

MICHAEL BERNARD CHRISTOPHER BURTON OLVER HOLMES FEDERICO JERNINS MILLIAM MECONNELL LEONARDO MORALES TREVOR PATTERSON MARCUS STEELE BRUCE TERRIER



May 27, 2010

Mr. Wentworth Graham Chief Regulatory Officer Jamaica Stock Exchange 40 Harbour Street Kingston

Dear Mr. Graham:

Re: Carreras Limited and Subsidiary Companies – Late Submission of Audited Financial Results for year ended March 31, 2010

We refer to our letter dated September 3, 2009 wherein we agreed to submit our audited financial results sixty (60) days after year-end. However, we are experiencing a delay in the finalization of our audited financial statements because of the closure of the offices of our auditors, KPMG, as a result of the ongoing civil unrest in downtown Kingston.

We are, therefore, requesting that the date for submission of our audited financial statements be extended to Friday, June 4, 2010.

Yours truly, CARRERAS LIMITED

Marcu Steele Finance Oirector

A Member of British American Tobacco Group