

Received
8/8/2007 t.m.

3299793

The Directors
Gallaher Group Plc
Members Hill
Brooklands Road
Weybridge
Surrey
KT13 0QU

PricewaterhouseCoopers LLP
1 Embankment Place
London WC2N 6RH
Telephone +44 (0) 20 7583 5000
Facsimile +44 (0) 20 7822 4652
Direct Phone 0207 804 9270
Direct Fax 0207 213 2119
www.pwc.com/uk

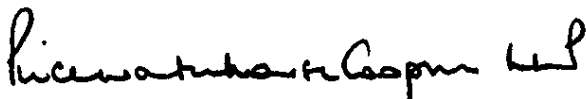
5 July 2007

Dear Sirs

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Gallaher Group Plc, registered number 03299793 with effect from 10 July 2007

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Gallaher Group Plc

Yours faithfully



PricewaterhouseCoopers LLP
Chartered Accountants and Registered Auditors
London

FRIDAY



A6978S62

A05

17/08/2007

333

COMPANIES HOUSE