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OFFICE OF INTERNATIONAL CORPORATE FINANCE

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5 June 2007

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Office of International Corporate Finance  
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100F Street N.E.  
Washington D.C. 20549  
USA



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*BAT Industries*

**SUPL**

Electronic Posting of  
Information required under  
Rule 12g3-2(b)

File 82-33

Ladies and Gentlemen:

In accordance with the provisions of Rule 12g3-2(f)(1) of the Securities Exchange Act of 1934 (the "Act"), I hereby inform you that British American Tobacco p.l.c. will in the future post the information required under Rule 12g3-2(b)(1)(i) on its Internet website (www.bat.com) rather than furnish that information to the Commission in paper format.

The posted material shall not be deemed "filed" with the Commission or otherwise subject to the liabilities of Section 18 of the Act. The posted material will also be available on the web site of the London Stock Exchange (www.londonstockexchange.com/en-gb/pricesnews/marketnews/marketnews.htm).

Kindly acknowledge receipt by signing and returning the attached copy of this letter or by sending an email to the sender of this letter: geoffrey\_cunnington@bat.com

Yours faithfully

*Geoffrey Cunningham*

G C W Cunningham  
Deputy Secretary

cc Cravath, Swaine & Moore, London

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*[Handwritten signature]*

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G C W Cunnington  
Deputy Secretary

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*END*