[This is an English translation prepared for the convenience of non-resident shareholders. Should there be any inconsistency between the translation and the official Japanese text, the latter shall prevail.]

Statement verifying eligibility for use of "incorporation by reference" method

 Company name:
 Japan Tobacco Inc. (the "Company")

 Name and title of representative:
 Hiroshi Kimura, President, Chief Executive

 Officer and Representative Director

- 1. The Company has been continuously submitting Securities Reports for one year.
- 2. The share certificates issued by the Company are listed on the exchanges of Tokyo, Osaka, Nagoya, Fukuoka and Sapporo.
- 3. The Company has issued bonds that guarantee the preferential right to receive payment (The Fourth Series Straight Bond with General Mortgage) in accordance with the Japan Tobacco Inc. Law.