



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

January 11, 2007

Mr. Mark E. Rolfe  
Group Finance Director  
Gallaher Group Plc  
Members Hill, Brooklands Road, Weybridge  
Surrey KT13 0QU, England

**Re: Gallaher Group Plc  
Form 20-F for the Fiscal Year Ended December 31, 2005  
Filed April 21, 2006  
File No. 001-14602**

Dear Mr. Rolfe:

We have completed our review of your 2005 Form 20-F, and do not, at this time, have any further comments.

Sincerely,

Karl Hiller  
Branch Chief