

The Directors
Mitchells & Butlers plc
27 Fleet Street
Birmingham
B3 1JP

23 March 2011

Ref NM/ER

Direct line 0121 535 2112

Email nmeredith@uk.ey.com

Dear Sirs

Mitchells & Butlers plc and subsidiaries

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of Mitchells & Butlers plc and the subsidiaries listed in Appendix 1. This resignation takes effect from the date on which you receive this letter.

Statement of circumstances

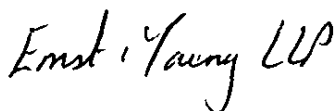
In accordance with section 519(2) of that Act, we have included below our statement of circumstances:

The directors decided to retender the audit and have chosen to appoint Deloitte as the company's new auditors. Ernst & Young decided not to participate in this process as we believed it unlikely that we would be successful.

We draw your attention to the fact that Mitchells & Butlers plc has its own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections 517, 520 and 523 of the Act), including, depending on the circumstances, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors. Further guidance on this notification has been issued by the appropriate audit authorities - the Professional Oversight Board (POB) and the Institute of Chartered Accountants in England and Wales (ICAEW) and can be found on <http://www.frc.org.uk/pob/regulation/companies.cfm> and <http://www.icaew.com/index.cfm?route=155861> respectively

If you have any questions on your legal obligations we recommend that you seek legal advice.

Yours faithfully



Ernst & Young LLP
United Kingdom



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INVESTOR IN PEOPLE

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Appendix 1. Subsidiaries of Mitchells & Butlers plc

Company	Registered Address	Company Number
Mitchells & Butlers plc	27 FLEET STREET, BIRMINGHAM, WEST MIDLANDS, B3 1JP	04551498
Bede Retail Investments Limited	27 FLEET STREET, BIRMINGHAM, WEST MIDLANDS, B3 1JP	04125272
Mitchells & Butlers Retail Operating Company Ltd	27 FLEET STREET, BIRMINGHAM, WEST MIDLANDS, B3 1JP	06301744
Lastbrew Ltd	27 FLEET STREET, BIRMINGHAM, WEST MIDLANDS, B3 1JP	00075597
Mitchells & Butlers (Property) Ltd	27 FLEET STREET, BIRMINGHAM, WEST MIDLANDS, B3 1JP	01299745
Mitchells & Butlers (IP) Ltd	27 FLEET STREET, BIRMINGHAM, WEST MIDLANDS, B3 1JP	04885717
Mitchells & Butlers Acquisition Company	27 FLEET STREET, BIRMINGHAM, WEST MIDLANDS, B3 1JP	05879733
Mitchells & Butlers Holdings Ltd	27 FLEET STREET, BIRMINGHAM, WEST MIDLANDS, B3 1JP	03420338
Mitchells & Butlers Leisure Holdings Ltd	27 FLEET STREET, BIRMINGHAM, WEST MIDLANDS, B3 1JP	02608173
Mitchells & Butlers Holdings (No 2) Ltd (prev Alnery No 2750 Limited)	27 FLEET STREET, BIRMINGHAM, WEST MIDLANDS, B3 1JP	06475790
Mitchells & Butlers Retail Holdings Ltd	27 FLEET STREET, BIRMINGHAM, WEST MIDLANDS, B3 1JP	04887979
Mitchells and Butlers Healthcare Trustee Ltd	27 FLEET STREET, BIRMINGHAM, WEST MIDLANDS, B3 1JP	04659443
Old Kentucky Restaurants Ltd	27 FLEET STREET, BIRMINGHAM, WEST MIDLANDS, B3 1JP	00465905
Mitchells & Butlers Finance plc	27 FLEET STREET, BIRMINGHAM, WEST MIDLANDS, B3 1JP	04778667

Appendix 1 Subsidiaries of Mitchells & Butlers plc (continued)

Standard Commercial Property Developments Limited	27 FLEET STREET, BIRMINGHAM, WEST MIDLANDS, B3 1JP	00056525
Standard Commercial Property Investments Ltd	27 FLEET STREET, BIRMINGHAM, WEST MIDLANDS, B3 1JP	01954096
Standard Commercial Property Securities Ltd	27 FLEET STREET, BIRMINGHAM, WEST MIDLANDS, B3 1JP	01689558
Mitchells & Butlers Retail Ltd	27 FLEET STREET, BIRMINGHAM, WEST MIDLANDS, B3 1JP	00024542
Mitchells & Butlers Retail (No 2) Ltd	27 FLEET STREET, BIRMINGHAM, WEST MIDLANDS, B3 1JP	03959664
Mitchells & Butlers Leisure Retail Ltd	27 FLEET STREET, BIRMINGHAM, WEST MIDLANDS, B3 1JP	01001181
Mitchells & Butlers Retail Property Limited	27 FLEET STREET, BIRMINGHAM, WEST MIDLANDS, B3 1JP	06301758
Landmark Leisure Ltd	27 FLEET STREET, BIRMINGHAM, WEST MIDLANDS, B3 1JP	01117619
Temple Circus Developments Limited	27 FLEET STREET, BIRMINGHAM, WEST MIDLANDS, B3 1JP	06595222
Crownhill Estates (Derriford) Limited	27 FLEET STREET, BIRMINGHAM, WEST MIDLANDS, B3 1JP	04388402
East London Pubs & Restaurants Limited	27 FLEET STREET, BIRMINGHAM, WEST MIDLANDS, B3 1JP	02376172
Brown's Restaurants Limited	27 FLEET STREET, BIRMINGHAM, WEST MIDLANDS, B3 1JP	01001320
Brown's Restaurant (Brighton) Limited	27 FLEET STREET, BIRMINGHAM, WEST MIDLANDS, B3 1JP	01564302
Browns Restaurant (Bristol) Limited	27 FLEET STREET, BIRMINGHAM, WEST MIDLANDS, B3 1JP	02351724
Browns Restaurant (Cambridge) Limited	27 FLEET STREET, BIRMINGHAM, WEST MIDLANDS, B3 1JP	01237917
Browns Restaurant (London) Limited	27 FLEET STREET, BIRMINGHAM, WEST MIDLANDS, B3 1JP	00291996

Appendix 1: Subsidiaries of Mitchells & Butlers plc (continued)

Browns Restaurant (Oxford) Limited	27 FLEET STREET, BIRMINGHAM, WEST MIDLANDS, B3 1JP	01730727
Mitchells & Butlers Lease Co Limited	27 FLEET STREET, BIRMINGHAM, WEST MIDLANDS, B3 1JP	03152524
Standard Commercial Property Developments (Tangcourt) Ltd	27 FLEET STREET, BIRMINGHAM, WEST MIDLANDS, B3 1JP	01086032