

PRIVATE AND CONFIDENTIAL

The Directors
Mercury Taverns plc
Mercury House
Amber Business Village
Amington
Staffordshire
B77 4RP

9 June 1998

JBD/HLE

Direct Line
0121 232 4370

Dear Sirs

MERCURY TAVERNS (HOLDINGS) LIMITED
MERCURY TAVERNS PLC 2850597
MERCURY MANAGEMENT (UK) LIMITED
MERCURY MANAGEMENT (SCOTLAND) LIMITED

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of the above companies. This resignation takes effect from 8 June 1998.

In accordance with section 394(1) of the 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

Ernst & Young



■ A list of partners' names is available for inspection at the above address, and at Becket House, 1 Lambeth Palace Road, London SE1 7EU, the partnership's principal place of business.
Authorised by The Institute of Chartered Accountants in England and Wales to carry on investment business.

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