

February 28, 2024

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:

- 5.834% Notes due 2031
- 6.000% Notes due 2034

Sincerely,

