

EXHIBIT 3

DOUGLAS F. GANSLER
Attorney General



KATHERINE WINFREE
Chief Deputy Attorney General

JOHN B. HOWARD, JR.
Deputy Attorney General

Fax No.: (410) 576-7036

TELECOPIER NO.

STATE OF MARYLAND
OFFICE OF THE ATTORNEY GENERAL

Telephone No.: (410) 576-6311

WRITER'S DIRECT DIAL NO.

May 1, 2007

Barry M. Meyer, Chair & CEO
Warner Bros. Entertainment
4000 Warner Blvd
Burbank, CA 91522

Dear Mr. Meyer :

On several occasions since the summer of 2003, as many as forty-one State Attorneys General have called upon Universal Studios (Universal) and its trade association, the Motion Picture Association of America (MPAA), to take a leadership role in protecting the lives of all of our children by eliminating tobacco brand appearances in all movies and by eliminating depictions of smoking in youth-rated movies.

By letter dated October 6, 2006, MPAA President Dan Glickman, on behalf of Universal and the other MPAA member companies, made a commitment to the Attorneys General to obtain recommendations from the Harvard School of Public Health (HSPH) on how to "best address the issue of tobacco in motion pictures and its potential impact on youth and smoking," to gain a consensus among the MPAA's member companies on the recommendations, and then to begin implementing them.

On April 3, 2007, HSPH publicly released the unequivocal recommendation made in February 2007 by Dean Barry Bloom, Associate Dean Jay Winsten and Dr. Jonathan Samet, Chair, Department of Epidemiology, Johns Hopkins Bloomberg School of Public Health to Warner Bros. and the other MPAA member companies:

[MPAA President] Dan Glickman's letter to the State Attorneys General on Oct. 6, 2006 indicated that the MPAA was prepared to consider recommendations from the Harvard School of Public Health, and we are appreciative of this opportunity and responsibility. Based on the compelling body of available scientific evidence, we make a single, simple recommendation:

Take substantive and effective action to eliminate the depiction

200 Saint Paul Place ❖ Baltimore, Maryland 21202-2021

Main Office (410) 576-6300 ❖ Main Office Toll Free (888) 743-0023 ❖ D.C. Metro (301) 470-7534

Consumer Complaints and Inquiries (410) 528-8662 ❖ Health Advocacy Unit/Billing Complaints (410) 528-1840

Health Advocacy Unit Toll Free (877) 261-8807 ❖ Homebuilders Division Toll Free (877) 259-4525 ❖ Telephone for Deaf (410) 576-6372

www.oag.state.md.us

Barry M. Meyer, Chair & CEO

May 1, 2007

Page 2

of tobacco smoking from films accessible to children and youths, and take leadership and credit for doing so. Don't ignore the issue or put a fig leaf on it, like a descriptor on DVDs, that would be the equivalent of the tobacco industry cynically putting smoking warnings on cigarette packages. For industry leadership to have real impact we would hope your message would be clear, simple, and publicly accountable. And we ask all the major studios and guilds to agree to use their leadership to make it their policy.

Thank you for not smoking.¹

As demonstrated in its February 2007 presentation, HSPH's recommendation is based on a compelling body of peer-reviewed scientific research that demonstrates that viewing smoking in movies, after controlling for all other known contributing factors, promotes smoking initiation among adolescents. Although we have been sharing this same research with the MPAA and its member companies since 2003, we hope that this most recent confirmation by HSPH will finally move the studios and the MPAA to stop exposing youth to depictions of smoking in movies.

Dean Bloom succinctly reviewed the following context in which he called upon the movie industry to demonstrate leadership by taking four specific actions that "we know would achieve the goal of eliminating smoking in youth rated films":

You should know the context: There are other major players out there – Attorneys General, NGO's, The American Medical Association, WHO, advocacy groups, parent, religious and even shareholders groups strongly advocating against smoking in films. This Anti-smoking Coalition has proposed Four Actions that we know would achieve the goal of eliminating smoking in youth rated films. As you will have seen in their ad in Wednesday's Variety, their proposals are to:

1. Rate new smoking movies "R" except if reflects clear dangers or to portray historical figure
2. Certify no payoffs or placements from the tobacco industry

¹ www.hsph.harvard.edu/mpaa/ (Emphasis added.)

Barry M. Meyer, Chair & CEO

May 1, 2007

Page 3

3. Provide strong anti-smoking ads in any film with smoking.

4. Stop identifying tobacco brands

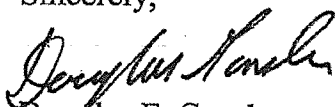
http://www.smokefreemovies.ucsf.edu/ourads/ad_sfm42_variety.htm

In light of the research mentioned above, each time Warner Bros. releases another movie that depicts smoking, it does so with the full knowledge of the harm it will bring to children who watch it. This is particularly disturbing given that of all U.S. movies released during 1999-2006, three-quarters of PG-13 movies and more than a third of movies rated G or PG depicted smoking.² And as Dean Bloom noted in his presentation, a survey by the American Medical Association Alliance found that 70% of adults support an R rating for films with smoking.³

As we have said since our first letter to the late former MPAA President Jack Valenti in August 2003, "The motion picture industry . . . is uniquely situated to bring about sweeping change to prevent youth smoking. . . We are hopeful you will use your best efforts . . . to rally the motion picture industry to move from being a source of the problem to being recognized as a critically important force in solving the nation's deadly problem of youth smoking."

We urge you to fulfill your commitment to implement the HSPH recommendation that studios eliminate the depiction of tobacco use from films accessible to children and youth. There is simply no justification for further delay.

Sincerely,



Douglas F. Gansler

Attorney General of Maryland

² Jonathan R. Polansky, Stanton Glantz, PhD, *First-Run Smoking Presentations in Movies 1999-2006* (San Francisco, CA: Center for Tobacco Control Research and Education, University of California, San Francisco, April 2007) <http://www.smokefreemovies.ucsf.edu>.

³ The survey results are available at www.ssrc.msstate.edu/socialclimate.

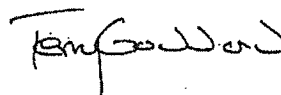
Barry M. Meyer, Chair & CEO

May 1, 2007

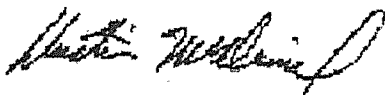
Page 4



Talis J. Colberg
Attorney General of Alaska



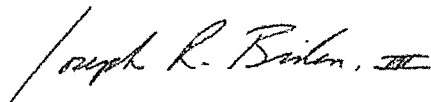
Terry Goddard
Attorney General of Arizona



Dustin McDaniel
Attorney General of Arkansas



Richard Blumenthal
Attorney General of Connecticut



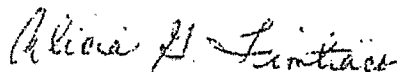
Joseph R. "Beau" Biden III
Attorney General of Delaware



Linda Singer
Attorney General of District of Columbia



Bill McCollum
Attorney General of Florida



Alicia G. Limtiaco
Attorney General of Guam



Mark J. Bennett
Attorney General of Hawaii



Lisa Madigan
Attorney General of Illinois



Tom Miller
Attorney General of Iowa

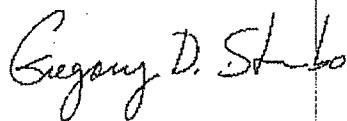


Paul Morrison
Attorney General of Kansas

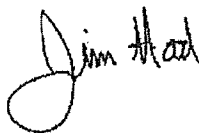
Barry M. Meyer, Chair & CEO

May 1, 2007

Page 5



Gregory D. Stumbo
Attorney General of Kentucky



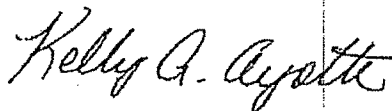
Jim Hood
Attorney General of Mississippi



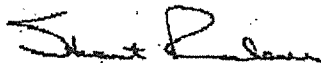
Jeremiah W. Nixon
Attorney General of Missouri



Catherine Cortez Mastro
Attorney General of Nevada



Kelly Ayotte
Attorney General of New Hampshire



Stuart Rabner
Attorney General of New Jersey



Gary King
Attorney General of New Mexico



Andrew Cuomo
Attorney General of New York



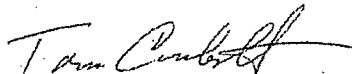
Marc Dann
Attorney General of Ohio



W.A. Drew Edmondson
Attorney General of Oklahoma



Hardy Myers
Attorney General of Oregon



Tom Corbett
Attorney General of Pennsylvania

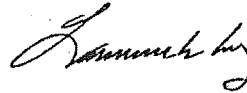
Barry M. Meyer, Chair & CEO

May 1, 2007

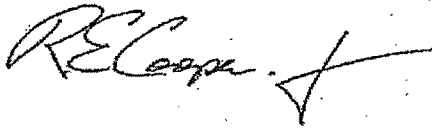
Page 6



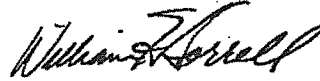
Patrick Lynch
Attorney General of Rhode Island



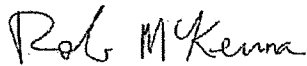
Lawrence Long
Attorney General of South Dakota



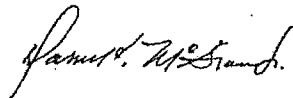
Robert E. Cooper Jr.
Attorney General of Tennessee



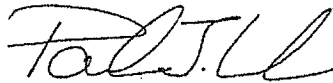
William H. Sorrell
Attorney General of Vermont



Rob McKenna
Attorney General of Washington



Darrell V. McGraw Jr.
Attorney General of West Virginia



Pat Crank
Attorney General of Wyoming