## Dividend Announcement

05-May-2016 02:50 PM

TO: New York Stock Exchange
20 Broad Street, 8th Floor
New York, NY
10005

Please be advised of the following dividend information:

| | |
|---|---|
| Approximate: | |
| Final: | X |

**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: | 18-Mar-2016 |
| ADR Record Date: | 18-Mar-2016 |
| Ordinary Payable Date: | 05-May-2016 |
| ADR Payable Date: | 10-May-2016 |
| Ordinary Ex Date: | 17-Mar-2016 |

| | |
|---|---|
| Ordinary Rate: | 1.046 |
| Currency: | GBP |
| F/X Conversion Rate: | 1.448 |

"Ordinary Rate 1.046 x 2 = ADR Rate 2.092"

| Gross Rate $ | Tax Rate % | Withheld Tax $ | Cash Dividend Fee $ | Tax Relief Fee $ | Net Rate $ |
|---|---|---|---|---|---|
| 3.0292160 | 0.0000000 | 0.0000000 | 0.0100000 | 0.0000000 | 3.0192160 |

**Questions may be directed to Ryan Wang (973) 461-7033 or email ryan.wang@citi.com.**

**For more information about Citi's Depositary Receipt Services, please visit www.citi.com/dr.**