



October 3, 2019

Chief, Information Technology Securities and Exchange Commission Division of Corporate Finance 100 F Street, NE MS 3040 Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies its approval for listing and registration of the following securities of B.A.T Capital Corporation, guaranteed by British American Tobacco p.l.c., B.A.T., International Finance p.l.c., B.A.T., Netherlands Finance B.V. and Reynolds American Inc. under the Exchange Act of 1934.

- 2.789% Notes due 2024
- 3.215% Notes due 2026
- 3.462% Notes due 2029
- 4.758% Notes due 2049

Bes Jayr

Sincerely,