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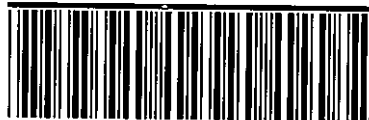
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Annual Return



COMPANIES HOUSE

THE REGISTRAR OF COMPANIES
COMPANIES HOUSE
CROWN WAY
CARDIFF
CF4 3UZ



A38 *AA6J85J5* 615
COMPANIES HOUSE 21/04/98

of company number 00074974

R

company name
BRITISH-AMERICAN TOBACCO COMPANY
LIMITED

company type
PRIVATE COMPANY LIMITED BY SHARES

This form should be completed in black.

The information printed below is taken from Companies House records as at 10/04/98
If this information requires amendment use the spaces opposite.

Date of this return (See note 1)

The information in this return should be made up to a date not later than

Day	Month	Year
28	02	98

If you are making the return up to an earlier date, show the date here. Please note that the form must be delivered to Companies House within 28 days of this earlier date.

Day	Month	Year

Date of next return (See note 2)

If you wish to make your next return to a date earlier than the anniversary of this return please show the date here. Companies House will then send a form at the appropriate time.

Day	Month	Year

Registered Office (See note 3)

This is the address registered by Companies House.

MILLBANK
KNOWLE GREEN
STAINES
MIDDLESEX TW18 1DY

Principal business activities (See note 4)

Trade classification is
7415 MANAGEMENT ACTIVITIES HOLDING COMPS

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If the code cannot be determined from the notes, give a brief description of principal activity.

00074974

If the information shown needs amendment, give details below and, for secretary and director particulars, the date of any change.

Register of members (See note 5)

The register is kept at

REGISTERED OFFICE

Register of debenture holders (See note 6)

Any register of debenture holders (or duplicate) is kept at

Company Secretary (See note 7)

Particulars of a new secretary **must** be notified on form 288.

PHILIP MICHAEL
COOK
25 TOWNSEND ROAD
HARPENDEN
HERTFORDSHIRE AL5 4BG

Day	Month	Year

 Date of any change.

If this person has ceased to be secretary, please state when.

Day	Month	Year

 Date of resignation.

Directors (See note 7)

Particulars of a new director **must** be notified on form 288.

PAUL NICHOLAS
ADAMS
LONGFIELD HOUSE AUSTENWOOD LANE
GERRARDS CROSS
BUCKINGHAMSHIRE SL9 8SF

Day	Month	Year

 Date of any change.

Date of Birth:- 12/03/53
Nat:BRITISH
Occ:TOBACCO MANUFACTURER

If this person has ceased to be director, please state when.

Day	Month	Year

 Date of resignation.

Show any relevant current and previous directorships.

SEE ATTACHED

If the information shown needs amendment, give details below and the date of any change.

Directors - continued

Particulars.

KEITH SILVESTER
DUNT
MULBERRIES
55A CHILBOLTON AVENUE
WINCHESTER
HAMPSHIRE SO22 5HJ

Date of Birth:- 16/12/47
Nat:BRITISH
Occ:TOBACCO MANUFACTURER

If this person has ceased to be director, please state when.

Show any relevant current and previous directorships.

Day Month Year

Day	Month	Year

Date of any change.

Day Month Year

Day	Month	Year

Date of resignation.

SEE ATTACHED

Particulars.

ULRICH GEORG VOLKER
HERTER
97 ABINGDON ROAD
LONDON
W8 6QU

Date of Birth:- 21/01/42
Nat:GERMAN
Occ:ECONOMIST

If this person has ceased to be director, please state when.

Show any relevant current and previous directorships.

Day Month Year

Day	Month	Year

Date of any change.

Day Month Year

Day	Month	Year

Date of resignation.

SEE ATTACHED

Particulars.

ANTHONY CAMERON
JOHNSTON
8 HOLT WOOD ROAD
OXSHOTT
LEATHERHEAD
SURREY KT22 0SJ

Date of Birth:- 20/06/47
Nat:BRITISH
Occ:TOBACCO MANUFACTURER

If this person has ceased to be director, please state when.

Show any relevant current and previous directorships.

Day Month Year

Day	Month	Year

Date of resignation.

SEE ATTACHED

If the information shown needs amendment, give details below and the date of any change.

Directors - continued

Particulars.

EARL EUGENE
KOHNHORST
82 CAMPDEN HILL COURT
HOLLAND STREET
LONDON
W8 7HN

Date of Birth:- 15/04/47
Nat:AMERICAN
Occ:EXECUTIVE

If this person has ceased to be director, please state when.

Show any relevant current and previous directorships.

Day Month Year

Day	Month	Year

Date of any change.

Day Month Year

Day	Month	Year

Date of resignation.

SEE ATTACHED

Particulars.

JIMMI
REMBISZEWSKI #
NW3

Date of Birth:- 20/01/51
Nat:GERMAN
Occ:TOBACCO MANUFACTURER

If this person has ceased to be director, please state when.

Show any relevant current and previous directorships.

Day Month Year

Day	Month	Year

Date of any change.

Day Month Year

Day	Month	Year

Date of resignation.

SEE ATTACHED

Particulars.

DAVID GEORGE
STEVENS
WARWICK HOUSE THE BEECHES
BERRY LANE
CHORLEY WOOD
HERTFORDSHIRE WD3 5DT

Date of Birth:- 13/02/42
Nat:BRITISH
Occ:COMPANY DIRECTOR

If this person has ceased to be director, please state when.

Show any relevant current and previous directorships.

Day Month Year

Day	Month	Year

Date of any change.

Day Month Year

Day	Month	Year

Date of resignation.

SEE ATTACHED

If the information shown needs amendment, give details below and the date of any change.

Directors - continued

Particulars.

Day	Month	Year

Date of any change.

NO MORE DIRECTORS - ADDITIONAL SECRETARIES
OR DIRECTORS MUST BE NOTIFIED ON FORM 288a.

If this person has ceased to be director, please state when.

Day	Month	Year

Date of resignation.

Show any relevant current and previous directorships.

Particulars.

Day	Month	Year

Date of any change.

NO MORE DIRECTORS - ADDITIONAL SECRETARIES
OR DIRECTORS MUST BE NOTIFIED ON FORM 288a.

If this person has ceased to be director, please state when.

Day	Month	Year

Date of resignation.

Show any relevant current and previous directorships.

Particulars.

Day	Month	Year

Date of any change.

NO MORE DIRECTORS - ADDITIONAL SECRETARIES
OR DIRECTORS MUST BE NOTIFIED ON FORM 288a.

If this person has ceased to be director, please state when.

Day	Month	Year

Date of resignation.

Show any relevant current and previous directorships.

Issued Share Capital (See note 8)

00074974

Enter details of all shares in issue at the date of this return.

Class (eg Ordinary/ Preference etc.)	Number of shares issued	Aggregate nominal value (ie Number of shares issued multiplied by nominal value per share)
ORDINARY	538,989,062	£134,747,265.50
Totals	538,989,062	£134,747,265.50

List of past and present members

(See note 9)

(Use attached schedule where appropriate)

A full list is required if one was not included with either of the last two returns.

Please mark the
appropriate box.

There were no changes in the period



The last full members list was at 28/02/97

	on paper	not on paper
A list of changes is enclosed	☐	☐
A full list of members is enclosed	☐	☐

Elective resolutions (See note 10)

(Private companies only)

If an elective resolution is in force at the date of this return to dispense with annual general meetings, mark this box.

☐

If an elective resolution is in force at the date of this return to dispense with laying accounts in general meetings, mark this box.

☐**Certificate**

I certify that the information given in this return is true to the best of my knowledge and belief.

I enclose the fee of £ 15.

Cheques should be made payable
to **Companies House**.

Signed

ASSISTANT

Secretary/Director *

*(delete as appropriate)

Date 20 APR 1998

This return includes 18 continuation sheets.
(enter number)

Please ensure that you have completed
all sections on this page.

MS. D.M. MURRAY

To whom should Companies House direct any enquiries
about the information shown in this return?

Millbank, Knowle Green,
Staines, Middlesex TW18 1DY

Postcode

Telephone 01784 460 400 Ext

OTHER DIRECTORSHIPS

PAUL NICHOLAS ADAMS

Current

East African Tobacco Company (U.K.) Limited
The Raleigh Investment Company Limited

Past

Indian Leaf Tobacco Development Company Limited (resigned 11/11/97)

KEITH SILVESTER DUNT

Current

British American Tobacco (1998) Limited
East African Tobacco Company (U.K.) Limited
Measureprofit p.l.c.
The Raleigh Investment Company Limited

Past

Indian Leaf Tobacco Development Company Limited (resigned 11/11/97)
Canning House Economic Affairs Council Limited (resigned 18/04/96)
The Hispanic & Luso Brazilian Council (resigned 18/04/96)

ULRICH GEORG VOLKER HERTER

Current

B.A.T Reconstructions Limited
British American Tobacco (1998) Limited
East African Tobacco Company (U.K.) Limited
Measureprofit p.l.c.
The Raleigh Investment Company Limited

ANTHONY CAMERON JOHNSTON

Current

East African Tobacco Company (U.K.) Limited
The Raleigh Investment Company Limited

Past

Indian Leaf Tobacco Development Company Limited (resigned 11/11/97)

OTHER DIRECTORSHIPS - continued

EARL EUGENE KOHNHORST

Current

East African Tobacco Company (U.K.) Limited
The Raleigh Investment Company Limited

JIMMI REMBISZEWSKI

Current

British American Racing (Holdings) Limited
East African Tobacco Company (U.K.) Limited
The Raleigh Investment Company Limited
Information Communication Consultants International, Limited

Past

Indian Leaf Tobacco Development Company Limited (resigned 11/11/97)
The Confederation of European Community Cigarette
Manufacturers Limited (resigned 7/3/94)

DAVID GEORGE STEVENS

Current

East African Tobacco Company (U.K.) Limited
The Raleigh Investment Company Limited

Past

Brixton Small Business Centre Limited (resigned 01/08/95)

BRITISH-AMERICAN TOBACCO COMPANY LIMITEDSUBSIDIARIESAs at 31st December 1997UNITED KINGDOM

	<u>Class of Share</u>	<u>BATCO. Direct % Interest</u>	<u>Subsidiary % Interest</u>	<u>Total & Interest Attributable to BATCO.</u>
* Abbey Investment Company Limited	Ordinary	100		100
Advanced Technologies (Cambridge) Limited	Ordinary	100		100
Ardata Tobacco Company Limited	Ordinary	100		100
B.A.T. Additional Retirement Benefit Scheme Trustee Limited	Ordinary	100		100
B.A.T. Cambodia (Investments) Limited	Ordinary	100		100
B.A.T. China Limited	Ordinary	100		100
B.A.T. Far East Holding Limited	Ordinary	100		100
B.A.T. Far East Leaf Limited	Ordinary		100	100
B.A.T. Guangdong Limited	Ordinary		100	100
B.A.T. Guizhou Limited	Ordinary		100	100
B.A.T. Hubei Limited	Ordinary		100	100
BAT Kyrgyzstan (Investments) Limited	Ordinary	100		100
BATNET Limited	Ordinary	100		100
B.A.T. Pension Trustee Limited	Ordinary	99		99
B.A.T. Portugal Limited	Ordinary	100		100
B.A.T. Russia Limited	Ordinary	100		100
B.A.T. Services Limited	Ordinary		100	100
B.A.T. (U.K. and Export) Limited	Ordinary	100		100
B.A.T. (U.K. Holdings) Limited	Ordinary	100		100
B.A.T. Uzbekistan (Investments) Limited	Ordinary	100		100
B.A.T. Vietnam Limited	Ordinary	100		100
B.A.T. (Westminster House) Limited	Ordinary	100		100
Benson & Hedges (Overseas) Limited	Ordinary	100		100
British-American Tobacco Company (Ceylon) Limited	Ordinary	100		100
British American Tobacco (Dominica) Limited	Ordinary	100		100
British-American Tobacco (Mauritius) plc	Ordinary		100	100
British American Tobacco (South America) Limited	Ordinary	100		100

BRITISH-AMERICAN TOBACCO COMPANY LIMITED
SUBSIDIARIES

UNITED KINGDOM- continued

	<u>Class of Share</u>	<u>BATCO. Direct % Interest</u>	<u>Subsidiary % Interest</u>	<u>Total & Interest Attributable to BATCO.</u>
Chelwood Trading & Investment Company Limited	Ordinary	100		100
East African Tobacco Company (U.K.) Limited	Ordinary	99		99
* Indian Leaf Tobacco Development Company Limited	Ordinary		100	96
Millbank Nominees Limited	Ordinary	100		100
Myddleton Investment Company Limited	Ordinary	100		100
Peninsular Tobacco Company Limited	Ordinary		100	96
Peter Jackson (Overseas) Limited	Ordinary	100		100
Powhattan Limited	Ordinary	100		100
Precis (1213) Limited	Ordinary		100	100
Rowatt & Lyon Limited	Ordinary	100		100
Senior Service (Overseas) Limited	Ordinary	100		100
State Express 555 of London Limited	Ordinary		100	100
* The Raleigh Investment Company Limited	Ordinary	96		96
	Deferred	100		100
	Preference	94		94
Thomas Bear & Sons Limited	Ordinary	100		100
* Tobacco Investments Limited	Ordinary	100		100
* Tobacco Manufacturers (India) Limited	Ordinary	100		100
Westanley Trading & Investment Company Limited	Ordinary	100		100
Westminster Nominees Limited	Ordinary	100		100
Westminster Tobacco Company Limited	Ordinary	100		100
(* Incorporated in the Isle of Man)				

BRITISH-AMERICAN TOBACCO COMPANY LIMITED

SUBSIDIARIES

	<u>Class of Share</u>	<u>BATCO. Direct % Interest</u>	<u>Subsidiary % Interest</u>	<u>Total & Interest Attributable to BATCO.</u>
<u>ARGENTINA</u>				
Nobleza-Piccardo S.A.I.C.y.F.	Ordinary	70		70
<u>AUSTRALIA</u>				
B.A.T. Australia Pty. Limited	Ordinary		100	100
W.D. & H.O. Wills Holdings Limited	Ordinary		67	67
W.D. & H.O. Wills (Australia) Limited	Ordinary		100	67
Carreras Proprietary Limited	Ordinary		100	67
John Player & Sons Pty. Limited	Ordinary		100	67
WSV Pty Limited	Ordinary		100	67
W.D. & H.O. Wills Executive Superannuation Plan Pty Ltd.	Ordinary		100	67
W.D. & H.O. Wills Superannuation Plan Pty Ltd.	Ordinary		100	67
T.A. Field Pty. Limited	Ordinary		100	67
The Benson & Hedges Company Pty. Limited	Ordinary		100	67
Wills Employees Superannuation Plan Pty Ltd	Ordinary		100	67
Wills NSW Accumulation Plan Pty Ltd	Ordinary		100	67
Wills Sales (Australia)	Ordinary		100	67
<u>BANGLADESH</u>				
British American Tobacco Bangladesh Company Limited	Ordinary		65	63
<u>BARBADOS</u>				
British-American Tobacco Company (Barbados) Limited	Ordinary	100		100
B.A.T Export Limited	Ordinary	100		100

BRITISH-AMERICAN TOBACCO COMPANY LIMITED

SUBSIDIARIES

	<u>Class of Share</u>	<u>BATCO. Direct % Interest</u>	<u>Subsidiary % Interest</u>	<u>Total & Interest Attributable to BATCO.</u>
<u>BELGIUM</u>				
BAT Benelux S.A.	Ordinary	28	72	100
BAT Co-ordination Centre N.V.	Ordinary		100	100
BAT (IDF and Export) N.V.	Ordinary		100	100
<u>BENIN</u>				
Britannique Ivoirienne Tabac Conseil - Benin (S.A.R.L.)	Ordinary		100	100
<u>CAMBODIA</u>				
B.A.T. Cambodia Limited	Ordinary		51	51
<u>CAMEROON</u>				
BAT Cameroun S.A.	Ordinary	99		99
CAMER Industriel S.A.	Ordinary	100		100
Societe de Distribution de BAT Cameroun	Ordinary		100	99
				\$
				\$
				\$
<u>CHILE</u>				
Compania Chilena de Tabacos S.A..	Ordinary	2	68	70
Inversiones Casablanca S.A.	Ordinary	100		100
Litografia Moderna S.A.	Ordinary		100	70
Comercial Chiletabacos S.A.	Ordinary		100	70

BRITISH-AMERICAN TOBACCO COMPANY LIMITEDSUBSIDIARIES

	<u>Class of Share</u>	<u>BATCO. Direct % Interest</u>	<u>Subsidiary % Interest</u>	<u>Total & Interest Attributable to BATCO.</u>
<u>CONGO</u>				
British American Tobacco Congo S.A.R.L.	Ordinary	100		100
<u>COSTA RICA</u>				
Republic Tobacco Company	Common	80		80
Musica y Espectaculos, R.S.A.	Ordinary		100	80
Viterra Internacional S.A.	Ordinary		100	80
				+
				+
<u>CYPRUS</u>				
B.A.T (Cyprus) Limited	Ordinary		89	89
<u>ECUADOR</u>				
Belmont del Ecuador S.A.	Ordinary		100	100
<u>EL SALVADOR</u>				
Cigarreria Morazan S.A. de C.V.	Common	75		75
<u>FIJI</u>				
Wills (Fiji) Limited	Ordinary	50	50	83
<u>FINLAND</u>				
British American Tobacco Nordic Oy	Ordinary	100		100

BRITISH-AMERICAN TOBACCO COMPANY LIMITEDSUBSIDIARIES

	<u>Class of Share</u>	<u>BATCO. Direct % Interest</u>	<u>Subsidiary % Interest</u>	<u>Total & Interest Attributable to BATCO.</u>
<u>FRANCE</u>				
B. A. T France S.A.R.L.	Ordinary	100		100
<u>GHANA</u>				
British American Tobacco (West Africa) Limited	Ordinary	100		100
Pioneer Tobacco Company Limited	Ordinary	55		55
<u>GREECE</u>				
Benson and Hedges Hellas EPE (<i>to be liquidated</i>)	Ordinary		100	100
<u>GUATEMALA</u>				
Tabacalera Nacional S.A.	Ordinary	94		94
<u>GUYANA</u>				
Demerara Tobacco Company Limited	Ordinary	70		70
<u>HONDURAS</u>				
Tabacalera Hondurena S.A.	Ordinary	80		80
Compania Distribuidora King Bee S.A.	Ordinary		100	80

BRITISH-AMERICAN TOBACCO COMPANY LIMITEDSUBSIDIARIES

	<u>Class of Share</u>	<u>BATCO. Direct % Interest</u>	<u>Subsidiary % Interest</u>	<u>Total & Interest Attributable to BATCO.</u>
<u>HONG KONG</u>				
British-American Tobacco Company (Hong Kong) Limited	Ordinary	100		100
American Cigarette Company Limited	Ordinary	100		100
British Cigarette Company (1964) Limited	Ordinary	100		100
Capital Lithographers Limited	Ordinary		100	100
Chi Tung Tobacco Company Limited	Ordinary		100	100
Kent Leisure Limited	Ordinary		100	100
Liggett & Myers Tobacco Company (China) Limited	Ordinary	100		100
A. Lopato Sons Limited	Ordinary		100	100
Tobacco Development Company Limited	Ordinary		100	100
Yee Tsoong Tobacco Company Limited	Ordinary		100	100
	Preference		100	100
<u>HUNGARY</u>				
BAT Pecs Dohanygyar Kft.	Ordinary		93	93
British American Tobacco Magyarország Dohany	Ordinary		100	100
<u>INDONESIA</u>				
P.T. BAT Indonesia	Ordinary	70		70
PT BAT-Kareb	Ordinary		70	49
<u>ISRAEL</u>				
Overseas Tobacco Limited	Ordinary		100	100
<u>ITALY</u>				
Eurostores S.R.L. (<i>under liquidation</i>)	Quotas		100	100

BRITISH-AMERICAN TOBACCO COMPANY LIMITEDSUBSIDIARIES

	<u>Class of Share</u>	<u>BATCO. Direct % Interest</u>	<u>Subsidiary % Interest</u>	<u>Total & Interest Attributable to BATCO.</u>
<u>JERSEY</u>				
B. A. T Finance (Jersey) Limited	Ordinary		100	99
	Redeemable		100	99
The Jersey Tobacco Distributors Limited	Ordinary		100	100
<u>KENYA</u>				
B. A. T. Kenya Limited	Ordinary		60	59
British American Tobacco Eastern Africa Area Limited	Ordinary	100		100
East Africa Tobacco Company (Kenya) Limited	Ordinary		100	59
Kenya Tobacco Company Limited	Ordinary		100	59
African Cigarette Company (Overseas) Limited	Ordinary		100	59
B. A. T. Kenya Developments Limited (<i>under voluntary liquidation wef 22.4.93</i>)	Ordinary		60	35
Poultex (Mombasa) Limited (<i>under voluntary liquidation wef 22.4.93</i>)	Ordinary		100	35
Kenya Poultry Development Company Limited (<i>under vol. liquid. wef 22.4.93</i>)	Ordinary		100	35
Imara Daima Housing Development Limited	"A" Ordinary		100	59
	"B" Ordinary		100	59
<u>LA REUNION</u>				
B. A. T La Reunion S.A.R.L.	Ordinary		100	100
<u>LIBERIA</u>				
The Monrovia Tobacco Corporation	Ordinary	95		95

BRITISH-AMERICAN TOBACCO COMPANY LIMITEDSUBSIDIARIES

	<u>Class of Share</u>	<u>BATCO. Direct % Interest</u>	<u>Subsidiary % Interest</u>	<u>Total & Interest Attributable to BATCO.</u>
<u>MALAWI</u>				
B.A.T. (Malawi) Limited	Ordinary	76		76
<u>MALAYSIA</u>				
Benson & Hedges Golden Gallery Sendirian Berhad	Ordinary		100	54
Benson & Hedges (Malaysia) Sendirian Berhad	Ordinary		100	100
Contemporary Force Sdn. Bhd.	Ordinary		100	54
John Player Special Sdn Bhd	Ordinary		100	54
Kent Horizon Tours Sendirian Berhad	Ordinary		100	54
Lucky Strike Originals Sendirian Berhad	Ordinary		100	54
Malaysian Tobacco Company Berhad	Ordinary		54	54
MTC Foundation	Ordinary		100	54
MTC Marketing Sendirian Berhad	Ordinary		100	54
<u>MALTA</u>				
M.T.C. Tobacco Company Limited	Ordinary	100		100
<u>MYANMAR</u>				
Tobacco Marketing Services Limited	Ordinary		100	100
				#

BRITISH-AMERICAN TOBACCO COMPANY LIMITED

SUBSIDIARIES

	<u>Class of Share</u>	<u>BATCO. Direct % Interest</u>	<u>Subsidiary % Interest</u>	<u>Total & Interest Attributable to BATCO.</u>
<u>NETHERLANDS</u>				
B.A.T Nederland B.V.	Ordinary		100	100
J. De Wijs B.V.	Ordinary		100	100
Louis Dobbelmann B.V.	Ordinary		100	100
"Victoria" Cigaretten Verkoop Maatschappij (The Victoria Cigarette Selling Company) B.V.	Ordinary		100	100
Ardath Tobacco Company (Nederland) B.V.	Ordinary		100	100
<u>NEW ZEALAND</u>				
New Zealand Holdings Limited	Ordinary	86		86
W.D. & H.O. Wills (New Zealand) Limited	Preference	92		92
John Player & Sons (N.Z.) Limited	Ordinary		100	86
Carreras Limited	Ordinary		100	86
Benson & Hedges (N.Z.) Limited	Ordinary		100	86
Nominees (New Zealand) Limited	Ordinary		100	86
Gallaher Limited	Ordinary	100		86
				100
<u>NICARAGUA</u>				
Tabacalera Nicaraguense S.A.	Ordinary	60		60
<u>NIGERIA</u>				
Nigerian Tobacco Company plc	Ordinary	59		59
Marina Investments Limited	Ordinary		100	59

#

BRITISH-AMERICAN TOBACCO COMPANY LIMITEDSUBSIDIARIES

	<u>Class of Share</u>	<u>BATCO. Direct % Interest</u>	<u>Subsidiary % Interest</u>	<u>Total & Interest Attributable to BATCO.</u>
<u>PAKISTAN</u>				
Pakistan Tobacco Company Limited	Ordinary	63		63
Phoenix (Private) Limited	Ordinary		100	63
<u>PANAMA</u>				
Tabacalera Istmena S.A.	Common	100		100
<u>PAPUA NEW GUINEA</u>				
Papua New Guinea Tobacco Company Limited	Ordinary		100	67
Paradise Tobacco Company Pty. Limited	Ordinary ("A" & "B")		100	67
Wills (PNG) Limited	Ordinary		100	67
<u>RUSSIA</u>				
British American Tobacco - STF	Ordinary	99		99
British American Tobacco - Yava	Ordinary	88		88
	Preference	100		100
<u>SIERRA LEONE</u>				
Aureol Tobacco Company Limited	Ordinary	86		86
Rokel Leaf Tobacco Development Company Limited (<i>in vol. liquidation</i>)	Ordinary		60	52
Aureol Pension Trust Company Limited	Ordinary		100	80

BRITISH-AMERICAN TOBACCO COMPANY LIMITED

SUBSIDIARIES

	<u>Class of Share</u>	<u>BATCO. Direct % Interest</u>	<u>Subsidiary % Interest</u>	<u>Total & Interest Attributable to BATCO.</u>
<u>SINGAPORE</u>				
British-American Tobacco Company (Singapore) Limited	Ordinary	80		80
British-American Tobacco Marketing (Singapore) Private Limited	Ordinary	100		100
Singapore Tobacco Company (Private) Limited	Ordinary		100	80
<u>SOLOMON ISLANDS</u>				
Solomon Islands Tobacco Company Limited	Ordinary	50	50	83
<u>SOUTH AFRICA</u>				
British American Tobacco Holdings (South Africa) Limited	Ordinary	63		63
British American Tobacco (South Africa) Limited	Ordinary		100	63
Benson & Hedges (Pty.) Limited	Ordinary		100	63
Brown & Williamson Tobacco Corporation (Pty.) Limited	Ordinary		100	63
Carlton Cigarette Company (Pty.) Limited	Ordinary		100	63
Commando (Pty.) Limited	Ordinary		100	63
	Deferred		100	63
Mundel & Herzfeld (Pty.) Limited	Ordinary		100	63
Lambert & Butler Limited	Ordinary		100	63
Lautrec et Cie S.A. (Pty.) Limited	Ordinary		100	63
John Player & Sons (Proprietary) Limited	Ordinary		100	63
Westminster Tobacco Company (C.T. & L.) (Pty) Limited	Ordinary		100	63
Wilson (Top Mill) (Pty.) Limited	Ordinary		100	63
W.D. & H.O. Wills (Pty.) Limited	Ordinary		100	63
International Tobacco Company Limited	Ordinary		100	63
Precision Engineering Company (1946) (Pty.) Limited	Ordinary		100	63
Willards Foods (Proprietary) Limited (<i>in the process of being struck off</i>)	"A" Ordinary		100	63
	"B" Ordinary		100	63

BRITISH-AMERICAN TOBACCO COMPANY LIMITEDSUBSIDIARIES

	<u>Class of Share</u>	<u>BATCO. Direct % Interest</u>	<u>Subsidiary % Interest</u>	<u>Total & Interest Attributable to BATCO.</u>
<u>SOUTH AFRICA - continued</u>				
Utico Properties Roodepoort (Pty.) Limited	Ordinary		100	63
Utico Exports (Pty.) Limited	Ordinary		100	63
Willards Management Services (Pty) Ltd.	Ordinary		100	63
Distinctive Marketing (Proprietary) Limited	Ordinary		100	63
Utico Management Services (Proprietary) Limited	Ordinary		100	63
<u>SPAIN</u>				
B.A.T. Espana S.A.	Ordinary	100		100
<u>SRI LANKA</u>				
Ceylon Tobacco Company Limited	Ordinary	77	7	84
C.T.C. Services Limited	Ordinary		100	84
C.T.C. (Exports) Limited	Ordinary		100	84
C.T.C. Briquettes Limited	Ordinary		100	84
CTC Eagle Insurance Company Limited	Ordinary		63	53
CTC Foliage Limited	Ordinary		100	84
CTC Leaf Exports Limited	Ordinary		100	84
Eagle NDB Fund Management Company Limited	Ordinary		51	27
<u>SURINAME</u>				
Tobacco Company of Suriname N.V.	Ordinary	100		100

BRITISH-AMERICAN TOBACCO COMPANY LIMITEDSUBSIDIARIES

	<u>Class of Share</u>	<u>BATCO. Direct % Interest</u>	<u>Subsidiary % Interest</u>	<u>Total & Interest Attributable to BATCO.</u>
<u>SWITZERLAND</u>				
B.A.T (Suisse) S.A.	Ordinary	77	22	99
Barclaylook S.A.	Ordinary		100	100
Parfita S.A.	Ordinary	100		100
BAT (International) Sarl	Ordinary	100		100
<u>TANZANIA</u>				
British American Tobacco (Tanzania) Limited	Ordinary	100		100
<u>UGANDA</u>				
B.A.T. Uganda 1984 Limited	Ordinary	70		70
<u>URUGUAY</u>				
Otanel Sociedad Anonima	Nominative		100	100
<u>UZBEKISTAN</u>				
UZZBAT A.O.	Ordinary		95	95
<u>VENEZUELA</u>				
Compania Anonima Cigarrera Bigott Sucesores	Ordinary	100		100
Distribuidora Bigott, C.A.	Ordinary		100	100
Fundacion Bigott	Ordinary		100	100
Fundacion Los Ruices	Ordinary		100	100
Inversiones Plurimarcas C.A.	Ordinary		100	100

BRITISH-AMERICAN TOBACCO COMPANY LIMITEDSUBSIDIARIES

	<u>Class of Share</u>	<u>BATCO. Direct % Interest</u>	<u>Subsidiary % Interest</u>	<u>Total & Interest Attributable to BATCO.</u>
<u>ZAMBIA</u>				
B.A.T. Zambia Limited	Ordinary	100		100
<u>ZIMBABWE</u>				
B.A.T. Zimbabwe Limited	Ordinary	85		85
Brown & Williamson Tobacco Company (Private) Limited	Ordinary		100	85
Carlton Cigarette Company Limited	Ordinary		100	63
Export Leaf Tobacco Co. of Africa (Private) Limited	Ordinary	100		100
Heemraad (Private) Limited	Ordinary		100	85
Tobacco Processors Zimbabwe (Private) Limited	Ordinary		70	70
W.D. & H.O. Wills (Private) Limited	Ordinary		100	85

BRITISH AMERICAN TOBACCO GROUP

ASSOCIATED COMPANIES

<u>31st December 1997</u>	<u>Class of Share</u>	<u>Percentage Interest</u>
<u>ANGOLA</u>		
Empresa dos Tabacos de Angola (ETA) SARL	Ordinary	50
<u>CUBA</u>		
Brascuba Cigarrillos S.A.	Common	50
<u>DENMARK</u>		
Skandinavisk Tobakskompagni A/S	Ordinary	32
<u>FIJI</u>		
Central Manufacturing Company Limited	Ordinary	25
<u>GUATEMALA</u>		
Procesadora Unitab S.A.	Ordinary	47
<u>INDIA</u>		
I.T.C. Limited	Ordinary	31
VST Industries Limited	Ordinary	30
<u>MALTA</u>		
Central Cigarette Company Limited	Ordinary	50
<u>TRINIDAD</u>		
The West Indian Tobacco Company Limited	Ordinary	49
<u>UNITED KINGDOM</u>		
British American Racing Limited	Ordinary	50
British American Racing (Holdings) Limited	Ordinary	50
The Confederation of European Community Cigarette Manufacturers Limited	Ordinary	14
<u>ZAMBIA</u>		
Central Cigarette Manufacturers Limited	Ordinary	30