

**GALLAHER BENELUX (the *Company*)****MEMBERS' WRITTEN RESOLUTIONS**

Pursuant to Chapter 2 of Part 13 of the Companies Act 2006 (the *Act*) **WE**, being the sole member of the Company who at the date of these resolutions would be entitled to attend and vote at a general meeting of the Company, **CONFIRM** and **AGREE** that the following resolutions shall have effect as if passed at a general meeting of the Company duly convened and held. Resolution 1 shall be passed as an ordinary resolution and resolutions 4 to 9 (inclusive) shall each be passed as a special resolution. Accordingly **WE RESOLVE**:

**ORDINARY RESOLUTION**

1. **THAT** matters may be authorised by the directors in accordance with section 175(5)(a) of the Act.

**SPECIAL RESOLUTIONS**

For the purposes of section 175 of the Act:

2. We note that the directors of certain subsidiary undertakings of the Company (the *Subsidiaries*) have also declared interests, namely directorships of other entities within the Company's group of companies, (the *Group Specific Conflicts*) which conflict or possibly may conflict with the interests of those Subsidiaries for the purposes of section 175 of the Act. We further note that pursuant to section 175(6)(a) of the Act, the authorisation of the Group Specific Conflicts by the directors of the relevant Subsidiaries is in some cases not possible as a quorum at the approving board meeting of the relevant Subsidiaries cannot be achieved without counting the director or directors in question or any other interested directors, and the matter cannot be agreed to without their voting or without counting their votes.

3. Accordingly, in order for the Group Specific Conflicts to be authorised, we note that the ultimate shareholder of the group, JT International Holding BV authorised on 27 August 2009 the Group Specific Conflicts at each level of the group's corporate chain and the shareholder(s) of each subsidiary company in the group should then in turn authorise the Group Specific Conflicts of each relevant subsidiary company. Accordingly, **WE RESOLVE**:

4. **THAT** James Boxford's directorships of the Company as well as of Benson & Hedges Limited, Cope & Lloyd (Overseas) Limited, Gallaher Austria Limited, Gallaher Luxembourg, Gallaher Capital Limited, Gallaher Finance, Gallaher Finance Luxembourg, Gallaher Group Limited, Gallaher Investment Finance, Gallaher Investments Luxembourg, Gallaher Jersey Holdings Limited, Gallaher Overseas (Holdings) Limited, Gallaher Overseas Limited, Hergall Tobacco Limited, John Cotton Limited, JTI (UK) Management Ltd and Teofani Limited, which may involve

a possible conflict with the interests of the Company, be and are hereby authorised and James Boxford be permitted not to disclose any confidential information obtained in his capacity as director of these companies to the Company and any breach of duty which has arisen or may arise from such conflict be and is hereby ratified;

5. **THAT** Andrew Chamberlain's directorships of the Company as well as of Gallaher Austria Limited, The Galleon Insurance Company Limited, Gallaher Luxembourg, Gallaher Capital Limited, Gallaher Finance, Gallaher Finance Luxembourg, Gallaher Investment Finance, Gallaher Investments Luxembourg, Gallaher Jersey Holdings Limited, John Cotton Limited, J.R. Freeman & Son Limited, JTI (UK) Finance Plc and The Schooner Insurance Company Limited, which may involve a possible conflict with the interests of the Company, be and are hereby authorised and Andrew Chamberlain be permitted not to disclose any confidential information obtained in his capacity as director of these companies to the Company and any breach of duty which has arisen or may arise from such conflict be and is hereby ratified;

6. **THAT** Brian Murphy's directorships of the Company as well as of Benson & Hedges Limited, Gallaher AF Luxembourg Sarl, Gallaher Austria Limited, Gallaher Limited, Gallaher Luxembourg, Gallaher Luxembourg Overseas Finance Sarl, Gallaher Capital Limited, Gallaher Finance, Gallaher Finance Luxembourg, Gallaher Group Limited, Gallaher Investment Finance, Gallaher International Limited, Gallaher Investments Luxembourg, Gallaher Overseas (Holdings) Limited, Gallaher Overseas Limited, Hergall Tobacco Limited, JT International Limited, JTI Leaf Services UK Limited, JTI (RMS) Ltd, JTI (UK) Finance Plc, JTI (UK) Management Ltd and Teofani Limited, which may involve a possible conflict with the interests of the Company, be and are hereby authorised and Brian Murphy be permitted not to disclose any confidential information obtained in his capacity as director of these companies to the Company and any breach of duty which has arisen or may arise from such conflict be and is hereby ratified;

7. **THAT** Lorenzo Pillinini's directorships of the Company as well as of Benson & Hedges Limited, Cope & Lloyd (Overseas) Limited, Gallaher Austria Limited, Gallaher Limited, Gallaher Luxembourg, Gallaher Nigeria Limited, Gallaher Capital Limited, Gallaher Finance, Gallaher Finance Luxembourg, Gallaher Group Limited, Gallaher Investment Finance, Gallaher International Limited, Gallaher Investments Luxembourg, Gallaher Jersey Holdings Limited, Gallaher Overseas (Holdings) Limited, Gallaher Overseas Limited, Hergall Tobacco Limited, John Cotton Limited, J.R. Freeman & Son Limited, JT International Business Services Limited, JT International Limited, JTI (UK) Finance Plc, JTI (UK) Management Ltd, JTI Ireland Limited, JTI South Africa, Tanzanian Cigarette Company and Teofani Limited, which may involve a possible conflict with the interests of the Company, be and are hereby authorised and Lorenzo Pillinini be permitted not to disclose any confidential information obtained in his capacity as director of these companies to the Company and any breach of duty which has arisen or may arise from such conflict be and is hereby ratified;

8. **THAT** Eddy Pirard's directorships of the Company as well as of Compania de Tabacos de Exportacion Ltd, Gallaher Austria Limited, Gallaher Limited, Gallaher

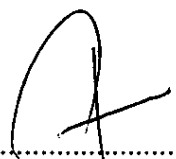
Capital Limited, Gallaher Finance, Gallaher Group Limited, Gallaher Investment Finance, Gallaher Jersey Holdings Limited, Gallaher Overseas (Holdings) Limited, Gallaher Overseas Limited, Hergall Tobacco Limited, JTI Ireland Limited, Teofani Limited, which may involve a possible conflict with the interests of the Company, be and are hereby authorised and Eddy Pirard be permitted not to disclose any confidential information obtained in his capacity as director of these companies to the Company and any breach of duty which has arisen or may arise from such conflict be and is hereby ratified;

9. THAT the Company be authorised to: (a) pass any required shareholder resolutions of the Company's subsidiary companies (if applicable); and (b) authorise the boards of directors of such subsidiary companies to pass shareholder resolutions of their own subsidiary companies (and so on down the group corporate chain), in each case until the members of each subsidiary have: (i) authorised any of the Group Specific Conflicts which conflict or possibly may conflict with the interests of that subsidiary; and (ii) ratified any breach of duty which has arisen or may arise from any such conflict.


#### AGREEMENT

Please read the notes at the end of this document before signifying your agreement to the resolutions.

The undersigned, being a person entitled to vote on the resolutions on 1st September 2009 (the **Circulation Date**), hereby irrevocably agrees to the resolutions:

  
.....  
for and on behalf of  
**Gallaher Austria Limited**

Date: 01/09/2009.....

  
.....  
for and on behalf of  
**Gallaher Luxembourg**

Date: 01/09/2009.....

## NOTES

1. If you agree with the resolutions, please indicate your agreement by signing and dating this document where indicated above and returning it to the Company using one of the following methods:

By Hand: delivering the signed copy to Madeleine Slater.

Post: returning the signed copy by post to Madeleine Slater, Members Hill, Brooklands Road, Weybridge, Surrey KT13 0QU.

Fax: faxing the signed copy to 01932372508 marked "For the attention of Madeleine Slater".

E-mail: by attaching a scanned copy of the signed document to an e-mail and sending it to [madeleine.slater@jti.com](mailto:madeleine.slater@jti.com).

If you do not agree to the resolutions, you do not need to do anything: you will not be deemed to agree if you fail to reply.

2. Once you have indicated your agreement to the resolutions, you may not revoke your agreement.

3. Unless, by 28 days following the Circulation Date, sufficient agreement has been received for the resolutions to pass, it will lapse. If you agree to the resolutions, please ensure that your agreement reaches us before or during this date.

4. In the case of joint holders of shares, only the vote of the senior holder who votes will be counted by the Company. Seniority is determined by the order in which the names of the joint holders appear in the register of members.

5. If you are signing this document on behalf of a person under a power of attorney or other authority please send a copy of the relevant power of attorney or authority when returning this document.