



Altria Group, Inc.  
6601 West Broad Street  
Richmond, VA 23230

August 8, 2008



Technical Director – File Reference No. 1600-100  
Financial Accounting Standards Board  
401 Merritt 7  
P.O. Box 5116  
Norwalk, CT 06856-5116

LETTER OF COMMENT NO. 110

**Comment to Proposed Amendments to FAS No. 5.**

Dear Sir or Madam:

I am the Corporate Secretary of Altria Group, Inc. (“Altria”) and responsible for Altria’s compliance with state and federal securities laws. Specifically, I supervise Altria’s SEC reporting and the preparation of the disclosure of contingencies in the notes to the financial statements.

I have studied the proposed amendments to the current Financial Accounting Standard No. 5 (“FAS No. 5”) that were issued by the Financial Accounting Standards Board (“Board”) on June 5, 2008 (the “Proposed Rule”) and the related request for comment. I am submitting this letter of comment on behalf of Altria to express our concern that the Proposed Rule would not improve existing disclosures and would in fact mislead investors by requiring unnecessarily lengthy financial footnotes setting out worst case scenarios that run contrary to our decades-long experience in litigation and that no one reasonably anticipates.

Because of our concerns regarding the Proposed Rule, Altria supports the ABA’s opposition to the Proposed Rule expressed in its comment letter to the Board issued on August 5, 2008, particularly, the ABA’s objection to the required disclosure of claim amounts, estimates of maximum potential loss, outcome assessments, and factors affecting the outcome of litigation. Altria supports the ABA’s view that the expanded disclosure under the Proposed Rule would be misleading to investors, virtually impossible to implement and would have grave unintended consequences.

Altria believes that the Proposed Rule, if implemented, would abandon a regime that has worked well for decades and replace it with a regime that would alter the course of the underlying litigation and create further litigation, all without improving investor understanding of litigation risk.

Sincerely yours,

Sean X. McKessy  
Corporate Secretary  
Altria Group, Inc.