

THE COMPANIES ACT 1985, SECTION 250

SPECIAL RESOLUTION

of

Philip Morris Group Pension Plan Trustees Limited

At a General Meeting of the above-named Company, held on Thursday, 23 August 2001, at Devonshire Grove, London, SE15 1JP, the following SPECIAL RESOLUTION was duly passed:

The accounts of the Company for the financial year ending 31 December 2000 having been laid before the Company at the meeting, and the Company, having qualified as small in that year and having been dormant since the end of it, resolves to make itself exempt from the obligation to appoint auditors as otherwise required by Sections 384 and 385 of the Companies Act 1995.

  
Secretary

23 August 2001  
Date

