



**BRITISH AMERICAN
TOBACCO**

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CLIENT'S REFERENCE LETTER

December 13, 2006

Re: K.R. Audyt Sp. z o.o.
Poselska 7/2
03-931 Warsaw

To Whom It May Concern:

On behalf of British American Tobacco International Limited and its Principals and Officers, we have known and worked with Tadeusz Robinski and his company, K.R. Audyt Sp.z o.o., for over 1 year.

In that period we have always found Tadeusz Robinski to operate in the highest ethical standards, and he has not to our knowledge been involved in any bribery or other unethical behavior. We wholeheartedly recommend him and his company as an excellent partner whose conduct has always been above reproach.

I may be reached directly at +41 41 769 74 81 for additional information.

Sincerely,

Marc Hoppler
Financial Accounting & Treasury Manager