



The Directors
British American Tobacco (2009) Limited
Globe House
4 Temple Place
London
WC2R 2PG

17 September 2015

Dear Sirs,

Notice of resignation as auditors

In accordance with Section 516 of the Companies Act 2006 (the Act), we give notice that we are resigning as auditors of British American Tobacco (2009) Limited, registered number 07069075 with effect from 17 September 2015, which is before the end of our term of office

We enclose our statement of circumstances in accordance with Section 519 of the Act

Yours faithfully,

A handwritten signature in black ink, appearing to read 'PricewaterhouseCoopers LLP'.

PricewaterhouseCoopers LLP



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