

EXHIBIT 5



**MOTION PICTURE ASSOCIATION
OF AMERICA, INC.
1600 EYE STREET, NORTHWEST
WASHINGTON, D.C. 20006
202-293-1966**

**Dan Glickman
CHAIRMAN
AND
CHIEF EXECUTIVE OFFICER**

May 10, 2007

Douglas F. Gansler
Attorney General
State of Maryland
Office of the Attorney General
200 Saint Paul Place
Baltimore, MD 21202-2021

VIA E-MAIL & FACSIMILE

Dear General Gansler:

On behalf of the Chief Executive Officers of my member companies, I am writing in response to your letter of May 1, 2007 and the letter you signed along with 31 other State Attorneys General.

To reiterate previous correspondence and conversations, MPAA has assumed a leadership role to determine how we can best address the issue of smoking in motion pictures.

There are actions MPAA is now implementing. We have updated and clarified the motion picture rating rules for the MPAA/NATO jointly operated Classification and Rating Administration (CARA),

which certifies each motion picture with one of the familiar G, PG, PG-13, R and NC-17 ratings. The rating board is now considering smoking as a factor along side other factors including violence, sexual situations and language in films. I have attached a statement from CARA that details this change.

I am also pleased to inform you that MPAA is joining forces with Hollywood Unfiltered, which focuses on education and raising the awareness of the dangers of smoking among filmmakers and ways they can address this unique public health threat. Also attached, is a statement that describes this new partnership. We will play a key leadership role in expanding this entertainment industry pilot project. MPAA and my member companies pledge our commitment to education and awareness in this worthwhile program.

We also propose working with you and your colleagues to actively support efforts to ensure state-funded smoking prevention and cessation campaigns are resurrected and continued. As you know, most of this money is transferred directly into state general funds and is not being used as it was originally intended. However, there are exceptions. For example, we are aware of the campaign in Maine that resulted in a significant reduction in youth smoking.

Regarding reduction in youth smoking, it is interesting to note that the most recent National Institute of Health-funded University of Michigan study completed in December 2006, which surveys 50,000 eighth, tenth and twelfth graders in 400 secondary schools every year, indicates that smoking continues to decline. Daily smoking rates for eighth graders were down from 9.3% in 2005 to 8.7% in 2006, for tenth graders from 14.9% to 14.5% and for twelfth graders from 23.2% to 21.6%. The study said that “no one of these changes was large enough to be statistically significant, but the three in combination were.” The percent of smoking during a monthly period was down about 60%, 50% and 40% in grades eight, ten and twelve, respectively, the study also

reported. We hope we can contribute to the continuing decline in youth smoking.

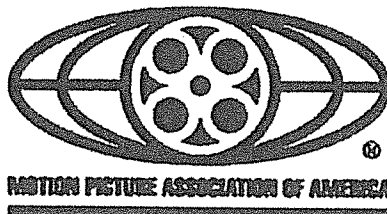
While remaining mindful of the importance of freedom of expression in our industry, a number of my member companies are firmly committed to engaging writers, directors, actors and other talent in discussions regarding the depiction of smoking on film, in an effort to reduce such depictions, especially in motion pictures directed to a young audience. These discussions have already resulted in tangible reductions of smoking and tobacco depictions, and we expect even more progress in the future.

I am ready to discuss this further with you and your colleagues at any time. Also, please don't hesitate to call me or Vans Stevenson, with whom you have been working for several years.

Sincerely,



Copies: State Attorneys General
Member Company CEOs
Bob Pisano, MPAA President & COO
Nick Counter, President, Alliance of Motion Picture &
Television Producers
Greg Frazier, MPAA Executive Vice President
Vans Stevenson, MPAA Senior Vice President



FOR IMMEDIATE RELEASE

Thursday, May 10, 2007

FILM RATINGS TO CONSIDER SMOKING AS A FACTOR

Los Angeles -- The Motion Picture Association of America (MPAA) today announced that the rating system is enhancing the amount of information provided to parents on the issue of smoking in films. In the past, illegal teen smoking has been a factor in the rating of films, alongside other parental concerns such as sex, violence and adult language. Now, all smoking will be considered and depictions that glamorize smoking or movies that feature pervasive smoking outside of an historic or other mitigating context may receive a higher rating.

MPAA Chairman and CEO Dan Glickman and John Fithian, the chief executive of the National Association of Theater Owners (NATO), jointly oversee the Classification and Ratings Administration. Today, Glickman issued the following statement:

"The MPAA film ratings system has existed for nearly 40 years as an educational tool for parents to assist them in making decisions about what movies are appropriate for their children. It is a system that is designed to evolve alongside modern parental concerns. I am pleased that this system continues to receive overwhelming approval from parents, and is consistently described as a valuable tool they rely upon in making movie-going decisions for their families."

"With that in mind, the ratings board chaired by Joan Graves will now consider smoking as a factor—among many other factors, including violence, sexual situations and language—in the rating of films. Clearly, smoking is increasingly an unacceptable behavior in our society. Clearly, there is broad awareness of smoking as a unique public health concern due to nicotine's highly addictive nature, and no parent wants their child to take up the habit. The appropriate response of the rating system is to give more information to parents on this issue.

"This action is an extension of our current practice of factoring under-age smoking into the rating of films. Now, all smoking will be a consideration in the ratings process. Three questions will have particular weight for our ratings board when considering smoking in a

film: Is the smoking pervasive? Does the film glamorize smoking? And, is there an historic or other mitigating context? Additionally, when a film's rating is affected by the depiction of smoking, that rating will now include phrases such as 'glamorized smoking' or 'pervasive smoking.' This ensures specific information is front and center for parents as they make decisions for their kids.

"Some have called for a 'mandatory R' rating on all films that contain any smoking. We do not believe such a step would further the specific goal of providing information to parents on this issue. Unfortunately, the debate on this extreme proposal has become heavily politicized, and many inaccurate statements have been made. While those pushing this proposal are no doubt well-intentioned, it is important that there is an accurate understanding of the declining prevalence of smoking in non-R rated films. The rating board has comprehensively reviewed depictions of smoking in every rated film over the past several years. From July 2004 to July 2006, the percentage of films that included even a fleeting glimpse of smoking dropped from 60 percent to 52 percent. Of those films, 75 percent received an 'R' rating for other factors. So, three out of every four films that contained any smoking at all over the past few years are already rated 'R.'

"In our regular dialogue with parents, they frequently note that depictions of smoking in films have significantly declined in recent years. They often tell us that they cannot recall a recent incident in which they took their child to a G, PG or PG-13 film and found a scene involving smoking that was objectionable. Moreover, parents are very clear to us that they—not the industry and certainly not the government—should determine what is appropriate viewing for their kids. What they want is information, and that is the action we are now taking."

About the MPAA

The Motion Picture Association of America, Inc. (MPAA) serves as the voice and advocate of the American motion picture, home video and television industries from its offices in Los Angeles and Washington, D.C. Its members include: Buena Vista Pictures Distribution; Paramount Pictures; Sony Pictures Entertainment Inc.; Twentieth Century Fox Film Corporation; Universal City Studios LLLP; and Warner Bros. Entertainment Inc.

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For more information, contact:

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to be creative, to connect with their audience and to carry on—each in their own way—this industry’s proud tradition of social responsibility.”

Glickman credited both the Entertainment Industry Foundation and the Directors Guild for their early leadership. To date, the Foundation and its many partners have already invested millions of dollars in *Hollywood Unfiltered* and *Picture Quitting*. In the past 18 months, their accomplishments include: 1) Expanding *Picture Quitting* from a pilot program to a comprehensive smoking cessation program, offering counseling, medication and ongoing support services, now available to 100,000 members of the entertainment industry. The success rates of *Picture Quitting* are more than twice the national average for quit smoking programs. 2) The group produced a national public service announcement featuring legendary Hollywood photographer Phil Stern, a former smoker, who now suffers from emphysema, and acclaimed movie director Brett Ratner to urge a new generation to seek out the facts about smoking and encourage smokers to get help if they want to quit. 3) Educational materials have been distributed throughout the entertainment community raising awareness about the ways they can make a difference.

Glickman specifically cited producer Lindsay Doran and directors Rob Reiner, Michael Apter, Taylor Hackford, Steven Soderbergh, and LeVar Burton who have long practiced and promoted *Hollywood Unfiltered’s* principles. He also emphasized that no MPAA studio accepts money for tobacco-related product placement. “We had a ratings announcement this week that puts more information into the hands of parents and sends a message that we’re going to be careful in the rating of films not to glorify smoking in front of our kids. This is a next step that gives everyone in the industry the opportunity to play a more active role. The MPAA is proud to stand with the Entertainment Industry Foundation, the directors and other creative guilds and the AMPTP in promoting these efforts.”

About the Entertainment Industry Foundation

The Entertainment Industry Foundation, as a philanthropic leader of the entertainment industry, has distributed hundreds of millions of dollars and provided countless volunteer hours to raise awareness and funds for critical health, education and social issues. For more information please visit www.eifoundation.org.

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About the AMPTP

Since 1982, The Alliance of Motion Picture & Television Producers (AMPTP) has been the primary trade association with respect to labor issues in the motion picture and television industry. The AMPTP negotiates 80 industry-wide collective bargaining agreements on behalf of over 350 motion picture and television producers (member companies include studios, broadcast networks, certain cable networks and independent producers).