



The Directors
Advanced Technologies (Cambridge) Limited
Globe House
4 Temple Place
London, WC2R 2PG

05 June 2015

Dear Sirs,

Statement of Circumstances connected with ceasing to hold office as Auditors

In accordance with Section 519 of the Companies Act 2006, we set out below the circumstances connected with our ceasing to hold office as auditors of Advanced Technologies (Cambridge) Limited, registered number 00098062 (the "Company"), with effect from 05 June 2015

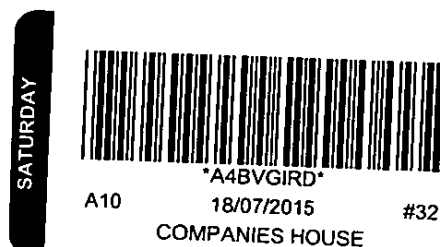
A claim has been made by a fellow subsidiary of British American Tobacco plc ("BAT") against the UK firm of PricewaterhouseCoopers LLP ("PwC"). This claim, which BAT say has been assigned to the BAT subsidiary, relates to work carried out by PwC a number of years ago for a third party and does not relate to any work undertaken as part of our audit of the BAT Group of companies, including the Company

The legal proceedings are being pursued and PwC has notified the Company that, in these circumstances, following the completion of BAT's audit tender process and the statutory audits, we are resigning as auditors

Yours faithfully,

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP



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