Dividend **Announcement**

10-May-10 12:20 PM

To: New York Stock Exchange
20 Broad St. - 8th Floor
New York, NY 10005

Please be advised of the following dividend information:

Approximate	
Final	X

Some users may need to use A4 paper to properly print this document.

DR Program: BRITISH AMERICAN TOBACCO PLC

CUSIP:	110448107
ISIN:	US1104481072
Ticker:	BTI
Country:	UNITED KINGDOM
Ratio (ADR:ORD):	1 : 2
Type of Distribution:	Cash
Ordinary Record Date:	12-Mar-10
ADR Record Date:	12-Mar-10
Ordinary Payable Date:	06-May-10
ADR Payable Date:	11-May-10
Ordinary Ex-Date:	10-Mar-10

Ordinary Rate:	0.716	***Ordinary Rate 0.716 x 2 = ADR Rate of 1.432***
Currency:	**GBP**	
Conversion Rate:	1.4883	

Gross Rate $:	2.131245
Tax Rate:	**0%**
Tax $:	0.000000
Dividend Fee $:	0.005000
Net Dividend Rate $:	**2.126245**

Questions may be directed to Shawuan Samuels @ 212-657-8796