

[FORM OF TRANSFER NOTICE]

FOR VALUE RECEIVED the undersigned registered holder hereby sell(s),  
assign(s) and transfer(s) unto

Insert Taxpayer Identification No.

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Please print or typewrite name and address including postal zip code of assignee

principal amount of this Note and all rights hereunder, hereby irrevocably  
constituting and appointing

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as attorney to transfer such principal amount of this Note in the register  
maintained on behalf of B.A.T. International Finance p.l.c. (the "**Issuer**") with  
full power of substitution.

All terms used herein which are defined in the Fiscal and Paying Agency  
Agreement, dated November 21, 2008 between the Issuer, British American  
Tobacco p.l.c. (the "**Parent Guarantor**") and British American Tobacco  
Holdings (The Netherlands) B.V. (the "**Dutch Guarantor**" and, together with the  
Parent Guarantor, the "**Guarantors**") and Citibank, N.A. (in its various  
capacities, the "**Fiscal Agent**", "**Paying Agent**", "**Transfer Agent**" and  
"**Registrar**"), relating to Notes of this maturity, shall have the meanings assigned  
to them in such Fiscal and Paying Agency Agreement.

In connection with any transfer of this Note occurring prior to the date which is  
one year after the later of November 21, 2008 (or such other period as shall  
constitute the required holding period pursuant to Rule 144 of the Securities Act)  
and the last date, if any, that this Note (or any predecessor Note) was owned by  
the Issuer, the Guarantors or an affiliate of the Issuer or the Guarantors, the  
undersigned confirms that without utilizing any general solicitation or general  
advertising:

[check one]

(a) this Note is being transferred to the Issuer, the Guarantors or an affiliate  
thereof and such transferee shall make the appropriate notification to the Fiscal  
Agent pursuant to Section 14 of the Fiscal and Paying Agency Agreement.

or

(b) this Note is being transferred pursuant to an effective registration statement under the Securities Act.

or

(c) this Note is being transferred within the United States to a QIB in compliance with Rule 144A.

or

(d) this Note is being transferred outside the United States in compliance with Rule 904 under the Securities Act.

or

(e) this Note is being transferred pursuant to any other available exemption from the registration requirements of the Securities Act.

In addition, the undersigned will provide the Issuer, the Guarantors and any Transfer Agent such certifications, legal opinions and other information, if any, as they may reasonably require to confirm that the proposed transfer is being made pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the Securities Act.

If none of the foregoing boxes is checked, the Registrar shall not be obligated to register this Note in the name of any person other than the registered holder hereof unless and until the conditions to any such transfer of registration set forth herein and in Section 6(b) of the Fiscal and Paying Agency Agreement shall have been satisfied.

Date: \_\_\_\_\_

\_\_\_\_\_  
NOTICE: The signature to this assignment must correspond with the name as written upon the face of the within-mentioned instrument in every particular, without alteration or any change whatever.

TO BE COMPLETED BY PURCHASER IF (b) or (c) ABOVE IS CHECKED:

The undersigned represents and warrants that:

(1) it is purchasing the Note (including the Guarantees) for its own account or an account with respect to which it exercises sole investment discretion, and it and any such account (i) is a QIB, and is aware that the sale to it is being made in reliance on Rule 144A or (ii) is a non-US person located outside the United States and is aware that the sale is being made in accordance with Regulation S;

(2) it acknowledges that the Note (with the Guarantees) has not been and will not be registered under the Securities Act or with any securities regulatory authority of any jurisdiction and may not be offered or sold except as set forth below;

(3) it understands and agrees that if it decides to offer, sell, resell, pledge or otherwise transfer the Note (including the Guarantees) or any beneficial interests in the Note prior to the date which is one year after the later of the date of original issue and the last date on which the Issuer or any affiliate of the Issuer was the owner of the Note (or any predecessor thereto), it will do so only (A)(i) to the Issuer or any subsidiary thereof, (ii) to a person whom the seller, and any person acting on its behalf, reasonably believes is a QIB that is purchasing for its own account or for the account of a QIB or QIBs, in a transaction complying with Rule 144A, (iii) in an offshore transaction to non-US persons in compliance with Regulation S or (iv) pursuant to any other available exemption from registration under the Securities Act, or (B) pursuant to an effective registration statement under the Securities Act, and in each of such cases, in accordance with any applicable securities law of any state of the United States;

(4) it agrees to, and each subsequent registered holder is required to, notify any purchaser of the Note from it of the resale restrictions referred to in clause (3) above, if then applicable;

(5) if it is a US person, it understands and agrees that Notes initially offered to QIBs in reliance on Rule 144A will be represented by at least one Rule 144A Global Note, and that before any interest in a Rule 144A Global Note may be offered, sold, resold, pledged or otherwise transferred to a person who is not a QIB, the transferee will be required to provide the Fiscal Agent with a written certification (the form of which certification can be obtained from the Fiscal Agent) as to compliance with the transfer restriction referred to above);

(6) if it is a non-US person located outside the United States, it understands and agrees that any Note initially offered in offshore transactions under Regulation S will be represented by at least one Regulation S Global Note

and that transfers thereof are restricted as described in the legend appearing on the front of such Regulation S Global Note;

(7) it acknowledges that prior to any proposed transfer of the Note or beneficial interests in a Global Note (in each case other than pursuant to an effective registration statement) the registered holder of such Note or the holder of a beneficial interest in a Global Note may be required to provide certifications and other documentation relating to the manner of such transfer and submit such certifications and other documentation as provided in the Note; and

(8) it acknowledges that the Issuer, the Guarantors, the Initial Purchasers and the Agent will rely upon the truth and accuracy of the foregoing acknowledgments, representations and agreements and agrees that if any of the acknowledgments, representations or agreements deemed to have been made by it by virtue of its purchase of Notes is no longer accurate, it shall promptly notify the Issuer, the Guarantors, the Initial Purchasers (as the term is used in the Purchase Agreement, dated November 14, 2008 among the Issuer, the Guarantors, Citigroup Global Markets Inc., Deutsche Bank Securities Inc. and J.P. Morgan Securities Inc.) and the Agent. If it is acquiring the Note as a fiduciary or agent for one or more investor accounts, it represents that it has sole investment discretion with respect to each such account and that it has full power to make the foregoing acknowledgments, representations and agreements on behalf of each such account.

Date: \_\_\_\_\_

\_\_\_\_\_  
NOTICE: To be executed by an  
executive officer