



October 6, 2020

Chief, Information Technology Securities and Exchange Commission Division of Corporate Finance 100 F Street, NE MS 3040 Washington, DC 20549

## To whom it may concern:

The New York Stock Exchange certifies its approval for listing and registration of the 1.668% Notes due 2026, issued by B.A.T. International Finance p.l.c., guaranteed by British American Tobacco p.l.c., B.A.T Capital Corporation, B.A.T. Netherlands Finance B.V. and Reynolds American Inc.

The New York Stock Exchange certifies its approval for listing and registration of the following securities issued by B.A.T Capital Corporation, guaranteed by British American Tobacco p.l.c., B.A.T. International Finance p.l.c., B.A.T. Netherlands Finance B.V. and Reynolds American Inc., under the Exchange Act of 1934.

- 2.259% Notes due 2028
- 2.726% Notes due 2031
- 3.734% Notes due 2040
- **3.984%** Notes due 2050

Sincerely,

Bes Layr