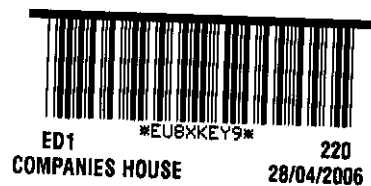


British American Tobacco Israel Limited
(formerly British American Tobacco Turkey Limited)

Registered Number: 1847742

Financial Statements

For the year ended 31 December 2005



British American Tobacco Israel Limited
(formerly British American Tobacco Turkey Limited)

Balance Sheet as at 31 December 2005

	<i>Note</i>	2005 £	2004 £
Current assets			
Debtors: amounts owed by group undertakings		1,000	1,000
		1,000	1,000
Capital and reserves			
Called up share capital	3	1,000	1,000
Profit and loss account		-	-
Total equity shareholders' funds		1,000	1,000

On 1 September 2005, the shares of the Company were transferred from Weston Investment Company Limited to British American Tobacco International Holdings (UK) Limited.

On 5 September 2005, the Company changed its name from British American Tobacco Turkey Limited to British American Tobacco Israel Limited.

For the year ended 31 December 2005 the Company was entitled to the exemption under section 249AA(1) of the Companies Act 1985.

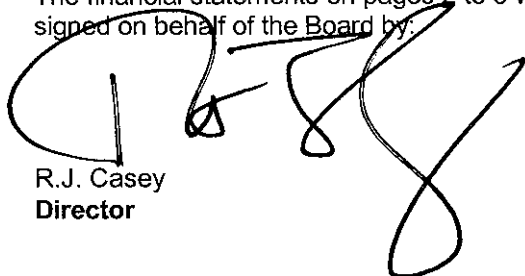
Members have not required the Company to obtain an audit in accordance with section 249(B)(2) of the Companies Act 1985.

The Directors acknowledge their responsibility for:

- (i) ensuring the Company keeps accounting records which comply with section 221; and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the Company as at the end of the financial year, in accordance with section 226, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the Company.

The Company was dormant throughout the year.

The financial statements on pages 2 to 3 were approved by the Directors on 21 April 2006 and signed on behalf of the Board by:



R.J. Casey
Director

The notes on page 3 form an integral part of these accounts.

British American Tobacco Israel Limited
(formerly British American Tobacco Turkey Limited)

Notes to the Accounts – 31 December 2005

1 Accounting policies

A summary of the principal accounting policies is set out below.

(1) Basis of accounting

The financial statements have been prepared in accordance with United Kingdom Generally Accepted Accounting Principles and under the historical cost convention.

2 Directors' emoluments and employee information

The Directors did not receive any emoluments during the year or during the preceding year. No staff were employed by the Company during the year, or during the preceding year.

3 Share capital

The share capital of the Company is as follows:

Ordinary shares of £1 each	2005	2004
Authorised - value	£1,000	£1,000
- number	1,000	1,000
Allotted, called up and fully paid		
- value	£1,000	£1,000
- number	1,000	1,000

4 Parent undertakings

The Company's ultimate parent undertaking is British American Tobacco p.l.c. being incorporated in the United Kingdom and registered in England and Wales. Its immediate parent undertaking was Weston Investment Company Limited for the period 1 January 2005 to 1 September 2005 from which date its immediate parent undertaking became British American Tobacco International Holdings (UK) Limited. Group accounts are prepared only at the British American Tobacco p.l.c. level.

5 Copies of the Report and Accounts

Copies of the Report and Accounts of British American Tobacco p.l.c. may be obtained from:

The Company Secretary
Globe House
4 Temple Place
London
WC2R 2PG