Via Fax & U.S. Mail

Mr. Robert Dyrbus Finance Director PO Box 244 Southville Bristol BS99 7UJ England

Re: Imperial Tobacco Group PLC

Form 20-F for the year ended September 30, 2006

Filed February 2, 2007 File No. 001-14874

Dear Mr. Dyrbus:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel Branch Chief