

BRITISH AMERICAN
TOBACCO

BAT Industries

GC/KC/ref files/SEC

6 January 2005

FILE No.
82 • 33

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Securities & Exchange Commission
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Washington D.C. 20549
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SUPPL

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 on 29 December 2004.

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 C Girling

A C Girling
Assistant Secretary

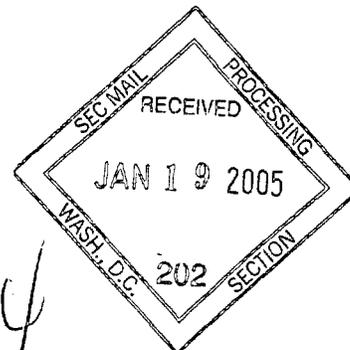
Attached: Sale of Etinera S.p.A. Completed

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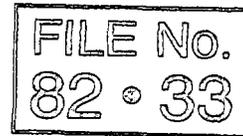
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news release



For immediate release: Wednesday, 29 December 2004

Sale of Etinera S.p.A. Completed

British American Tobacco confirmed today the completion of the sale of Etinera S.p.A., the distribution business of its Italian subsidiary BAT Italia, to Compañía de Distribución Integral Logista S.A. and Axiter Investments S.L. for €590 million.

ENQUIRIES

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