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ASSIGNMENT

THIS ASSIGNMENT, by (1) Azzedine Bensalem; (2) Warren Chang; (3) Jay A Fournier; and (4) Andrew G. Kallianos; (5) John B. Paine III; (6) Kenneth F. Podraza; (7) Donald M. Schleich; and (8) Jeffrey I. Seeman (hereinafter referred to as "the Assignors"), residing at (1) 134 Joralemon Street, Brooklyn, NY 11201; (2) 9F 38, Tzu-Chiang St., Yong Ho, Taipei County, Taiwan R.O.C.; (3) 624 Spirea Road, Richmond, VA 23236; (4) 1901 River Ridge Drive, Asheville, NC 28803; (5) 13630 Trilithon Road, Midlothian, VA 23113; (6) 507 Smoketree Place, Richmond, VA 23236; (7) La Riaudiere, Carquefou 44470, France and (8) 12001 Bollingbrook Place, Richmond, VA 23236; respectively, witnesseth:

WHEREAS, the Assignors have made certain new and useful inventions in "NOVEL HYDROMAGNESITE/MAGNESIUM HYDROXIDE FILLERS FOR SMOKING ARTICLE WRAPPERS AND PROCESSES FOR MAKING SAME" set forth in an application for Letters Patent of the United States of America, having made an application for United States Letters Patent therefor, the same having been filed in the United States Patent and Trademark Office on March 24, 1997, as United States patent application Serial No. 08/823,402 (this information is authorized to be inserted when it becomes available).

WHEREAS, PHILIP MORRIS INCORPORATED, a corporation duly organized under and pursuant to the laws of the State of Virginia and having an office and place of business at 120 Park Avenue, New York, New York 10017, is desirous of acquiring the entire right, title, and interest in and to the inventions for the United States and the application for Letters Patent of the United States, and in any United States Letters Patent or Patents, to be obtained therefor and thereon; and

WHEREAS, PHILIP MORRIS PRODUCTS INC., a corporation organized and existing under the laws of the State of Virginia and having an office and place of business at 3601 Commerce Road, Richmond, Virginia 23234, is desirous of acquiring the entire right, title, and interest in and to the inventions for countries foreign to the United States, and in and to any foreign patent applications, and in and to any foreign Letters Patent or Patents to be obtained therefor and thereon; and

NOW, THEREFORE, be it known that for and in consideration of the sum of One Dollar (\$1.00) to each of us paid and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged;

**ASSIGNMENT OF
UNITED STATES PATENT RIGHTS**

We do hereby sell, assign and transfer unto PHILIP MORRIS INCORPORATED, its successors, assigns and legal representatives, all right, title and interest in and to the inventions for the United States, and in and to the United States patent application, including any continuations and divisions thereof, and any substitute applications therefor and any United States patents which may issue thereon and any reissues and extensions of the same; and we hereby authorize and request the Commissioner of Patents to grant and issue any and all patents on the inventions in the United States to PHILIP MORRIS INCORPORATED as the assignee thereof.

**ASSIGNMENT OF
FOREIGN PATENT RIGHTS**

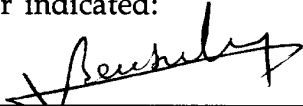
Further in view of the consideration hereinabove referred to we do hereby sell, assign, and transfer unto PHILIP MORRIS PRODUCTS INC., its successors, assigns and legal representatives, all right, title and interest in and to the inventions for all countries foreign to the United States, including the right to claim priority under the International Convention based on the United States patent application, and in and to any foreign patent application, including renewals, revivals, continuations and divisions thereof, and any substitute applications therefor, and any foreign patents which may issue thereon, and any reissues and extensions of the same; and we hereby authorize and request competent authorities to grant and issue any and all patents on the inventions in any foreign country to PHILIP MORRIS PRODUCTS INC. as the assignee thereof.

We further agree to execute upon request of the assignee PHILIP MORRIS INCORPORATED such additional documents, if any, as are necessary and proper to secure patent protection on the inventions in the United States, and to execute upon request of assignee PHILIP MORRIS PRODUCTS INC. such additional documents, if any, as are necessary and proper to secure patent protection on the inventions in countries foreign to the United States, and to otherwise give full effect to and perfect the rights of the assignee PHILIP MORRIS INCORPORATED in the United States and of assignee PHILIP MORRIS PRODUCTS INC. in countries foreign to the United States.

AND for the same consideration, the Assignors hereby covenant and agree to and with the assignees, their successors, legal representatives, and assigns, that, at the time of execution and delivery of these presents, the Assignors are the sole and lawful owners of the entire right, title, and interest in and to the inventions and any and all applications for Letters Patent above-mentioned, and that the same are unencumbered, and that the Assignors have good and full right and lawful authority to sell and convey the same in the manner herein set forth;

AND for the same consideration, the Assignors hereby covenant and agree to and with the assignees, their successors, legal representatives, and assigns, that the Assignors will, whenever counsel of the assignees, or counsel of their successors, legal representatives, and assigns, shall advise that any proceeding in connection with the inventions or any and all applications for Letters Patent, or any proceeding in connection with Letters Patent for the inventions in any country, including interference proceedings, is lawful and desirable, or that any division, continuation, or continuation-in-part of any application for Letters Patent, or any reissue or extension of any Letters Patent to be obtained thereon, is lawful and desirable, sign all papers and documents, take all lawful oaths, and do all acts necessary or required to be done for the procurement, maintenance, enforcement, and defense of Letters Patent for the inventions, without charge to the assignees, their successors, legal representatives, and assigns, but at the cost and expense of the assignees, their successors, legal representatives, and assigns;

IN TESTIMONY THEREOF, we have hereunto signed our names on the dates hereinafter indicated:


Azzedine Bensalem

09/20/96
Date

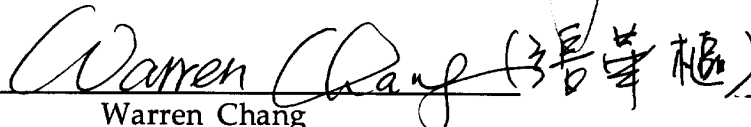
STATE OF New York)
: ss.:
CITY/COUNTY OF KINGS)

On this 20th day of September, 1996, appeared before me in person the above-named individual, and acknowledged the above to be his signature and that he signed, sealed and delivered the above instrument as his voluntary act and deed, and for the uses and purposes therein set forth.

(Notarial Seal)


NOTARY PUBLIC
My Commission Expires:

JOAN A. SMITH
Notary Public, State of New York
No. 24-478896
Qualified in Kings County
Commission Expires Feb. 26, 1998
FEB 27 1997


Warren Chang

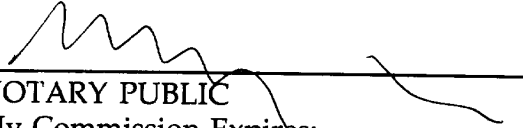
Date

Taipei, Taiwan
R. O. C.

FEB 27 1997

On this ____ day of, _____ 199 , appeared before me in person the above-named individual, and acknowledged the above to be his signature and that he signed, sealed and delivered the above instrument as his voluntary act and deed, and for the uses and purposes therein set forth.

(Notarial Seal)


NOTARY PUBLIC
My Commission Expires:

Lin, Shang-Yin
Notary Public, Taipei District
Court, Taiwan, Rep. of China

- 5 -

Case No. 162177

Jay A Fournier
Jay A Fournier

8/14/96
Date

STATE OF VIRGINIA)

: ss.:
CITY/COUNTY OF Chesterfield)

On this 14th day of June, 1996, appeared before me in person the above-named individual, and acknowledged the above to be his signature and that he signed, sealed and delivered the above instrument as his voluntary act and deed, and for the uses and purposes therein set forth.

(Notarial Seal)

Brenda A. Wright
NOTARY PUBLIC

My Commission Expires: January 31, 2000

Andrew G. Kallianos
Andrew G. Kallianos

9/6/96
Date

STATE OF NORTH CAROLINA)

: ss.:
CITY/COUNTY OF Haywood)

On this 8th day of September 1996, appeared before me in person the above-named individual, and acknowledged the above to be his signature and that he signed, sealed and delivered the above instrument as his voluntary act and deed, and for the uses and purposes therein set forth.

(Notarial Seal)

Mattie B. Green
NOTARY PUBLIC
My Commission Expires: 2-12-97

John B. Paine III
John B. Paine III

MAY 14, 1996
Date

STATE OF VIRGINIA)

CITY/COUNTY OF ^{: ss.:} Chesterfield)

On this 14th day of May, 1996, appeared before me in person the above-named individual, and acknowledged the above to be his signature and that he signed, sealed and delivered the above instrument as his voluntary act and deed, and for the uses and purposes therein set forth.

Brenda A. Wright
NOTARY PUBLIC

(Notarial Seal)

My Commission Expires: **My Commission Expires January 31, 2000**

Kenneth F. Podraza
Kenneth F. Podraza

5/29/96
Date

STATE OF VIRGINIA)

CITY/COUNTY OF ^{: ss.:} Chesterfield)

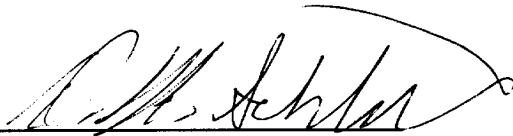
On this 29th day of May, 1996, appeared before me in person the above-named individual, and acknowledged the above to be his signature and that he signed, sealed and delivered the above instrument as his voluntary act and deed, and for the uses and purposes therein set forth.

Brenda A. Wright
NOTARY PUBLIC

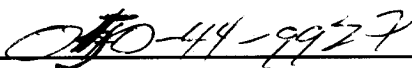
(Notarial Seal)

My Commission Expires:

My Commission Expires January 31, 2000


Donald M. Schleich


11/10/97
Date

 44-9927)
: SS.:)

On this ____ day of _____, 199 , appeared before me in person the above-named individual, and acknowledged the above to be his signature and that he signed, sealed and delivered the above instrument as his voluntary act and deed, and for the uses and purposes therein set forth.

(Notarial Seal)

NOTARY PUBLIC
My Commission Expires:

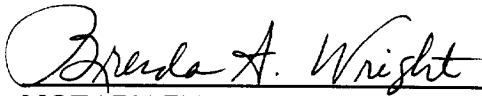

Jeffrey I. Seeman

6/14/96
Date

STATE OF VIRGINIA)
CITY/COUNTY OF Chesterfield)
: SS.:)

On this 14th day of June, 1996, appeared before me in person the above-named individual, and acknowledged the above to be his signature and that he signed, sealed and delivered the above instrument as his voluntary act and deed, and for the uses and purposes therein set forth.

(Notarial Seal)


NOTARY PUBLIC
My Commission Expires:
My Commission Expires January 31, 2000