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Private & confidential

The Directors Spirit Pub Company Plc Sunrise House Ninth Avenue Burton upon Trent DE14 3JZ

Our ref gw/rh

Contact Greg Watts 0121 232 3000 Ext 3030

For attention of Mr I Powell

8 January 2014

4090163

Dear Sir

Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

We write to you in your capacity as company secretary of the companies listed in the Appendix to this statement

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of the each of the companies listed in the Appendix that we consider should be brought to the attention of the respective companies' members or creditors

Yours faithfully,

KPMG Audit Plc

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03/02/2014 COMPANIES HOUSE



Appendix

Company name	Company registered number
Allied Kunick Entertainments Limited	2911600
Aspect Ventures Limited	2468264
CPH (R&L) No.1 Limited	4807690
CPH (R&L) No.2 Limited	4807708
CPH Palladium Limited	4661726
Dearg Limited	4661724
Freshwild Limited	4555609
Huggins and Company Limited	56674
Partstripe Limited	4555293
Spirit (Faith) Limited	3724077
Spirit (Redwood Bidco) Limited	5622593
Spirit (SGL) Limited	3982443
Spirit Acquisition Properties Limited	4459630
Spirit Acquisitions Holdings Limited	4914737
Spirit Group Equity Limited	4271971
Spirit Group Holdings Limited	4872028
Spirit Group Parent Limited	4872039
Spirit Group Retail (Northampton) Limited	4090163
Spirit Group Retail (Pubs) No.1 Limited	4807705
Spirit Group Retail (Pubs) No.2 Limited	4807709
Spirit Group Retail Limited	3794854
Spirit Intermediate Holdings Limited	4914762
Spirit Issuer Parent Limited	5260533
Spirit Issuer plc	5266745
Spirit Managed Funding Limited	5266806
Spirit Managed Holdings Limited	4271973
Spirit Managed Inns Limited	5266815
Spirit Pub Company (Holdco) Limited	7662211
Spirit Pub Company (Investments) Limited	07020781
Spuit Pub Company (Leased) Limited	5699544
Spirit Pub Company (Managed) Limited	5269240
Spirit Pub Company (Services) Limited	5266811
Spurt Pub Company (SGE) Limited	7662502
Spirit Pub Company (Supply) Limited	4341771
Spirit Pub Company (Trent) Limited	5746068
Spirit Pubs Debenture Holdings Limited	5266779
Spirit Retail Bidco Limited	4872046
Springtarn Limited	4664255
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KPMG Audit Plc 8 January 201 4

The Chef & Brewer Group Limited 455013
Tom Cobleigh Group Limited 4050507
Tom Cobleigh Limited 2673413