

Imperial Tobacco International Limited

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To Whom It May Concern

I am delighted to write this letter in recommendation and endorsement of Atelier Pawel Kobylanski, of the Professional Practice Mr Pawel Kobylanski, Architect, Poland.

Since 1996 Imperial Brands PLC (previously Imperial Tobacco PLC and Reemtsma AG) has been continuously working with Mr Pawel Kobylanski (formerly in the position of the Managing Partner with the Pentagram Architects).

Mr Pawel Kobylanski has been made responsible for the overall design, construction management and further development of the Tarnowo Podgorne Factory, which has become one of the companies leading manufacturing facilities.

Due to his broad experience, unique professional skills and strong work ethic, the Global Engineering department signed a Master Agreement with Mr Pawel Kobylanski in 2015, for architectural and engineering consulting services for our manufacturing facilities across the World.

Since then Mr Pawel Kobylanski has assisted the Global Engineering department in the preparation of a number of professional studies including:

- Conceptual design for remodelling existing cigarette factories and develop a plan for new factories in and outside of European Union
- Client's brief and conceptual design for the extension of the SKRUF Snus Factory in Savsjo, Sweden.

The aforementioned project has been approved by our Corporate Management team for construction and is presently in progress. Mr Kobylanski is the Supervising Architect, on behalf of the company.

We look forward to working together with Mr Pawel Kobylanski and his Practice in the future and I feel confident in recommending him as a professional, trustworthy and reliable person.

For further questions, please feel free to contact me.

Yours sincerely

Ulf Bank

Head of Global Engineering

Imperial Brands PLC