

The Directors
West Midlands Taverns (Holdings) Limited
Mill House
Aylesbury Road
Thame
OX9 3AT

7 July 2003

MB/FL

Direct Line: 0121 535 2985
Direct Fax: 0121 535 2442

Dear Sirs

West Midlands Taverns (Holdings) Limited (the "Company") – Company number: 1420864

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from the time at which you receive this letter.

In accordance with section 394 (1) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

Ernst & Young UK

Ernst & Young LLP

