

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

October 12, 2018

Paul McCrory Company Secretary B.A.T Capital Corporation Globe House, 4 Temple Place London WC2R 2PG United Kingdom

> Re: B.A.T Capital Corporation Registration Statement on Form F-4 Filed October 2, 2018 File No. 333-227658

Dear Mr. McCrory:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact John Stickel at 202-551-3324 with any questions.

Sincerely,

Division of Corporation Finance Office of Transportation and Leisure