



Reynolds American Inc.

October 21, 2013

Top Hat Plan Exemption
 Employee Benefits Security Administration
 Room N-1513
 U.S. Department of Labor
 200 Constitution Avenue, NW
 Washington DC 20210

Re: Top Hat Plans

Dear Sir/Madam:

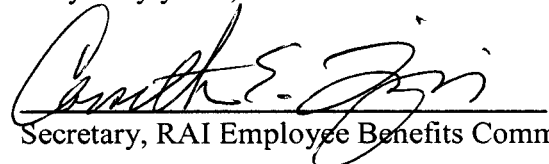
This is the statement required under Department of Labor Regulation section 2520.104-23 with respect to the Top Hat Plans established by Reynolds American Inc. (EIN: 20-0546644) in June, 2013. The plans are maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The name and number of participants in each plan are reflected in the following chart:

<u>Plan Name</u>	<u>Number of Participants</u>
RAI Plan for Special Non-Qualified Arrangements	112
RAI Non-Qualified Retirement Plan	569

If you need any additional information concerning this filing or the plans, please contact the undersigned. For our records, please acknowledge receipt of this filing by date-stamping the enclosed copy of this letter and returning it to me in the enclosed self-addressed stamped envelope.

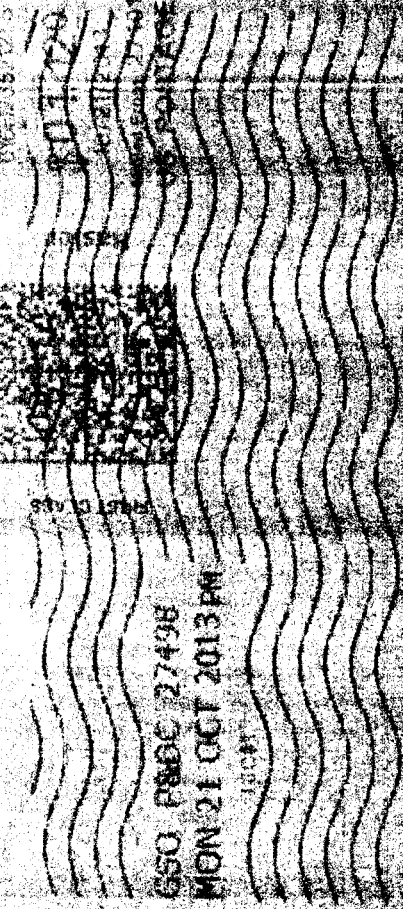
Very truly yours,


 Secretary, RAI Employee Benefits Committee

CET/
 Enclosure



ices Company
464 Winston-Salem, NC 27102



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