

Mail Stop 3561

June 4, 2010

**Via U.S. Mail**

Susan M. Ivey  
Chairman, President, and Chief Executive Officer  
Reynolds American Inc.  
401 North Main Street  
Winston-Salem, NC 27101

**Re: Reynolds American Inc.  
Form 10-K for the fiscal year ended December 31, 2009  
Filed February 19, 2010  
Definitive Proxy Statement on Schedule 14A  
Filed March 22, 2010  
File No. 001-32258**

Dear Ms. Ivey:

We have completed our review of your Form 10-K for the fiscal year ended December 31, 2009 and related filings and have no further comments at this time.

Regards,

Max A. Webb  
Assistant Director