Dividend **Announcement**

05-May-11 4:39 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 (ORD:ADR): 2 : 1

Type of Distribution: Cash

Ordinary Record Date:	11-Mar-11
ADR Record Date:	11-Mar-11
Ordinary Payable Date:	05-May-11
ADR Payable Date:	10-May-11
Ordinary Ex-Date:	09-Mar-11

Ordinary Rate:	0.81
Currency:	**GBP**
Conversion Rate:	1.642

Ordinary Rate 0.81 x 2 = ADR Rate of 1.62

Gross Rate $:	2.660040
Tax Rate:	**0%**
Tax $:	0.000000
Dividend Fee $:	0.005000
Net Dividend Rate $:	**2.655040**

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