



## KPMG Audit Plc

PO Box 695  
8 Salisbury Square  
London EC4Y 8BB  
United Kingdom

Tel +44 (0) 171 311 1000  
Fax +44 (0) 171 311 3311  
Telex 8811541 KPMGLO G  
DX 38050 Blackfriars

The Directors  
Marston, Thompson & Evershed p.l.c.  
The Brewery  
PO Box 26 Shobnall Road  
Burton on Trent  
DE14 2BW

Our ref mjdl/gnm/jd

**COPY**

30 April 1999

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Dear Sirs

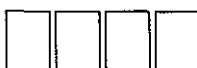
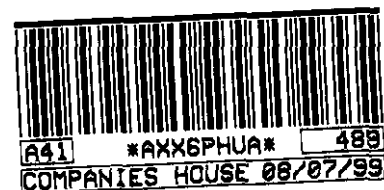
✓ Marston, Thompson & Evershed p.l.c	Company No: 48254
Living Concepts Limited	Company No: 3199972
Via Vita Cafe Bars & Restaurants Limited	Company No: 3096599
✓ M.T.E. (Services) Limited	Company No: 3032383
John Marston's Taverners Limited	Company No: 3141084
John Marston's Landlords Limited	Company No: 3104995
Pitcher & Piano Limited	Company No: 1940814
✓ Jackgrade Limited	Company No: 3012623
Spinclass Limited	Company No: 2858473
Marston's Limited	Company No: 1788855
SK Williams Limited	Company No: 317725
Border Breweries (Wrexham) Limited	Company No: 257409

### Statement to the directors of the above companies on ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985

In accordance with section 394 of the Companies Act 1985, we confirm that there are not circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

KPMG Audit Plc



Member firm of  
KPMG International

KPMG Audit Plc is  
registered to carry on audit  
work by the Institute of  
Chartered Accountants in

England and Wales.  
Registered in England  
No 3110745

Registered office  
8 Salisbury Square  
London EC4Y 8BB



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