Statement verifying eligibility for use of "Reference Method"

Company name:	Japan Tobacco Inc. (the "Company")
Name and title of representat	ive: Hiroshi Kimura, President,
Chief Executive Officer and Re	presentative 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 Eighth Series Straight Bond with General Mortgage) in accordance with the Japan Tobacco Inc. Law.