



April 11, 2008

Mr Mario Abrioux
McCarthy Tétrault LLP
Box 48, Suite 4700
Toronto Dominion Bank Tower
Toronto ON M5K 1E6

RE: Spin-off of Philip Morris International Inc by Altria Group, Inc

Sir,

We are replying to your correspondence dated April 1, 2008, in which was submitted information with regard to the tax treatment of the spin-off undertaken March 28, 2008 by Altria Group, Inc (the Original Corporation) of its subsidiary company Philip Morris International Inc (the Spin-off Corporation).

Based on the information provided, within the time limit set out in the legislation, the distribution of shares of Philip Morris International Inc by Altria Group, Inc meets the requirements of paragraph 86.1(2)(e) of the Income Tax Act (Canada) and shareholders will be entitled to elect under section 86.1 in respect of the distribution.

If you specifically provide CRA with consent to make public the fact that this particular spin-off is approved for the purposes of section 86.1 of the Income Tax Act, it may reduce your workload in that we will be able to provide that fact to your Canadian resident shareholders rather than referring them to you. This confirmation would have to be in writing and signed by an officer of the corporation. The following wording could be used:

"I, (name and title), consent, on behalf of (Corporation) to the Canada Revenue Agency publishing the fact that the spin-off on (date of spin-off) of (name of the other corporation) has been approved for the purposes of section 86.1 of the Income Tax Act."

Should you have any questions, please do not hesitate to contact me at (418) 649-4993, extension 4310.

Yours truly,

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