

PricewaterhouseCoopers
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The Directors
SA Brain & Company Limited
The Cardiff Brewery
PO Box 53
Crawshay Street
CARDIFF
CF10 1TR

15 January 2003

Dear Sirs

Notice of resignation as auditors

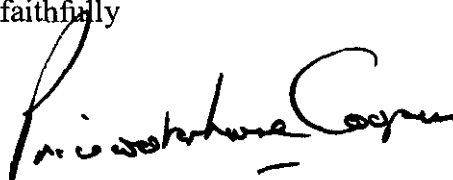
Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of SA Brain & Co Limited, registered number 52099 and the subsidiaries set out below with effect from 15 January 2003 :-

Company	Registered number
Crown Buckley Limited	2809284
Manor House (Wine Merchants) Limited	1595384
* The Good Pub Company Limited	3202920 *

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of SA Brain & Co Limited or the subsidiaries listed above.

Yours faithfully



PricewaterhouseCoopers

