

1302 SCIENTIFIC AFFAIRS
06/03/91
12:48:08

THE TOBACCO INSTITUTE
SCHEDULE OF EXPENSES
PERIOD ENDED 05/31/91

*****CURRENT MONTH*****

EXPENSES	BUDGET	VARIANCE	
\$ (167)	\$ 550	\$ (717)	4000
10,627	60,000	(49,373)	5200
82,188	150,000	(67,812)	5500
			5800
			7300
<u>\$ 92,648</u>	<u>\$ 210,550</u>	<u>\$ (117,902)</u>	TOTAL

*****YEAR-TO-DATE*****

EXPENSES	BUDGET	VARIANCE	ANNUAL BUDGET
\$ 5,170	\$ 2,200	\$ 5,170	\$ 5,000
2,874		674	
60		60	
112,721	260,000	(147,279)	630,000
989,097	550,000	439,097	1,465,000
<u>\$ 1,109,923</u>	<u>\$ 812,200</u>	<u>\$ 297,723</u>	<u>\$ 2,100,000</u>

CUMULATIVE GENERAL LEDGER
 THE TOBACCO INSTITUTE INC.
 PERIOD ENDING 05-31-91

MO	JL	ENT. NO.	CHECK DATE	CHECK NUMBER	VENDOR OR DESCRIPTION	DEBIT AMOUNT	CREDIT AMOUNT
1302 4001 0000 CONFERENCES & MEETINGS							
					OPENING BALANCE	.00	
	02	AP	91-02-28	079406	WILLARD INTERCONTINENTAL	5,170.20	.00
					NET	5,170.20	.00
					CLOSING BALANCE	5,170.20	
1302 5201 0000 REPROD PRINTING & DRAFTING							
					OPENING BALANCE	.00	
	01	AP	91-01-09	078054	INTERFACE VIDEO SYSTEMS	795.00	.00
	01	AP	91-01-23	078570	TAIT RECORDING SERVICES	890.40	.00
					NET	1,685.40	.00
					CLOSING BALANCE	1,685.40	
1302 5201 0000 REPROD PRINTING & DRAFTING							
					OPENING BALANCE	1,685.40	
	03	AP	91-03-15	079747	INTERFACE VIDEO SYSTEMS	480.53	.00
	03	AP	91-03-27	080041	PROMISLOFF	874.49	.00
					NET	1,355.02	.00
					CLOSING BALANCE	3,040.42	
1302 5201 0000 REPROD PRINTING & DRAFTING							
					OPENING BALANCE	3,040.42	
	05	AP	91-03-27	080041	PROMISLOFF	.00	874.49
	05	AP	91-05-21	081405	CORPORATE VISIONS, INC.	707.89	.00
					NET	707.89	874.49
					CLOSING BALANCE	2,873.82	
1302 5501 0000 MEMBERSHIP							
					OPENING BALANCE	.00	
	02	AP	91-02-20	079163	SOCIETY FOR RISK ANALYSIS	60.00	.00
					NET	60.00	.00
					CLOSING BALANCE	60.00	
1302 5801 0000 LEGAL FEES - GENERAL							
					OPENING BALANCE	.00	

CUMULATIVE GENERAL LEDGER
 THE TOBACCO INSTITUTE INC.
 PERIOD ENDING 05-31-91

MO	JL	ENT. NO.	CHECK DATE	CHECK NUMBER	VENDOR OR DESCRIPTION	DEBIT AMOUNT	CREDIT AMOUNT
1302 5801 0000 LEGAL FEES - GENERAL							
01	AP	100	91-01-29	078586	COVINGTON & BURLING	3,476.25	.00
01	AP	100	91-01-29	078586	COVINGTON & BURLING	2,878.65	.00
					NET	6,354.90	.00
					CLOSING BALANCE	6,354.90	
1302 5801 0000 LEGAL FEES - GENERAL							
					OPENING BALANCE	6,354.90	
02	AP	100	91-02-25	079177	COVINGTON & BURLING	24,407.50	.00
02	AP	100	91-02-25	079177	COVINGTON & BURLING	5,244.00	.00
					NET	29,651.50	.00
					CLOSING BALANCE	36,006.40	
1302 5801 0000 LEGAL FEES - GENERAL							
					OPENING BALANCE	36,006.40	
03	AP	100	91-03-29	080059	COVINGTON & BURLING	30,681.25	.00
03	AP	100	91-03-29	080059	COVINGTON & BURLING	1,768.65	.00
					NET	32,449.90	.00
					CLOSING BALANCE	68,456.30	
1302 5801 0000 LEGAL FEES - GENERAL							
					OPENING BALANCE	68,456.30	
04	AP	100	91-04-26	080796	COVINGTON & BURLING	29,520.00	.00
04	AP	100	91-04-26	080796	COVINGTON & BURLING	4,118.27	.00
					NET	33,638.27	.00
					CLOSING BALANCE	102,094.57	
1302 5801 0000 LEGAL FEES - GENERAL							
					OPENING BALANCE	102,094.57	
05	AP	100	91-05-21	081360	COVINGTON & BURLING	9,100.00	.00
05	AP	100	91-05-21	081360	COVINGTON & BURLING	1,526.78	.00
					NET	10,626.78	.00
					CLOSING BALANCE	112,721.35	

CUMULATIVE GENERAL LEDGER
 THE TOBACCO INSTITUTE INC.
 PERIOD ENDING 05-31-91

MO	JL	ENT. NO.	CHECK DATE	CHECK NUMBER	VENDOR OR DESCRIPTION	DEBIT AMOUNT	CREDIT AMOUNT
1302 7301 0000 PROFESSIONAL FEES							
OPENING BALANCE						.00	
01	AP	100	91-01-18	078369	COVINGTON & BURLING	21,616.00	.00
01	AP	100	91-01-18	078369	COVINGTON & BURLING	557.00	.00
01	AP	100	91-01-18	078369	COVINGTON & BURLING	2,025.00	.00
01	AP	100	91-01-18	078369	COVINGTON & BURLING	10,674.75	.00
01	AP	100	91-01-18	078369	COVINGTON & BURLING	5,971.04	.00
01	AP	100	91-01-18	078369	COVINGTON & BURLING	3,070.00	.00
01	AP	100	91-01-18	078369	COVINGTON & BURLING	4,007.84	.00
01	AP	100	91-01-23	078513	CONSOLIDATED SAFETY	1,000.00	.00
01	AP	100	91-01-23	078516	COVINGTON & BURLING	5,650.00	.00
01	AP	100	91-01-23	078516	COVINGTON & BURLING	3,875.00	.00
01	AP	100	91-01-23	078516	COVINGTON & BURLING	5,969.75	.00
01	AP	100	91-01-29	078589	HOLCOMB ENVIRONMENTAL SRV	33,718.75	.00
01	AP	100	91-01-29	078589	HOLCOMB ENVIRONMENTAL SRV	2,311.20	.00
01	AP	100	91-01-29	078653	COVINGTON & BURLING	17,074.11	.00
01	AP	100	91-01-29	078654	COVINGTON & BURLING	2,014.65	.00
						NET	119,535.09
CLOSING BALANCE						119,535.09	
1302 7301 0000 PROFESSIONAL FEES							
OPENING BALANCE						119,535.09	
02	AP	100	91-02-07	078843	HOLCOMB ENVIRONMENTAL SRV	54,068.75	.00
02	AP	100	91-02-07	078843	HOLCOMB ENVIRONMENTAL SRV	91.50	.00
02	AP	100	91-02-07	078890	COVINGTON & BURLING	18.00	.00
02	AP	100	91-02-12	001453	PER-MED CORPORATION	10,412.50	.00
02	AP	100	91-02-13	078955	CENTER FOR ENVIROMENTAL	50,775.00	.00
02	AP	100	91-02-13	078955	CENTER FOR ENVIROMENTAL	3,935.00	.00
02	AP	100	91-02-13	079006	COVINGTON & BURLING	1,827.00	.00
02	AP	100	91-02-13	079006	COVINGTON & BURLING	4,877.00	.00
02	AP	100	91-02-13	079006	COVINGTON & BURLING	9,663.00	.00
02	AP	100	91-02-13	079052	PER-MED CORPORATION	5,512.50	.00
02	AP	100	91-02-13	079052	PER-MED CORPORATION	.00	5,512.50
02	AP	100	91-02-13	079052	PER-MED CORPORATION	4,900.00	.00
02	AP	100	91-02-13	079052	PER-MED CORPORATION	.00	4,900.00
02	AP	100	91-02-20	079125	COVINGTON & BURLING	4,425.00	.00
02	AP	100	91-02-20	079161	REASOR, MARK J., PHD	7,445.36	.00
02	AP	100	91-02-25	079176	CENTER FOR ENVIROMENTAL	58,200.00	.00
02	AP	100	91-02-25	079176	CENTER FOR ENVIROMENTAL	2,901.00	.00
02	AP	100	91-02-25	079248	COVINGTON & BURLING	16,289.64	.00
02	AP	100	91-02-28	079353	COVINGTON & BURLING	16,062.00	.00
						NET	251,403.25
							10,412.50

CUMULATIVE GENERAL LEDGER
 THE TOBACCO INSTITUTE INC.
 PERIOD ENDING 05-31-91

MO	JL	ENT. NO.	CHECK DATE	CHECK NUMBER	VENDOR OR DESCRIPTION	DEBIT AMOUNT	CREDIT AMOUNT
1302 7301 0000 PROFESSIONAL FEES							
						CLOSING BALANCE	360,525.84
1302 7301 0000 PROFESSIONAL FEES							
						OPENING BALANCE	360,525.84
03	AP	100	91-03-07	079501	COVINGTON & BURLING	500.00	.00
03	AP	100	91-03-12	079629	COVINGTON & BURLING	2,102.50	.00
03	AP	100	91-03-12	079629	COVINGTON & BURLING	3,150.00	.00
03	AP	100	91-03-12	079629	COVINGTON & BURLING	807.95	.00
03	AP	100	91-03-12	079629	COVINGTON & BURLING	375.00	.00
03	AP	100	91-03-15	079692	HOLCOMB ENVIRONMENTAL SRV	61,868.75	.00
03	AP	100	91-03-15	079692	HOLCOMB ENVIRONMENTAL SRV	3,678.81	.00
03	AP	100	91-03-15	079732	COVINGTON & BURLING	7,766.39	.00
03	AP	100	91-03-19	079786	COVINGTON & BURLING	5,999.31	.00
03	AP	100	91-03-19	079786	COVINGTON & BURLING	17,826.89	.00
03	AP	100	91-03-19	079786	COVINGTON & BURLING	3,754.85	.00
03	AP	100	91-03-19	079786	COVINGTON & BURLING	2,807.69	.00
03	AP	100	91-03-19	079786	COVINGTON & BURLING	30,011.55	.00
03	AP	100	91-03-19	079786	COVINGTON & BURLING	46,214.24	.00
03	AP	100	91-03-19	079786	COVINGTON & BURLING	25,659.90	.00
03	AP	100	91-03-19	079788	PER-MED CORPORATION	10,630.95	.00
03	AP	100	91-03-19	079788	PER-MED CORPORATION	4,900.00	.00
03	AP	100	91-03-19	079849	REASOR, MARK J., PHD	2,475.00	.00
03	AP	100	91-03-19	079849	REASOR, MARK J., PHD	1,014.92	.00
03	AP	100	91-03-22	079904	COVINGTON & BURLING	10,000.00	.00
03	AP	100	91-03-27	079959	CENTER FOR ENVIROMENTAL	60,337.50	.00
03	AP	100	91-03-27	079959	CENTER FOR ENVIROMENTAL	6,374.00	.00
03	AP	100	91-03-29	080061	COVINGTON & BURLING	30,317.14	.00
03	AP	100	91-03-29	080061	COVINGTON & BURLING	16,933.98	.00
03	AP	100	91-03-29	080061	COVINGTON & BURLING	29,945.23	.00
						NET	385,452.55
						CLOSING BALANCE	745,978.39
1302 7301 0000 PROFESSIONAL FEES							
						OPENING BALANCE	745,978.39
04	AP	100	91-04-02	080098	COVINGTON & BURLING	40,303.38	.00
04	AP	100	91-04-05	080211	COVINGTON & BURLING	5,000.00	.00
04	AP	100	91-04-05	080211	COVINGTON & BURLING	1,998.00	.00
04	AP	100	91-04-05	080211	COVINGTON & BURLING	12,883.00	.00
04	AP	100	91-04-05	080211	COVINGTON & BURLING	2,120.00	.00
04	AP	100	91-04-05	080211	COVINGTON & BURLING	4,682.19	.00

CUMULATIVE GENERAL LEDGER
 THE TOBACCO INSTITUTE INC.
 PERIOD ENDING 05-31-91

MO	JL	ENT. NO.	CHECK DATE	CHECK NUMBER	VENDOR OR DESCRIPTION	DEBIT AMOUNT	CREDIT AMOUNT
1302 7301 0000 PROFESSIONAL FEES							
04	AP	100	91-04-09	080357	COVINGTON & BURLING	5,725.00	.00
04	AP	100	91-04-09	080357	COVINGTON & BURLING	1,179.40	.00
04	AP	100	91-04-09	080439	PETERSON ASSOCIATES	3,600.00	.00
04	AP	100	91-04-12	080517	COVINGTON & BURLING	1,687.50	.00
04	AP	100	91-04-16	080578	HOLCOMB ENVIRONMENTAL SRV	51,218.75	.00
04	AP	100	91-04-16	080578	HOLCOMB ENVIRONMENTAL SRV	3,639.17	.00
04	AP	100	91-04-16	080599	KATZENSTEIN ASSOCIATES	4,700.00	.00
04	AP	100	91-04-16	080609	PER-MED CORPORATION	2,100.00	.00
04	AP	100	91-04-23	080742	COVINGTON & BURLING	13,781.15	.00
04	AP	100	91-04-23	080742	COVINGTON & BURLING	350.00	.00
04	AP	100	91-04-23	080742	COVINGTON & BURLING	649.78	.00
04	AP	100	91-04-30	080884	COVINGTON & BURLING	2,450.50	.00
04	AP	100	91-04-30	080884	COVINGTON & BURLING	2,450.50	.00
04	AP	100	91-04-30	080884	COVINGTON & BURLING	.00	2,450.50
04	AP	100	91-04-30	080884	COVINGTON & BURLING	2,863.00	.00
					NET	163,381.32	2,450.50
CLOSING BALANCE						906,909.21	
1302 7301 0000 PROFESSIONAL FEES							
OPENING BALANCE						906,909.21	
05	AP	100	91-05-02	080945	COVINGTON & BURLING	12,988.14	.00
05	AP	100	91-05-02	080945	COVINGTON & BURLING	.00	12,988.14
05	AP	100	91-05-02	080945	COVINGTON & BURLING	10,970.40	.00
05	AP	100	91-05-02	080945	COVINGTON & BURLING	2,017.74	.00
05	AP	100	91-05-10	081146	COVINGTON & BURLING	1,094.60	.00
05	AP	100	91-05-10	081146	COVINGTON & BURLING	225.00	.00
05	AP	100	91-05-14	081249	PER-MED CORPORATION	3,850.00	.00
05	AP	100	91-05-24	081462	HOLCOMB ENVIRONMENTAL SRV	58,412.50	.00
05	AP	100	91-05-24	081462	HOLCOMB ENVIRONMENTAL SRV	1,761.92	.00
05	AP	100	91-05-24	081529	PETERSON ASSOCIATES	2,750.00	.00
05	AP	100	91-05-24	081529	PETERSON ASSOCIATES	1,105.82	.00
					NET	95,176.12	12,988.14
CLOSING BALANCE						989,097.19	

THE TOBACCO INSTITUTE
 SCHEDULE OF EXPENSES
 PERIOD ENDED 12/31/91

1302 SCIENTIFIC AFFAIRS
 12/18/91
 14:04:44

*****CURRENT MONTH*****				*****YEAR-TO-DATE*****				ANNUAL	
EXPENSES	BUDGET	VARIANCE	TOTAL	EXPENSES	BUDGET	VARIANCE	BUDGET	BUDGET	
\$ 1,054	\$ 350	\$ 704	4000	\$ 5,170	\$ 5,000	\$ 5,170	\$ 5,000	\$ 5,000	
560,162	50,000	(50,000)	5200	158,429	60	(1,516)	60	630,000	
	65,000	495,162	5800	27,708,355	1,791,254	60	1,243,335	1,465,000	
			7300		1,465,000				
\$ 561,216	\$ 115,350	\$ 445,866	TOTAL	\$ 9,885,849	\$ 2,100,000	\$ 785,549	\$ 2,100,000	\$ 2,100,000	

CONFERENCE & MTGS. TOTAL
 REPRO. PRINT & DRFTG. TOT.
 MEMSHIP. & STP. TRNG. TOTAL
 LEGAL FEES - GENERAL TOTAL
 PROFESSIONAL FEES TOTAL

See: \$4,600]
 CEHHT:

2,984

~~307,451.00~~ variance

307,451.00

~~307,451.00~~

104,651

\$ 100,000

THE TOBACCO INSTITUTE
SCHEDULE OF EXPENSES
PERIOD ENDED 12/31/91

*****CURRENT MONTH*****

EXPENSES	BUDGET	VARIANCE	
\$ 1,054	\$ 350	\$ 704	4000
10,801	50,000	(39,199)	5200
943,989	65,000	878,989	5500
55,000		55,000	5800
<u>\$ 1,010,845</u>	<u>\$ 115,350</u>	<u>\$ 895,495</u>	7300
			7500
			TOTAL

*****YEAR-TO-DATE*****

EXPENSES	BUDGET	VARIANCE	ANNUAL BUDGET
\$ 5,170	\$ 5,000	\$ 5,170	\$ 5,000
3,485		(1,516)	
60		60	
179,281	630,000	(450,719)	630,000
3,092,182	1,465,000	1,627,182	1,465,000
55,000		55,000	
<u>\$ 3,335,178</u>	<u>\$ 2,100,000</u>	<u>\$ 1,235,178</u>	<u>\$ 2,100,000</u>

CUMULATIVE GENERAL LEDGER
 THE TOBACCO INSTITUTE INC.
 PERIOD ENDING 12-31-91

MO	JL	ENT. NO.	CHECK DATE	CHECK NUMBER	VENDOR OR DESCRIPTION	DEBIT AMOUNT	CREDIT AMOUNT
1302 4001 0000 CONFERENCES & MEETINGS							
					OPENING BALANCE	.00	
	02	AP	91-02-28	079406	WILLARD INTERCONTINENTAL	5,170.20	
					NET	5,170.20	.00
					CLOSING BALANCE	5,170.20	
1302 5201 0000 REPROD PRINTING & DRAFTING							
					OPENING BALANCE	.00	
	01	AP	91-01-09	078054	INTERFACE VIDEO SYSTEMS	795.00	.00
	01	AP	91-01-23	078570	TAIT RECORDING SERVICES	890.40	.00
					NET	1,685.40	.00
					CLOSING BALANCE	1,685.40	
1302 5201 0000 REPROD PRINTING & DRAFTING							
					OPENING BALANCE	1,685.40	
	03	AP	91-03-15	079747	INTERFACE VIDEO SYSTEMS	480.53	.00
	03	AP	91-03-27	080041	PROMISLOFF	874.49	.00
					NET	1,355.02	.00
					CLOSING BALANCE	3,040.42	
1302 5201 0000 REPROD PRINTING & DRAFTING							
					OPENING BALANCE	3,040.42	
	05	AP	91-03-27	080041	PROMISLOFF	.00	874.49
	05	AP	91-05-21	081405	CORPORATE VISIONS, INC.	707.89	.00
					NET	707.89	874.49
					CLOSING BALANCE	2,873.82	
1302 5201 0000 REPROD PRINTING & DRAFTING							
					OPENING BALANCE	2,873.82	
	06	AP	91-06-04	081772	PEAKE PRINTERS, INC.	2,433.76	.00
	06	AP	91-06-04	081809	CORPORATE VISIONS, INC.	832.20	.00
	06	AP	91-06-04	081833	PROMISLOFF	583.41	.00
	06	AP	91-06-21	082250	PROMISLOFF	2,100.74	.00
					NET	5,950.11	.00
					CLOSING BALANCE	8,823.93	

CUMULATIVE GENERAL LEDGER
 THE TOBACCO INSTITUTE INC.
 PERIOD ENDING 12-31-91

MO	JL	ENT. NO.	CHECK DATE	CHECK NUMBER	VENDOR OR DESCRIPTION	DEBIT AMOUNT	CREDIT AMOUNT
1302 5201 0000 REPROD PRINTING & DRAFTING							
OPENING BALANCE						8,823.93	
08	AP	100	91-01-09	078054	INTERFACE VIDEO SYSTEMS	.00	795.00
08	AP	100	91-03-15	079747	INTERFACE VIDEO SYSTEMS	.00	480.53
08	AP	100	91-06-04	081772	PEAKE PRINTERS, INC.	.00	2,433.76
08	AP	100	91-06-04	081833	PROMISLOFF	.00	583.41
08	AP	100	91-06-21	082250	PROMISLOFF	.00	2,100.74
08	AP	100	91-08-23	083842	CORPORATE VISIONS, INC.	327.01	.00
08	AP	100	91-08-23	083842	CORPORATE VISIONS, INC.	.00	327.01
NET						327.01	6,720.45
CLOSING BALANCE						2,430.49	
1302 5201 0000 REPROD PRINTING & DRAFTING							
OPENING BALANCE						2,430.49	
12	AP	100	91-12-03	086450	CORPORATE VISIONS, INC.	694.88	.00
12	AP	100	91-12-03	086450	CORPORATE VISIONS, INC.	268.76	.00
12	AP	100	91-12-03	086463	LITHOGRAPHICS	90.37	.00
NET						1,054.01	.00
CLOSING BALANCE						3,484.50	
1302 5501 0000 MEMBERSHIP							
OPENING BALANCE						.00	
02	AP	100	91-02-20	079163	SOCIETY FOR RISK ANALYSIS	60.00	.00
NET						60.00	.00
CLOSING BALANCE						60.00	
1302 5801 0000 LEGAL FEES - GENERAL							
OPENING BALANCE						.00	
01	AP	100	91-01-29	078586	COVINGTON & BURLING	3,476.25	.00
01	AP	100	91-01-29	078586	COVINGTON & BURLING	2,878.65	.00
NET						6,354.90	.00
CLOSING BALANCE						6,354.90	
1302 5801 0000 LEGAL FEES - GENERAL							
OPENING BALANCE						6,354.90	
02	AP	100	91-02-25	079177	COVINGTON & BURLING	24,407.50	.00
02	AP	100	91-02-25	079177	COVINGTON & BURLING	5,244.00	.00

CUMULATIVE GENERAL LEDGER
 THE TOBACCO INSTITUTE INC.
 PERIOD ENDING 12-31-91

MO	JL	ENT. NO.	CHECK DATE	CHECK NUMBER	VENDOR OR DESCRIPTION	DEBIT AMOUNT	CREDIT AMOUNT
1302 5801 0000 LEGAL FEES - GENERAL							
					NET	29,651.50	.00
					CLOSING BALANCE	36,006.40	
1302 5801 0000 LEGAL FEES - GENERAL							
					OPENING BALANCE	36,006.40	
	03	AP	91-03-29	080059	COVINGTON & BURLING	30,681.25	.00
	03	AP	91-03-29	080059	COVINGTON & BURLING	1,768.65	.00
					NET	32,449.90	.00
					CLOSING BALANCE	68,456.30	
1302 5801 0000 LEGAL FEES - GENERAL							
					OPENING BALANCE	68,456.30	
	04	AP	91-04-26	080796	COVINGTON & BURLING	29,520.00	.00
	04	AP	91-04-26	080796	COVINGTON & BURLING	4,118.27	.00
					NET	33,638.27	.00
					CLOSING BALANCE	102,094.57	
1302 5801 0000 LEGAL FEES - GENERAL							
					OPENING BALANCE	102,094.57	
	05	AP	91-05-21	081360	COVINGTON & BURLING	9,100.00	.00
	05	AP	91-05-21	081360	COVINGTON & BURLING	1,526.78	.00
					NET	10,626.78	.00
					CLOSING BALANCE	112,721.35	
1302 5801 0000 LEGAL FEES - GENERAL							
					OPENING BALANCE	112,721.35	
	06	AP	91-06-25	082269	COVINGTON & BURLING	20,065.00	.00
	06	AP	91-06-25	082269	COVINGTON & BURLING	1,684.75	.00
	06	AP	91-06-25	082269	COVINGTON & BURLING	895.00	.00
					NET	22,644.75	.00
					CLOSING BALANCE	135,366.10	
1302 5801 0000 LEGAL FEES - GENERAL							
					OPENING BALANCE	135,366.10	

CUMULATIVE GENERAL LEDGER
 THE TOBACCO INSTITUTE INC.
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MO	JL	ENT. NO.	CHECK DATE	CHECK NUMBER	VENDOR OR DESCRIPTION	DEBIT AMOUNT	CREDIT AMOUNT
1302 5801 0000 LEGAL FEES - GENERAL							
07	AP	100	91-07-30	083145	COVINGTON & BURLING	7,610.00	.00
07	AP	100	91-07-30	083145	COVINGTON & BURLING	943.54	.00
					NET	8,553.54	.00
					CLOSING BALANCE	143,919.64	
1302 5801 0000 LEGAL FEES - GENERAL							
					OPENING BALANCE	143,919.64	
08	AP	100	91-08-23	083801	COVINGTON & BURLING	6,395.00	.00
08	AP	100	91-08-23	083801	COVINGTON & BURLING	1,182.14	.00
					NET	7,577.14	.00
					CLOSING BALANCE	151,496.78	
1302 5801 0000 LEGAL FEES - GENERAL							
					OPENING BALANCE	151,496.78	
09	AP	100	91-09-13	084320	COVINGTON & BURLING	11,118.75	.00
09	AP	100	91-09-13	084320	COVINGTON & BURLING	1,069.55	.00
					NET	12,188.30	.00
					CLOSING BALANCE	163,685.08	
1302 5801 0000 LEGAL FEES - GENERAL							
					OPENING BALANCE	163,685.08	
10	AP	100	91-10-18	085250	COVINGTON & BURLING	3,197.50	.00
10	AP	100	91-10-18	085250	COVINGTON & BURLING	385.12	.00
					NET	3,582.62	.00
					CLOSING BALANCE	167,267.70	
1302 5801 0000 LEGAL FEES - GENERAL							
					OPENING BALANCE	167,267.70	
11	AP	100	91-11-26	086066	COVINGTON & BURLING	1,211.73	.00
					NET	1,211.73	.00
					CLOSING BALANCE	168,479.43	

CUMULATIVE GENERAL LEDGER
 THE TOBACCO INSTITUTE INC.
 PERIOD ENDING 12-31-91

MO	JL	ENT. NO.	CHECK DATE	CHECK NUMBER	VENDOR OR DESCRIPTION	DEBIT AMOUNT	CREDIT AMOUNT
1302 5801 0000 LEGAL FEES - GENERAL							
					OPENING BALANCE	168,479.43	
12	AP	100	91-12-21	086862	COVINGTON & BURLING	10,170.00	.00
12	AP	100	91-12-21	086862	COVINGTON & BURLING	631.19	.00
					NET	10,801.19	.00
					CLOSING BALANCE	179,280.62	
1302 7301 0000 PROFESSIONAL FEES							
					OPENING BALANCE	.00	
01	AP	100	91-01-18	078369	COVINGTON & BURLING	21,616.00	.00
01	AP	100	91-01-18	078369	COVINGTON & BURLING	557.00	.00
01	AP	100	91-01-18	078369	COVINGTON & BURLING	2,025.00	.00
01	AP	100	91-01-18	078369	COVINGTON & BURLING	10,674.75	.00
01	AP	100	91-01-18	078369	COVINGTON & BURLING	5,971.04	.00
01	AP	100	91-01-18	078369	COVINGTON & BURLING	3,070.00	.00
01	AP	100	91-01-18	078369	COVINGTON & BURLING	4,007.84	.00
01	AP	100	91-01-23	078513	CONSOLIDATED SAFETY	1,000.00	.00
01	AP	100	91-01-23	078516	COVINGTON & BURLING	5,650.00	.00
01	AP	100	91-01-23	078516	COVINGTON & BURLING	3,875.00	.00
01	AP	100	91-01-23	078516	COVINGTON & BURLING	5,969.75	.00
01	AP	100	91-01-29	078589	HOLCOMB ENVIRONMENTAL SRV	33,718.75	.00
01	AP	100	91-01-29	078589	HOLCOMB ENVIRONMENTAL SRV	2,311.20	.00
01	AP	100	91-01-29	078653	COVINGTON & BURLING	17,074.11	.00
01	AP	100	91-01-29	078654	COVINGTON & BURLING	2,014.65	.00
					NET	119,535.09	.00
					CLOSING BALANCE	119,535.09	
1302 7301 0000 PROFESSIONAL FEES							
					OPENING BALANCE	119,535.09	
02	AP	100	91-02-07	078843	HOLCOMB ENVIRONMENTAL SRV	54,068.75	.00
02	AP	100	91-02-07	078843	HOLCOMB ENVIRONMENTAL SRV	91.50	.00
02	AP	100	91-02-07	078890	COVINGTON & BURLING	18.00	.00
02	AP	100	91-02-12	001453	PER-MED CORPORATION	10,412.50	.00
02	AP	100	91-02-13	078955	CENTER FOR ENVIRONMENTAL	50,775.00	.00
02	AP	100	91-02-13	078955	CENTER FOR ENVIRONMENTAL	3,935.00	.00
02	AP	100	91-02-13	079006	COVINGTON & BURLING	1,827.00	.00
02	AP	100	91-02-13	079006	COVINGTON & BURLING	4,877.00	.00
02	AP	100	91-02-13	079006	COVINGTON & BURLING	9,663.00	.00
02	AP	100	91-02-13	079052	PER-MED CORPORATION	5,512.50	.00
02	AP	100	91-02-13	079052	PER-MED CORPORATION	.00	5,512.50
02	AP	100	91-02-13	079052	PER-MED CORPORATION	4,900.00	.00

CUMULATIVE GENERAL LEDGER
 THE TOBACCO INSTITUTE INC.
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NO	JL	ENT. NO.	CHECK DATE	CHECK NUMBER	VENDOR OR DESCRIPTION	DEBIT AMOUNT	CREDIT AMOUNT
02	AP	100	91-02-13	079052	PER-MED CORPORATION	4,425.00	4,900.00
02	AP	100	91-02-20	079125	COVINGTON & BURLING	7,445.36	.00
02	AP	100	91-02-25	079161	REASOR, MARK J., PHD	58,200.00	.00
02	AP	100	91-02-25	079176	CENTER FOR ENVIRONMENTAL	2,901.00	.00
02	AP	100	91-02-25	079176	CENTER FOR ENVIRONMENTAL	16,289.64	.00
02	AP	100	91-02-25	079248	COVINGTON & BURLING	16,062.00	.00
02	AP	100	91-02-28	079353	COVINGTON & BURLING	251,403.25	.00
CLOSING BALANCE						360,525.84	10,412.50
NET							

NO	JL	ENT. NO.	CHECK DATE	CHECK NUMBER	VENDOR OR DESCRIPTION	DEBIT AMOUNT	CREDIT AMOUNT
03	AP	100	91-03-07	079501	COVINGTON & BURLING	500.00	.00
03	AP	100	91-03-12	079629	COVINGTON & BURLING	2,102.50	.00
03	AP	100	91-03-12	079629	COVINGTON & BURLING	3,150.00	.00
03	AP	100	91-03-12	079629	COVINGTON & BURLING	807.95	.00
03	AP	100	91-03-12	079629	COVINGTON & BURLING	375.00	.00
03	AP	100	91-03-15	079692	HOLCOMB ENVIRONMENTAL SRV	61,868.75	.00
03	AP	100	91-03-15	079692	HOLCOMB ENVIRONMENTAL SRV	3,678.81	.00
03	AP	100	91-03-15	079732	COVINGTON & BURLING	7,766.39	.00
03	AP	100	91-03-19	079786	COVINGTON & BURLING	5,999.31	.00
03	AP	100	91-03-19	079786	COVINGTON & BURLING	17,826.89	.00
03	AP	100	91-03-19	079786	COVINGTON & BURLING	3,734.85	.00
03	AP	100	91-03-19	079786	COVINGTON & BURLING	2,807.69	.00
03	AP	100	91-03-19	079786	COVINGTON & BURLING	30,011.55	.00
03	AP	100	91-03-19	079786	COVINGTON & BURLING	46,214.24	.00
03	AP	100	91-03-19	079786	COVINGTON & BURLING	25,659.90	.00
03	AP	100	91-03-19	079788	PER-MED CORPORATION	10,630.95	.00
03	AP	100	91-03-19	079788	PER-MED CORPORATION	4,900.00	.00
03	AP	100	91-03-19	079849	REASOR, MARK J., PHD	2,475.00	.00
03	AP	100	91-03-19	079849	REASOR, MARK J., PHD	1,014.92	.00
03	AP	100	91-03-22	079904	COVINGTON & BURLING	10,000.00	.00
03	AP	100	91-03-27	079959	CENTER FOR ENVIRONMENTAL	60,337.50	.00
03	AP	100	91-03-27	079959	CENTER FOR ENVIRONMENTAL	6,374.00	.00
03	AP	100	91-03-27	079959	CENTER FOR ENVIRONMENTAL	30,317.14	.00
03	AP	100	91-03-29	080061	COVINGTON & BURLING	16,933.98	.00
03	AP	100	91-03-29	080061	COVINGTON & BURLING	29,945.23	.00
03	AP	100	91-03-29	080061	COVINGTON & BURLING	385,452.55	.00
CLOSING BALANCE						745,978.39	
NET							

1302 7301 0000 PROFESSIONAL FEES

1302 7301 0000 PROFESSIONAL FEES

CUMULATIVE GENERAL LEDGER
 THE TOBACCO INSTITUTE INC.
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MO	JL	ENT. NO.	CHECK DATE	CHECK NUMBER	VENDOR OR DESCRIPTION	DEBIT AMOUNT	CREDIT AMOUNT
1302 7301 0000 PROFESSIONAL FEES							
04	AP	100	91-04-02	080098	OPENING BALANCE	745,978.39	
04	AP	100	91-04-05	080211	COVINGTON & BURLLING	40,303.38	.00
04	AP	100	91-04-05	080211	COVINGTON & BURLLING	5,000.00	.00
04	AP	100	91-04-05	080211	COVINGTON & BURLLING	1,988.00	.00
04	AP	100	91-04-05	080211	COVINGTON & BURLLING	12,883.00	.00
04	AP	100	91-04-05	080211	COVINGTON & BURLLING	2,120.00	.00
04	AP	100	91-04-05	080357	COVINGTON & BURLLING	4,682.19	.00
04	AP	100	91-04-09	080357	COVINGTON & BURLLING	5,725.00	.00
04	AP	100	91-04-09	080357	COVINGTON & BURLLING	1,179.40	.00
04	AP	100	91-04-09	080439	PETERSON ASSOCIATES	3,600.00	.00
04	AP	100	91-04-12	080517	COVINGTON & BURLLING	1,687.50	.00
04	AP	100	91-04-16	080578	HOLCOMB ENVIRONMENTAL SRV	51,218.75	.00
04	AP	100	91-04-16	080578	HOLCOMB ENVIRONMENTAL SRV	3,639.17	.00
04	AP	100	91-04-16	080599	KATZENSTEIN ASSOCIATES	4,700.00	.00
04	AP	100	91-04-16	080609	PER-MED CORPORATION	2,100.00	.00
04	AP	100	91-04-23	080742	COVINGTON & BURLLING	13,781.15	.00
04	AP	100	91-04-23	080742	COVINGTON & BURLLING	350.00	.00
04	AP	100	91-04-23	080742	COVINGTON & BURLLING	649.78	.00
04	AP	100	91-04-30	080884	COVINGTON & BURLLING	2,450.50	.00
04	AP	100	91-04-30	080884	COVINGTON & BURLLING	2,450.50	.00
04	AP	100	91-04-30	080884	COVINGTON & BURLLING	2,863.00	.00
04	AP	100	91-04-30	080884	COVINGTON & BURLLING	163,381.32	2,450.50
CLOSING BALANCE						906,909.21	
OPENING BALANCE						906,909.21	
05	AP	100	91-05-02	080945	COVINGTON & BURLLING	12,988.14	.00
05	AP	100	91-05-02	080945	COVINGTON & BURLLING	.00	12,988.14
05	AP	100	91-05-02	080945	COVINGTON & BURLLING	10,970.40	.00
05	AP	100	91-05-10	080945	COVINGTON & BURLLING	2,017.74	.00
05	AP	100	91-05-10	081146	COVINGTON & BURLLING	1,094.60	.00
05	AP	100	91-05-10	081146	COVINGTON & BURLLING	225.00	.00
05	AP	100	91-05-14	081249	PER-MED CORPORATION	3,856.00	.00
05	AP	100	91-05-24	081462	HOLCOMB ENVIRONMENTAL SRV	58,412.50	.00
05	AP	100	91-05-24	081462	HOLCOMB ENVIRONMENTAL SRV	1,761.92	.00
05	AP	100	91-05-24	081529	PETERSON ASSOCIATES	2,750.00	.00
05	AP	100	91-05-24	081529	PETERSON ASSOCIATES	1,105.82	.00
05	AP	100	91-05-24	081529	PETERSON ASSOCIATES	95,176.12	.00
CLOSING BALANCE						989,097.19	12,988.14

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 THE TOBACCO INSTITUTE INC.
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MO	JL	ENT. NO.	CHECK DATE	CHECK NUMBER	VENDOR OR DESCRIPTION	DEBIT AMOUNT	CREDIT AMOUNT
1302 7301 0000 PROFESSIONAL FEES							
OPENING BALANCE						989,097.19	
06	AP	100	91-06-04	081808	CONSOLIDATED SAFETY	1,350.00	.00
06	AP	100	91-06-07	081849	COVINGTON & BURLING	878.84	.00
06	AP	100	91-06-07	081849	COVINGTON & BURLING	19,975.49	.00
06	AP	100	91-06-07	081849	COVINGTON & BURLING	26,074.37	.00
06	AP	100	91-06-12	081930	COVINGTON & BURLING	11,538.89	.00
06	AP	100	91-06-12	081930	COVINGTON & BURLING	6,345.18	.00
06	AP	100	91-06-12	081930	COVINGTON & BURLING	4,629.76	.00
06	AP	100	91-06-12	081930	COVINGTON & BURLING	18,355.08	.00
06	AP	100	91-06-12	081930	COVINGTON & BURLING	5,062.58	.00
06	AP	100	91-06-12	081930	COVINGTON & BURLING	390.00	.00
06	AP	100	91-06-12	082004	PER-MED CORPORATION	4,375.00	.00
06	AP	100	91-06-12	082006	PETERSON ASSOCIATES	600.00	.00
06	AP	100	91-06-14	082030	COVINGTON & BURLING	16,970.00	.00
06	AP	100	91-06-14	082030	COVINGTON & BURLING	18,803.00	.00
06	AP	100	91-06-14	082030	COVINGTON & BURLING	2,607.69	.00
06	AP	100	91-06-14	082030	COVINGTON & BURLING	15,225.00	.00
06	AP	100	91-06-14	082030	COVINGTON & BURLING	1,762.50	.00
06	AP	100	91-06-14	082031	HOLCOMB ENVIRONMENTAL SRV	51,432.50	.00
06	AP	100	91-06-14	082031	HOLCOMB ENVIRONMENTAL SRV	286.16	.00
06	AP	100	91-06-21	082220	CONSOLIDATED SAFETY	4,655.33	.00
						NET	211,317.37
CLOSING BALANCE						1,200,414.56	
1302 7301 0000 PROFESSIONAL FEES							
OPENING BALANCE						1,200,414.56	
07	AP	100	91-07-10	082627	PER-MED CORPORATION	4,900.00	.00
07	AP	100	91-07-10	082628	PETERSON ASSOCIATES	375.00	.00
07	AP	100	91-07-16	082821	CENTER FOR ENVIRONMENTAL	53,887.50	.00
07	AP	100	91-07-16	082821	CENTER FOR ENVIRONMENTAL	6,853.00	.00
07	AP	100	91-07-16	082821	CENTER FOR ENVIRONMENTAL	75,100.00	.00
07	AP	100	91-07-16	082821	CENTER FOR ENVIRONMENTAL	4,534.00	.00
07	AP	100	91-07-16	082821	CENTER FOR ENVIRONMENTAL	71,700.00	.00
07	AP	100	91-07-16	082821	CENTER FOR ENVIRONMENTAL	9,372.00	.00
07	AP	100	91-07-16	082823	HOLCOMB ENVIRONMENTAL SRV	21,606.25	.00
07	AP	100	91-07-16	082823	HOLCOMB ENVIRONMENTAL SRV	161.90	.00
07	AP	100	91-07-16	082846	COVINGTON & BURLING	1,199.73	.00
07	AP	100	91-07-16	082846	COVINGTON & BURLING	4,979.20	.00
07	AP	100	91-07-16	082846	COVINGTON & BURLING	524.95	.00
07	AP	100	91-07-16	082846	COVINGTON & BURLING	4,800.00	.00
07	AP	100	91-07-16	082846	COVINGTON & BURLING	1,275.00	.00
07	AP	100	91-07-16	082846	COVINGTON & BURLING	990.50	.00

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MO	JL	ENT. NO.	CHECK DATE	CHECK NUMBER	VENDOR OR DESCRIPTION	DEBIT AMOUNT	CREDIT AMOUNT
1302 7301 0000 PROFESSIONAL FEES							
07	AP	100	91-07-19	082953	CONSOLIDATED SAFETY	1,500.00	.00
07	AP	100	91-07-26	083107	ENV SERVICES, INC.	662.00	.00
					NET	264,421.03	.00
					CLOSING BALANCE	1,464,835.59	
1302 7301 0000 PROFESSIONAL FEES							
					OPENING BALANCE	1,464,835.59	
08	AP	100	91-08-06	083450	PER-MED CORPORATION	6,825.00	.00
08	AP	100	91-08-06	083451	PETERSON ASSOCIATES	2,075.00	.00
08	AP	100	91-08-09	083472	HEALTHY BUILDINGS	6,000.00	.00
08	AP	100	91-08-09	083472	HEALTHY BUILDINGS	30,000.00	.00
08	AP	100	91-08-09	083472	HEALTHY BUILDINGS	20,000.00	.00
08	AP	100	91-08-09	083473	HOLCOMB ENVIRONMENTAL SRV	29,356.25	.00
08	AP	100	91-08-09	083473	HOLCOMB ENVIRONMENTAL SRV	120.50	.00
08	AP	100	91-08-09	083511	ENV SERVICES, INC.	4,573.35	.00
08	AP	100	91-08-09	083531	MICHAEL SHEEHAN	2,336.78	.00
08	AP	100	91-08-09	083621	MECKLER ENGINEERS GROUP,	5,937.98	.00
08	AP	100	91-08-09	083621	MECKLER ENGINEERS GROUP,	1,077.00	.00
08	AP	100	91-08-16	083673	ENV SERVICES, INC.	205.05	.00
08	AP	100	91-08-27	083930	ENV SERVICES, INC.	13,733.18	.00
08	AP	100	91-08-30	084007	COVINGTON & BURLING	3,175.80	.00
08	AP	100	91-08-30	084007	COVINGTON & BURLING	1,494.64	.00
08	AP	100	91-08-30	084007	COVINGTON & BURLING	1,584.82	.00
08	AP	100	91-08-30	084007	COVINGTON & BURLING	874.90	.00
08	AP	100	91-08-30	084007	COVINGTON & BURLING	3,725.00	.00
08	AP	100	91-08-30	084007	COVINGTON & BURLING	2,188.00	.00
08	AP	100	91-08-30	084007	COVINGTON & BURLING	9,995.00	.00
08	AP	100	91-08-30	084007	COVINGTON & BURLING	10,267.00	.00
08	AP	100	91-08-30	084007	COVINGTON & BURLING	28,484.36	.00
08	AP	100	91-08-30	084007	COVINGTON & BURLING	18,210.65	.00
08	AP	100	91-08-30	084007	COVINGTON & BURLING	4,840.00	.00
08	AP	100	91-08-30	084007	COVINGTON & BURLING	2,798.00	.00
					NET	209,878.26	.00
					CLOSING BALANCE	1,674,713.85	
1302 7301 0000 PROFESSIONAL FEES							
					OPENING BALANCE	1,674,713.85	
09	AP	100	91-09-06	084116	HEALTHY BUILDINGS	6,085.66	.00
09	AP	100	91-09-06	084116	HEALTHY BUILDINGS	6,000.00	.00

CUMULATIVE GENERAL LEDGER
 THE TOBACCO INSTITUTE INC.
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MO	JL	ENT. NO.	CHECK DATE	CHECK NUMBER	VENDOR OR DESCRIPTION	DEBIT AMOUNT	CREDIT AMOUNT
1302 7301 0000 PROFESSIONAL FEES							
09	AP	100	91-09-06	084116	HEALTHY BUILDINGS	30,000.00	.00
09	AP	100	91-09-06	084187	CONSOLIDATED SAFETY	3,600.00	.00
09	AP	100	91-09-13	084322	HOLCOMB ENVIRONMENTAL SRV	10,656.25	.00
09	AP	100	91-09-13	084322	HOLCOMB ENVIRONMENTAL SRV	69.80	.00
09	AP	100	91-09-13	084405	COVINGTON & BURLING	2,264.68	.00
09	AP	100	91-09-13	084405	COVINGTON & BURLING	1,228.05	.00
09	AP	100	91-09-13	084405	COVINGTON & BURLING	6,969.87	.00
09	AP	100	91-09-17	084470	HEALTHY BUILDINGS	20,000.00	.00
09	AP	100	91-09-20	084533	ENV SERVICES, INC.	5,998.00	.00
09	AP	100	91-09-24	084684	PER-MED CORPORATION	2,362.50	.00
					NET	95,234.81	.00
					CLOSING BALANCE	1,769,948.66	
1302 7301 0000 PROFESSIONAL FEES							
					OPENING BALANCE	1,769,948.66	
10	AP	100	91-10-04	084888	HEALTHY BUILDINGS	30,000.00	.00
10	AP	100	91-10-04	084947	CONSOLIDATED SAFETY	3,080.57	.00
10	AP	100	91-10-04	084949	COVINGTON & BURLING	15,787.50	.00
10	AP	100	91-10-04	084949	COVINGTON & BURLING	2,287.50	.00
10	AP	100	91-10-04	084980	REASOR, MARK J., PHD	3,412.50	.00
10	AP	100	91-10-08	085031	HOLCOMB ENVIRONMENTAL SRV	9,781.25	.00
10	AP	100	91-10-08	085031	HOLCOMB ENVIRONMENTAL SRV	3,104.31	.00
10	AP	100	91-10-08	085039	PETERSON ASSOCIATES	5,250.00	.00
10	AP	100	91-10-08	085039	PETERSON ASSOCIATES	1,451.47	.00
10	AP	100	91-10-11	085187	COVINGTON & BURLING	20,000.00	.00
10	AP	100	91-10-11	085206	MECKLER ENGINEERS GROUP,	1,592.00	.00
10	AP	100	91-10-18	085278	CONSOLIDATED SAFETY	15.00	.00
10	AP	100	91-10-18	085280	COVINGTON & BURLING	805.00	.00
					NET	96,567.10	.00
					CLOSING BALANCE	1,866,515.76	
1302 7301 0000 PROFESSIONAL FEES							
					OPENING BALANCE	1,866,515.76	
11	AP	100	91-11-08	085782	HEALTHY BUILDINGS	30,000.00	.00
11	AP	100	91-11-08	085782	HEALTHY BUILDINGS	2,718.05	.00
11	AP	100	91-11-08	085799	CENTER FOR ENVIRONMENTAL	10,275.00	.00
11	AP	100	91-11-08	085799	CENTER FOR ENVIRONMENTAL	4,929.00	.00
11	AP	100	91-11-08	085812	HOLCOMB ENVIRONMENTAL SRV	8,790.00	.00
11	AP	100	91-11-08	085812	HOLCOMB ENVIRONMENTAL SRV	824.51	.00

CUMULATIVE GENERAL LEDGER
 THE TOBACCO INSTITUTE INC.
 PERIOD ENDING 12-31-91

1302 7301 0000 PROFESSIONAL FEES

MO	JL	ENT. NO.	CHECK DATE	CHECK NUMBER	VENDOR OR DESCRIPTION	DEBIT AMOUNT	CREDIT AMOUNT
11	AP	100	91-11-08	085828	REASOR, MARK J., PHD	5,337.50	.00
11	AP	100	91-11-19	085927	PAUL, HASTINGS, JANOFSKY	5,798.81	.00
11	AP	100	91-11-19	085958	COVINGTON & BURLING	1,640.00	.00
11	AP	100	91-11-19	085976	MECKLER ENGINEERS GROUP,	12,453.40	.00
11	AP	100	91-11-22	085999	COVINGTON & BURLING	193,160.51	.00
11	AP	100	91-11-22	086036	COVINGTON & BURLING	2,207.35	.00
11	AP	100	91-11-27	086379	COVINGTON & BURLING	1,238.40	.00
11	AP	100	91-11-27	086379	COVINGTON & BURLING	2,304.70	.00
					NET	281,677.23	.00

CLOSING BALANCE 2,148,192.99

1302 7301 0000 PROFESSIONAL FEES

MO	JL	ENT. NO.	CHECK DATE	CHECK NUMBER	VENDOR OR DESCRIPTION	DEBIT AMOUNT	CREDIT AMOUNT
					OPENING BALANCE	2,148,192.99	
					OPENING BALANCE	2,148,192.99	
12	GL	800		0	P.N. LEE STATISTICS WIRE	4,598.75	.00
12	AP	100	91-12-03	086427	TOLLISON, ROBERT D.	35,000.00	.00
12	AP	100	91-12-06	086493	COVINGTON & BURLING	16,711.80	.00
12	AP	100	91-12-06	086493	COVINGTON & BURLING	10,050.00	.00
12	AP	100	91-12-06	086493	COVINGTON & BURLING	16,810.00	.00
12	AP	100	91-12-06	086493	COVINGTON & BURLING	1,150.89	.00
12	AP	100	91-12-06	086493	COVINGTON & BURLING	29,650.00	.00
12	AP	100	91-12-06	086493	COVINGTON & BURLING	.00	1,150.89
12	AP	100	91-12-06	086493	COVINGTON & BURLING	1,550.89	.00
12	AP	100	91-12-06	086524	COVINGTON & BURLING	1,680.50	.00
12	AP	100	91-12-06	086525	COVINGTON & BURLING	6,097.71	.00
12	AP	100	91-12-06	086532	FLAMM, W. GARY	300.00	.00
12	AP	100	91-12-06	086532	FLAMM, W. GARY	2,725.00	.00
12	AP	100	91-12-06	086556	REASOR, MARK J., PHD	1,050.00	.00
12	AP	100	91-12-06	086556	REASOR, MARK J., PHD	11,243.75	.00
12	AP	100	91-12-10	086571	COVINGTON & BURLING	11,890.30	.00
12	AP	100	91-12-10	086571	COVINGTON & BURLING	10,500.00	.00
12	AP	100	91-12-10	086571	COVINGTON & BURLING	19,993.90	.00
12	AP	100	91-12-10	086571	COVINGTON & BURLING	29,300.00	.00
12	AP	100	91-12-10	086571	COVINGTON & BURLING	2,949.22	.00
12	AP	100	91-12-10	086571	COVINGTON & BURLING	5,000.00	.00
12	AP	100	91-12-10	086573	HOLCOMB ENVIRONMENTAL SRV	25,325.00	.00
12	AP	100	91-12-10	086573	HOLCOMB ENVIRONMENTAL SRV	6,504.25	.00
12	AP	100	91-12-10	086574	MECKLER ENGINEERS GROUP,	15,105.00	.00
12	AP	100	91-12-10	086574	MECKLER ENGINEERS GROUP,	10,849.60	.00
12	AP	100	91-12-10	086612	COVINGTON & BURLING	5,282.12	.00
12	AP	100	91-12-13	086667	COVINGTON & BURLING	26,900.00	.00
12	AP	100	91-12-13	086667	COVINGTON & BURLING	3,656.25	.00

CUMULATIVE GENERAL LEDGER
 THE TOBACCO INSTITUTE INC.
 PERIOD ENDING 12-31-91

MO	JL	ENT. NO.	CHECK DATE	CHECK NUMBER	VENDOR OR DESCRIPTION	DEBIT AMOUNT	CREDIT AMOUNT
1302 7301 0000 PROFESSIONAL FEES							
12	AP	100	91-12-13	086667	COVINGTON & BURLING	1,376.55	.00
12	AP	100	91-12-13	086667	COVINGTON & BURLING	9,000.00	.00
12	AP	100	91-12-13	086667	COVINGTON & BURLING	30,000.00	.00
12	AP	100	91-12-13	086667	COVINGTON & BURLING	30,285.03	.00
12	AP	100	91-12-13	086667	COVINGTON & BURLING	38,787.00	.00
12	AP	100	91-12-13	086667	COVINGTON & BURLING	42,197.00	.00
12	AP	100	91-12-13	086667	COVINGTON & BURLING	10,125.00	.00
12	AP	100	91-12-13	086669	FLEISHMAN-HILLARD, INC.	192.45	.00
12	AP	100	91-12-13	086669	FLEISHMAN-HILLARD, INC.	591.39	.00
12	AP	100	91-12-13	086673	HOLCOMB ENVIRONMENTAL SRV	68,000.00	.00
12	AP	100	91-12-13	086674	JAMES SAVARESE	3,995.00	.00
12	AP	100	91-12-13	086674	JAMES SAVARESE	5,000.00	.00
12	AP	100	91-12-13	086680	PAUL, HASTINGS, JANOFSKY	2,037.25	.00
12	AP	100	91-12-13	086747	PER-MED CORPORATION	350.00	.00
12	AP	100	91-12-13	086748	PETERSON ASSOCIATES	12,500.00	.00
12	AP	100	91-12-21	086864	COVINGTON & BURLING	29,950.00	.00
12	AP	100	91-12-21	086864	COVINGTON & BURLING	29,200.00	.00
12	AP	100	91-12-21	086864	COVINGTON & BURLING	9,598.50	.00
12	AP	100	91-12-21	086864	COVINGTON & BURLING	9,250.00	.00
12	AP	100	91-12-28	086948	COVINGTON & BURLING	75,000.00	.00
12	AP	100	91-12-28	086949	OGILVY ADAMS & RINEHART	60,000.00	.00
12	AP	100	91-12-28	086991	JAMES SAVARESE	16,000.00	.00
12	AP	100	91-12-31	087046	COVINGTON & BURLING	74,830.26	.00
12	AP	100	91-12-31	087047	COVINGTON & BURLING	75,000.00	.00
					NET	945,140.36	1,150.89
					CLOSING BALANCE	3,092,182.46	
1302 7501 0000 SUPPORT TOB & OTHER ORGS							
					OPENING BALANCE	.00	
12	AP	100	91-12-31	087058	TOBACCO INDUSTRY LABOR	129,000.00	.00
12	AP	100	91-12-31	087058	TOBACCO INDUSTRY LABOR	.00	129,000.00
12	AP	100	91-12-31	087058	TOBACCO INDUSTRY LABOR	55,000.00	.00
					NET	184,000.00	129,000.00
					CLOSING BALANCE	55,000.00	