

BRITISH AMERICAN TOBACCO

SUPPL

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24 December 2003

FILE No.  
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JAN 29 2004  
THOMSON  
FINANCIAL

Dear Sirs

File 82-33

In accordance with the provisions of Rule 12g 3-2(b) of the Securities Exchange Act of 1934 ("the Act") I enclose an announcement that was filed with the London Stock Exchange yesterday.

The enclosed material shall not be deemed "filed" with the Commission or otherwise subject to the liabilities of Section 18 of the Act.

Kindly acknowledge receipt by signing and returning the attached copy of this letter.

Yours faithfully

A F Porter  
Secretary

Attached: British American Tobacco acquires ETI S.p.A.



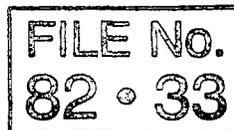
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*news release*



For immediate release: Tuesday 23 December 2003

## British American Tobacco acquires ETI S.p.A

British American Tobacco is pleased to announce that it has acquired Ente Tabacchi Italiani S.p.A (ETI).

On 16 July 2003 British American Tobacco won the auction to acquire ETI, the State tobacco company, for €2.32 billion (£1.6 billion). Italian competition authorities granted approval for the acquisition on 18 December.

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