

Grant Thornton UK LLP
Chartered Accountants
UK member of
Grant Thornton International

Our Ref GH/J12604/AUD/L044

The Company Secretary
Jennings Brothers Plc
Castle Brewery
Cockermouth
CUMBRIA
CA13 9NA

24795

20 May 2005

Dear Sir

In accordance with the Companies Act 1985, sections 392 to 394, we write to inform you of our resignation as auditors of Jennings Brothers Plc with immediate effect.

There are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

You are required to send a copy of this notice to the Registrar of Companies within fourteen days.

Yours faithfully

Grant Thornton UK LLP

Grant Thornton UK LLP
Registered Auditors

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