

November 4, 2009

To our shareholders

2-1, Toranomom 2-chome Minato-ku, Tokyo

JAPAN TOBACCO INC.

Hiroshi Kimura,

President and Representative Director

**Notice of the Resolution of the Board of Directors
concerning the Payment of the Interim Dividend**

We are pleased to inform you that at the meeting of our board of directors, held on October 29, 2009, the resolution concerning the interim dividend for 25th fiscal year (from April 1, 2009 to March 31, 2010) passed as follows.

We obtained the approval of the Minister of Finance in respect of the payment of the interim dividend, as required by the Japan Tobacco Inc. Law. on October 29, 2009.

Particulars

Subject to Article 29 of our Articles of Incorporation, we will pay the interim dividend to the shareholders or the registered pledges who were registered or recorded on the register of shareholders as of September 30, 2009 as follows.

1. The amount of the interim dividend:
2,800 yen per share
2. The effective date and the starting date of the payment of interim dividend:
December 1, 2009 (Tuesday)

Payment of the interim dividend

A note of the payment of the interim dividend by postal transfer, or an account of the interim dividend (statements of interim dividends and other documents for those who designed for transfer), will be sent to the registered address on November 30, 2009.