

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 <small>(if shares were allotted on one date enter that date in the "from" box)</small>	From			To		
	Day	Month	Year	Day	Month	Year
	2	6	01	2	0	05
Class of shares <small>(ordinary or preference etc)</small>	Ordinary		Ordinary	Ordinary		Ordinary
Number allotted	24,999		3,471	6,015		
Nominal value of each share	10p		10p	10p		10p
Amount (if any) paid or due on each share (including any share premium)	£2.34		3.50	3.67		

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)

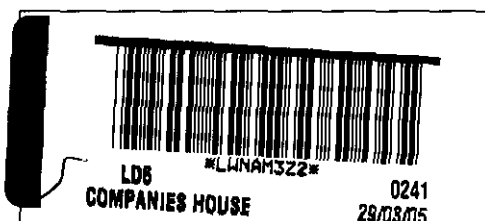
When you have completed and signed the form send it to
the Registrar of Companies at:

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

DX 33050 Cardiff

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

DX 235 Edinburgh





88(2) cont

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Company Name in full

Gallaher Group Plc

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	Day	Month	Year			
	2	6	0	1	2	0	0	5				
Class of shares (ordinary or preference etc)	Ordinary						Ordinary					
Number allotted	1,219						1,186					
Nominal value of each share	10p						10p					
Amount (if any) paid or due on each share (including any share premium)	£4.43						£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)

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

Shareholder details	Shares and share class allotted	
Name <div>See Attached</div>	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		
Name	Class of shares allotted	Number allotted
Address		
UK postcode		

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

1

Signed

M. Thelpe

Date

26-Jan-2005

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.

Helen Martin, Gallaher Ltd, Members Hill, Brooklands	
Road, Weybridge, Surey, KT13 0QU	
Tel 01932 832522	
DX number	DX exchange

Surname	Fore Name(s)	Address		Option Price £	No. of Shares
Cole	Patricia June	21 Shane Manor	Broughshane	BT43 7NQ	2.34 8,333
Jagdev	Hardev	Two Oaks, 2a Ashley Drive	Walton On Thames	Surrey KT12 1JL	2.34 8,333
Meftah	Luisa	26 Kite Wood Road	Penn, High Wycombe	Bucks HP10 8HH	2.34 8,333
Ewart	Stephen	28 Caddy Road	Randalstown	Antrim BT41 3DL	3.5 771
Vandervolk	Tracy	7 Kingland Cres	Barry	South Glamorgan CF63 4JQ	3.5 2,700
Whan	Gladys	13 Lynda Crescent	Jordanstown, Newtonabbey	Co Antrim BT37 0NS	3.67 527
Martin	Helen Jane	7 Westleigh Avenue	Putney	London SW15 6RF	3.67 527
Freda	John	9 Paddock Way	WOKING	Surrey GU21 5TB	3.67 1,055
Spiers	Bertha	264 Castlereagh Road	Belfast	Co Antrim BT5 5FZ	3.67 1,267
Nixon	Emily Elizabeth	13 Bamber Avenue	BALLYMENA	Co Antrim BT43 5AW	3.67 2,639
Knoflach	Erich	Schimmelmassage 2-4/2/1	1030 Wien	Austria	4.43 278
Lachner	Robert	1180 Wien	Naafgasse 5/3	Austria	4.43 941
Stewart	Gavin James	26 Southcote Way	PENN, High Wycombe	Bucks HP10 8JG	5.59 1,186
Total:					36,890