held beliefs is a record of the diversity of opinions and interpretation of issues expressed by Lorillard employees over the years. Individual documents may not be indicative of the beliefs of others in the organization and may not reflect company policy or management decisions and actions.

Further, historic documents, even if accurate at the time, may not be valid currently. Documents reflecting results of historic Lorillard scientific studies may not represent the current state of scientific knowledge, may not have been replicated or agreed to by others at Lorillard and may not be informative of the present issues related to menthol science.

In addition, historic marketing documents are irrelevant to current marketing practices, in large part, due to Lorillard's agreement to limit the scope and nature of its product marketing and advertising in the 1998 Master Settlement Agreement. Many of the Lorillard public documents on marketing and advertising, especially those dated before 1998, address activities which Lorillard abandoned years ago. As such, these dated documents are neither relevant to current company practices nor helpful to TPSAC.

The review of a small subset of decades-old Lorillard documents from a much larger population cannot serve as a valid basis for drawing any conclusions about either Lorillard's knowledge or actions, let alone conclusions based on sound science.

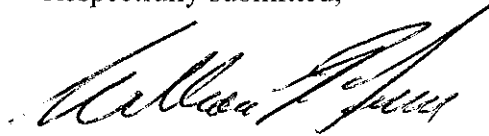
Lorillard believes that an adequate review of publicly available tobacco industry documents would be a difficult and lengthy process given the voluminous amount of materials available and the numerous scientific issues related to the use of menthol in cigarettes. Lorillard has marketed menthol products for decades. Newport was first marketed in 1957. Menthol has also been the matter of scientific inquiry for several years and is the most studied of all cigarette ingredients. Not surprising, therefore, tens of thousands of the publicly available Lorillard documents contain references to menthol.

TPSAC is charged with evaluating "[t]he impact of the use of menthol in cigarettes on the public health..." To further this evaluation, Lorillard presented summaries of its research and marketing activities related to menthol cigarettes at the July 15-16 TPSAC meeting in response to specific questions posed by TPSAC. TPSAC's report and recommendation on menthol must be based on a rigorous process and sound science. The review of a small fraction of publicly available Lorillard documents does not constitute a scientifically valid sampling by any measure. The very nature of the dated information in Lorillard company documents does not allow their use to support any conclusions that must be based on a sound scientific process.

The TPSAC is an advisory committee charged with evaluating the current state of science regarding the use of menthol in cigarettes. Lorillard believes that very significant reservations must be placed on any conclusion drawn from a single document or group of documents without

full knowledge of the spectrum of information to which those documents relate. The use of selected Lorillard company documents is inconsistent with a rigorous scientific process and certainly cannot establish any basis founded in sound science for TPSAC's recommendation regarding menthol in cigarettes.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "William R. True". The signature is written in a cursive style with a large, sweeping initial "W".

William R. True, Ph.D.
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Lorillard Tobacco Company