

Price Waterhouse



The Boards of Directors of:

BAT Kyrgyzstan (Investments) Limited
BATMark Limited
BATNET Limited
B.A.T (U.K. Holdings) Limited
B.A.T. (Westminster House) Limited
British American Tobacco Company (Ceylon) Limited
British American Tobacco (Dominica) Limited
Tobacco Investments Limited
Millbank
Knowle Green
Staines
Middlesex TW18 1DY

Company Reg No. 02985102
Company Reg No. 02967280
Company Reg No. 02898824
Company Reg No. 00227745
Company Reg No. 02432316
Company Reg.No. 00086661
Company Reg No. 03412322
Company Reg.No. FC 2781

24 August 1998

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 3 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

