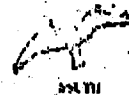


SSUTH



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Zagreb, April 28th 2006

BAT

Paul Adams, Chief Executive

Dear Mr. Adams,

We have been informed by the IUF of the anti-union campaign launched by Reynolds American in response to worker support for union representation and union efforts to gain recognition at RAI facilities in and near Winston-Salem, North Carolina.

We are shocked and deeply disturbed by the overtly anti-union message and the veiled threats being aimed at workers who have expressed their support for union representation. This is all the more unsettling in light of the co-operation between BAT and the IUF and its affiliates in the recent past and what this is telling us about how BAT views this co-operation and its relationships with unions in general.

Furthermore, Reynolds American CEO Susan Ivey, a long-standing BAT and Brown & Williamson executive, has personally become involved in spreading malicious fabrications about the unions seeking to organise the workforce and in intimidating workers who would seek union representation.

We call on you to put a stop to this campaign and to ensure that the workers in Winston-Salem are given the opportunity to exercise their right to choose union representation free from intimidation and coercion from management.

Sincerely,

Vesna Dejanovic

President

copy to: Michael Prideaux, Corporate Affairs Director