



88(2)

Return of Allotment of Shares

Please complete in typescript,
or in bold black capitals

CHFP010

Company Number

3299793

Company Name in full

Gallaher Group Plc

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			To										
	Day	Month	Year	Day	Month	Year								
	0	6	0	9	2	0	0	7						
Class of shares (ordinary or preference etc)	Ordinary			Ordinary			Ordinary							
Number allotted	1,862			403			449							
Nominal value of each share	10p			10p			10p							
Amount (if any) paid or due on each share (including any share premium)	£4 43			5 05			5 59							

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:

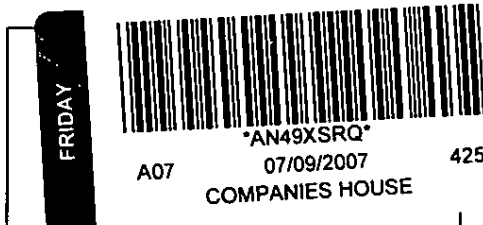
% that each share is to be treated as paid up			
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Consideration for which the shares
were allotted
(This information must be supported by the duly
stamped contract or by the duly stamped particulars
on Form 88(3) if the contract is not in writing)

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
for companies registered in Scotland DX 235 Edinburgh





88(2) cont

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Shares allotted (including bonus shares):

	From			To										
Date or period during which shares were allotted (if shares were allotted on one date enter that date in the "from" box)	Day	Month	Year	Day	Month	Year								
	0	6	0	9	2	0	0	7						
Class of shares (ordinary or preference etc)	Ordinary			Ordinary			Ordinary							
Number allotted	1,173			595			358							
Nominal value of each share	10p			10p			10p							
Amount (if any) paid or due on each share (including any share premium)	£6 81			£7 22			£4 53							

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

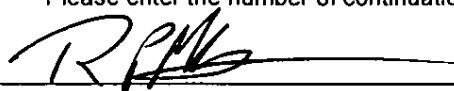
(This information must be supported by the duly stamped contract or by the duly stamped particulars on Form 88(3) if the contract is not in writing)

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

Shareholder details	Shares and share class allotted	
Name See attached schedule	Class of shares allotted Ordinary 10p	Number allotted
Address		
UK postcode		
Name	Class of shares allotted	Number allotted
Address		
UK postcode		
Name	Class of shares allotted	Number allotted
Address		
UK postcode		
Name	Class of shares allotted	Number allotted
Address		
UK postcode		

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

Signed



Date

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

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

Madeleine Slater, Gallaher Limited, Members Hill,

Brooklands Road, Weybridge, Surrey, KT13 0QU

Tel 01932 832522

DX number

DX exchange



Gallagher Group Plc - Form 88(2) - 6 September 2007

Co No 3299793

Forenames	Surname	Address1	Address2	Address3	Address4	Shares Exercised	Option Price	Total Shares at Each Option Price
William	Burnett	2 Murob Park	BALLYMENA	Co Antrim BT43 6JG		459	4 43	1,862
David John	Heather	Nettlestone	3 Blackberry Close	Clanfield, Waterfooville	Hants PO8 0PU	621	4 43	
Josef	Schaubschlager	Haidingerweg 8	4113 St Martin	Austria		213	4 43	
Sascha	Sobotka	Manenheimgasse 5 a/4	2460 Bruck an der Leitha	Austria		569	4 43	
Jeremie	de Clercq	7 allée Marcel Jambenoire	75 013 Paris	France		358	4 53	358
David John	Heather	Nettlestone	3 Blackberry Close	Clanfield, Waterfooville	Hants PO8 0PU	403	5 05	403
Paul Maurice	Tilson	6A Millvale Croft Road	Ballygalley	LARNE	Co Antrim BT40 2RF	449	5 59	449
Thomasina	Adair	90 Sand Road Galgorm	BALLYMENA	Co Antrim BT42 1DL		282	6 81	1,173
James	Boxford	45 Ewhurst Avenue	Sanderstead	Croydon	Surrey CR2 0DH	490	6 81	
David John	Heather	Nettlestone	3 Blackberry Close	Clanfield, Waterfooville	Hants PO8 0PU	156	6 81	
Arlene Deborah	Smith	2 Ballyhartfield Road Doagh	BALLYCLARE	Co Antrim BT39 0RB		245	6 81	
James	Boxford	45 Ewhurst Avenue	Sanderstead	Croydon	Surrey CR2 0DH	138	7 22	595
Neil	England	Lambourne House	Harvest Hill	BOURNE END	Bucks SL8 5JJ	346	7 22	
Alexander	McDermott	4 Woodcroft Rise	BALLYMENA	Co Antrim BT42 1TA		69	7 22	
Jan	Woltering	Gartenweg 22	D-82399 Raisting	Germany		42	7 22	
						4,840		4,840