

PricewaterhouseCoopers  
1 Embankment Place  
London WC2N 6RH  
Telephone +44 (0) 20 7583 5000  
Facsimile +44 (0) 20 7822 4652

## Private and Confidential

The Directors  
British-American Tobacco (Holdings) Limited  
Globe House  
4 Temple Place  
LONDON  
WC2R 2PG  
25 February 2003

Dear Sirs,

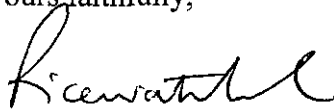
## Notice of resignation as auditors

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP 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 British-American Tobacco (Holdings) Limited, registered number 262254, with effect from 25 February 2003.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of British-American Tobacco (Holdings) Limited.

Yours faithfully,



PricewaterhouseCoopers

