



88(2)

Please complete in typescript,
or in bold black capitals
CHFP029

Return of Allotment of Shares

Company Number

78026

Company name in full

IMPERIAL TOBACCO OVERSEAS LIMITED

Shares allotted (including bonus shares):

Date or period during which
shares were allotted
(If shares were allotted on one date
enter that date in the "from" box)

From
Day Month Year

1 2 0 4 2 0 0 2

To
Day Month Year

Class of shares
(ordinary or preference etc)

Redeemable Shares

Number allotted

200,000,000

Nominal value of each share

£ 1.00

Amount (if any) paid or due on each
share (including any share premium)

£ 1.00

List the names and addresses of the allottees and the number of shares allotted to each overleaf

If the allotted shares are fully or partly paid up otherwise than in cash please state:

% that each share is to be
treated as paid up

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Consideration for which
the shares were allotted
(This information must be supported by
the duly stamped contract or by the duly
stamped particulars on Form 88(3) if the
contract is not in writing)

When you have completed and signed the form send it to
the Registrar of Companies at:

Companies House, Crown Way, Cardiff CF14 3UZ DX 33050 Cardiff
For companies registered in England and Wales

Companies House, 37 Castle Terrace, Edinburgh EH1 2EB DX 235
For companies registered in Scotland Edinburgh

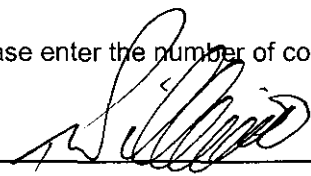


Names and addresses of the allottees (List joint share allotments consecutively)

Shareholder details		Shares and share class allotted	
Name IMPERIAL TOBACCO HOLDINGS (1) LIMITED		Class of shares allotted Redeemable Shares	Number allotted 200,000,000
Address P.O. BOX 244, UPTON ROAD, BRISTOL <div style="text-align: right;">UK Postcode BS9 9 7 UJ</div>			
Name Address <div style="text-align: right;">UK Postcode</div>		Class of shares allotted	Number allotted
Name Address <div style="text-align: right;">UK Postcode</div>			
Name Address <div style="text-align: right;">UK Postcode</div>			
Name Address <div style="text-align: right;">UK Postcode</div>			
Name Address <div style="text-align: right;">UK Postcode</div>			

Please enter the number of continuation sheets (if any) attached to this form

Signed



Date

15 APRIL 2002

A director / secretary / administrator / administrative receiver / receiver manager / receiver

SECRETARY

Please delete as appropriate

Please give the name, address, telephone number and, if available, a DX number and Exchange of the person Companies House should contact if there is any query.

T M WILLIAMS, P O BOX 244, UPTON ROAD, BRISTOL, BS99 7UJ

Tel 0117 963 6636

DX number

DX exchange