



The Directors
Companies listed in Appendix 1
Globe House
4 Temple Place
London, WC2R 2PG

11 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 the companies listed in Appendix 1 (the "Companies"), with effect from 11 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 Companies.

The legal proceedings are being pursued and PwC has notified the Companies 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



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PricewaterhouseCoopers LLP is a limited liability partnership registered in England with registered number OC303525. The registered office of PricewaterhouseCoopers LLP is 1 Embankment Place, London WC2N 6RH. PricewaterhouseCoopers LLP is authorised and regulated by the Financial Conduct Authority for designated investment business.



Appendix 1

Company Name	Registered Number
American Cigarette Company (Overseas) Limited	01636764
Ardath Tobacco Company Limited	00214538
Benson & Hedges (Overseas) Limited	00355074
Carreras Limited	00384818
Murray, Sons & Company Limited	R0000547
Peter Jackson (Overseas) Limited	00292169
The London Tobacco Company Limited	02761030
British American Tobacco (Serbia) Limited	02725113
British American Tobacco Peru Holdings Limited	04637516