Price Waterhouse



The Boards of Directors of:

Advanced Technologies (Cambridge) Limited

British-American Tobacco (Holdings) Limited

B.A.T. Cambodia (Investments) Limited

B.A.T. (U.K. and Export) Limited

BATUS Holdings Inc.

British American Tobacco (Investments) Limited

British American Tobacco (Turkey) Investments Limited

Brown & Williamson Limited

Companhia Continental de Cigarros Limited

Louisville Securities Limited

The Raleigh Investment Company Limited

Weston Investment Company Limited

Millbank

Knowle Green

Staines

Middlesex TW18 1DY

24 August 1998

Company Reg.No. 00098062

Company Reg No. 00262254

Company Reg No. 03094833

Company Reg No. 00239762

Company Reg No. FC 15377

Company Reg.No. 00074974

Company Reg No. 03471355

Company Reg No. 00228560

Company Reg No. 00128939

Company Reg No. 03015916

Company Reg.No. FC 2675

Company Reg No. 00179244

Dear Sirs

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed that the new firm, PricewaterhouseCoopers will be replacing us as auditors. In accordance with Section 392 of the Companies Act 1985 we give notice that we are resigning as auditors of each of the companies to which this letter is addressed, with effect from 2 September 1998.

In accordance with Section 394 of the Companies Act 1985, we confirm with respect to each of the companies to which this letter is addressed that there are no circumstances connected with our ceasing to hold office as auditors to the companies that we consider should be brought to the attention of the companies members or creditors.

Yours faithfully

PRICE WATERHOUSE

RUS/AL/slb



Offices at Abergeen, Birmingham, Bristol, Cardiff, Edinburgh, Glasgow, Hull, Leeds, Leicester, London, Manchester, Middlesbrough, Newcastle, Nottingnam, St. Albans, Southampton and Windsor

The partnership's principal place of business is at Southwark Towers. 32 London Bridge Street. London SE1 9SY where a list of the partners' names is available for inspection. The firm is authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.