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DIRECTOR'S OFFICE

**BROWN & WILLIAMSON
TOBACCO**

April 10, 2003

Ms. Vicki Enright
Director of OWD/MDCD
Michigan Dept. of Career Dev.
201 N. Washington Square
5th Floor
Lansing, MI 48913

401 South 4th Street, Suite 200
Louisville, KY 40202 3454
P.O. Box 35090
Louisville, KY 40232 5090
502-568-7000

Dear Ms. Enright:

NOTICE OF MASS LAYOFF

Brown & Williamson Tobacco Corporation ("B&W") has determined that it has become necessary to restructure its Trade Marketing Workforce. In an effort to streamline functions to enhance business objectives, the company has found itself in a situation where process improvements and changes in the manner the company operates have diminished the need for significant administrative support and eliminated the need for central meeting places. Consequently, the company will eliminate administrative support for all Domestic District and Domestic Key Account Managers, specifically eliminating eighty-two (82) Administrative Secretaries throughout the United States.

I have attached a list which reflects the address of each employment site affected by this layoff and the number of employees affected by state. Please see Exhibit 1. Also attached is a schedule reflecting the expected date of the first separation and anticipated schedule of the separations from the company. Please see Exhibit 2.

It is expected that the planned layoff of administrative support for all District and Key Account Managers will be permanent. The Employees affected by this layoff do not have bumping rights, which means that they do not have the right to take the job/position of another employee due to the termination. The Employees are not represented by any union.

The intent of this notice is to provide formal advance notification of the mass layoff and terminations to local governments and, in so doing, to satisfy any obligation that B&W might have to provide such advance notice including, but not limited to, any such obligation under the Worker Adjustment and Retraining Notification Act ("WARN") which requires employers, in limited circumstances, to provide official notice of a pending plant closing. See 20 CFR §§ 639.1(c) & (e).

If you have any questions, or would like further information, please contact John Thorne at 1-800-289-2982, ext. 8303.

Sincerely,



John Thorne

Exhibits



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MAY 21 2003

May 16, 2003

DIRECTOR'S OFFICE

Ms. Vicki Enright
Director of OWD/MDCD
Michigan Dept. of Career Dev.
201 N. Washington Square, 5th Floor
Lansing, MI 48913

P.O. Box 35090
Louisville, KY 40232 5090

(502) 568 7000

Dear Ms. Enright:

NOTICE OF MASS LAYOFF

Brown & Williamson Tobacco Corporation ("B&W") has determined that it has become necessary to restructure its Trade Marketing Workforce. As a result of the "Revised Model for Trade Coverage," all Domestic Retail Merchandiser positions and all Military Retail Merchandiser positions currently reporting to Domestic Trade Marketing are being eliminated, specifically eliminating three hundred and fifty (350) Retail Merchandisers throughout the United States.

I have attached a list which reflects the address of each employment site affected by this layoff and the number of employees affected in each state. Please see Exhibit 1. The expected date of the first separation is July 30, 2003, with the final anticipated date of separation being August 1, 2003. Please see Exhibit 2.

It is expected that the planned layoff of all Domestic Retail Merchandisers and Military Retail Merchandisers who currently report to Domestic Trade Marketing will be permanent. The Employees affected by this layoff do not have bumping rights, which means that they do not have the right to take the job/position of another employee due to the termination. The Employees are not represented by any union.

The intent of this notice is to provide formal advance notification of the mass layoff and terminations to local governments and, in so doing, to satisfy any obligation that B&W might have to provide such advance notice including, but not limited to, any such obligation under the Worker Adjustment and Retraining Notification Act ("WARN") which requires employers, in limited circumstances, to provide official notice of a pending plant closing. See 20 CFR §§ 639.1(c) & (e).

If you have any questions, or would like further information, please contact John Thorne at 1-800-289-2982, ext. 8303.

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