

Mail Stop 3561

June 19, 2007

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