

For the attention of Neil Preston
Company Secretary
Punch Taverns plc
Jubilee House
Second Avenue
Burton upon Trent
Derbyshire
DW14 2WF

1 March 2010

Ref SON/KMc/DT

Direct line: 0121 535 2489

Email: sonerik@uk.ey.com

Dear Sirs

Punch Taverns plc subsidiaries

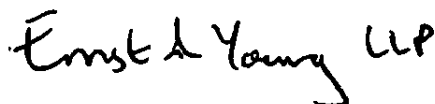
In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of the subsidiary companies of Punch Taverns plc as noted in the attached schedule. This resignation takes effect from the date on which you receive this letter.

In accordance with section 519(2) 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.

We draw your attention to the fact that the companies have their 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 their websites.

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

Yours faithfully



Ernst & Young LLP
United Kingdom

SATURDAY



INVESTOR IN PEOPLE

3548800	PUNCH TAVERNS (ES) LIMITED	1
3982429	PUNCH TAVERNS (FH) LIMITED	1
3562121	PUNCH TAVERNS (FRADLEY) LIMITED	1
1899248	PUNCH TAVERNS (IB) LIMITED	1
4821157	PUNCH TAVERNS (JUBILEE) LIMITED	1
1676516	PUNCH TAVERNS (MH) LIMITED	1
3946292	PUNCH TAVERNS (OFFICES) LIMITED	1
3982441	PUNCH TAVERNS (PGE) LIMITED	1
3988701	PUNCH TAVERNS (PGRF) LIMITED	1
3731227	PUNCH TAVERNS (PGRH) LIMITED	1
4036384	PUNCH TAVERNS (PM) LIMITED	1
3276276	PUNCH TAVERNS (PMG) LIMITED	1
3720775	PUNCH TAVERNS (PMH) LIMITED	1
3004859	PUNCH TAVERNS (PMM) LIMITED	1
4187608	PUNCH TAVERNS (PMT) LIMITED	1
3946310	PUNCH TAVERNS (PPCF) LIMITED	1
50484	PUNCH TAVERNS (PR) LIMITED	1
3780351	PUNCH TAVERNS (PRAC) LIMITED	1
3731233	PUNCH TAVERNS (PRAF) LIMITED	1
4257082	PUNCH TAVERNS (RED) LIMITED	1
5622593	PUNCH TAVERNS (REDWOOD BIDCO) LIMITED	1
91952	PUNCH TAVERNS (REDWOOD JERSEYCO) LIMITED	22 GRENVILLE STREET, PO BOX 7, ST HELIER, CHANNEL ISLANDS JE4 8PX, JERSEY
124723	PUNCH TAVERNS (RH) LIMITED	1
6714049	PUNCH TAVERNS (SHAWSHANK) LIMITED	1
4467229	PUNCH TAVERNS (SPML) LIMITED	1
3982447	PUNCH TAVERNS (VPR) LIMITED	1
5927183	PUNCH TAVERNS (WOODVILLE) LIMITED	1