

[This is an English translation prepared for reference purpose only. Should there be any inconsistency between the translation and the original Japanese text, the latter shall prevail.]

**Statement verifying eligibility for use of “Reference Method”**

Company name: JAPAN TOBACCO INC.

Title and name of representative:

Mitsuomi Koizumi, President, Chief Executive Officer and Representative Director

1. The Company has been continuously submitting annual securities reports for a one-year period.
2. Share certificates issued by the Company are listed on the Tokyo Stock Exchange.
3. The Company has already issued corporate bond certificates for which rights to receive preferential payment are guaranteed by Act on the Japan Tobacco Inc. (Japan Tobacco Inc. Eleventh Series Straight Bonds with General Mortgage).