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 **ERNST & YOUNG**

Ernst & Young LLP
1 Colmore Square
Birmingham B4 6HJ
Tel: 0121 535 2000
Fax: 0121 535 2001
www.ey.com/uk

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1 March 2010

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Ref: SON/KMc/DT

Direct line: 0121 535 2489

Email: sonnell@uk.ey.com

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

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.

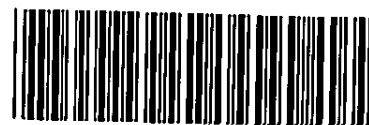
If you have any questions on your legal obligations we recommend that you seek legal advice.

Yours faithfully

Ernst & Young LLP

Ernst & Young LLP
United Kingdom

TUESDAY



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COMPANIES HOUSE



INVESTOR IN PEOPLE

The UK firm Ernst & Young LLP is a limited liability partnership registered in England and Wales with company number 01306001 and is a member firm of Ernst & Young Global Limited. A list of members of Ernst & Young Global Limited is available for inspection at 1 More London Place, London SE1 2NF. The firm's principal place of business and registered office is at 1 Colmore Square, Birmingham B4 6HJ.

Company number	Company name	Registered office
2911600	ALLIED KUNICK ENTERTAINMENTS LIMITED	1
2468264	ASPECT VENTURES LIMITED	1
3417812	AVEBURY GROUP LIMITED	1
4807691	AVL (PUBS) NO 2 LIMITED	1
3724067	BARSHelf 2 LIMITED	1
2928438	BK INVESTMENTS LIMITED	1
5360893	BROOMCO (3708) LIMITED	1
57987	CLEVELAND PLACE HOLDINGS LIMITED	1
2913379	CONQUEST INNS LIMITED	1
4807690	CPH (R&L) NO 1 LIMITED	1
4807708	CPH (R&L) NO 2 LIMITED	1
4555609	FRESHWILD LIMITED	1
56674	HUGGINS AND COMPANY LIMITED	1
3052693	INN BUSINESS LIMITED	1
2669542	INN BUSINESS PROPERTY LIMITED	1
3538785	INN PARTNERSHIP LIMITED	1
1564833	INNSPIRED (CEDAR) LIMITED	1
3567557	INNSPIRED (ESOP) LIMITED	1
5196137	INNSPIRED (ITB) LIMITED	1
3355449	INNSPIRED COMPANY LIMITED	1
3764748	INNSPIRED GROUP LIMITED	1
3776523	INNSPIRED HOLDINGS LIMITED	1
3813780	INNSPIRED PUBS LIMITED	1
3776524	INNSPIRED TAVERNS LIMITED	1
4009334	L&P 34 LIMITED	1
2677899	MARR TAVERNS LIMITED	1

3003875	MILL HOUSE INNS (TRADING) LIMITED	1
5266810	NEW PUBCO HOLDINGS LIMITED	1
4555293	PARTSTRIPE LIMITED	1
5117362	PIONEER PUB COMPANY LIMITED	1
3592484	PUNCH (INN BUSINESS) LIMITED	1
3988664	PUNCH PARTNERSHIPS (PGRP) LIMITED	1
3321199	PUNCH PARTNERSHIPS (PML) LIMITED	1
4221944	PUNCH PARTNERSHIPS (PPCS) LIMITED	1
3512363	PUNCH PARTNERSHIPS (PTL) LIMITED	1
5699544	PUNCH PARTNERSHIPS (PUBS) LIMITED	1
5269240	PUNCH PUB COMPANY (PUBS) LIMITED	1
4341771	PUNCH PUB COMPANY (SUPPLY) LIMITED	1
5746068	PUNCH PUB COMPANY (TRENT) LIMITED	1
5266811	PUNCH PUB COMPANY LIMITED	1
3730913	PUNCH TAVERNS (AH) LIMITED	1
3417873	PUNCH TAVERNS (AVEBURY) LIMITED	1
5432394	PUNCH TAVERNS (BARTON) LIMITED	1
5596581	PUNCH TAVERNS (BRANSTON) LIMITED	1
3499143	PUNCH TAVERNS (BS) COMPANY LIMITED	1
4773139	PUNCH TAVERNS (CENTRUM) LIMITED	1
2639687	PUNCH TAVERNS (CMG) LIMITED	1
3982445	PUNCH TAVERNS (CMS) LIMITED	1
2585754	PUNCH TAVERNS (CPM) LIMITED	1
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
4257062	PUNCH TAVERNS (RED) LIMITED	1
5622593	PUNCH TAVERNS (REDWOOD BIDCO) LIMITED	1
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
3663441	PUNCH TAVERNS DEVELOPMENT COMPANY LIMITED	1
3487780	PUNCH TAVERNS FINANCE PLC	1
3512367	PUNCH TAVERNS GROUP LIMITED	1

3499144	PUNCH TAVERNS HOLDINGS LIMITED	1
3512600	PUNCH TAVERNS INTERMEDIATE HOLDINGS LIMITED	1
3470856	PUNCH TAVERNS INVESTMENTS LIMITED	1
4821140	PUNCH TAVERNS RESERVE COMPANY LIMITED	1
4821146	PUNCH TAVERNS RESERVE II COMPANY LIMITED	1
3635246	RHESUS LIMITED	1
2620462	SCORPIO INNS LIMITED	1
4195588	SILVERHONEY LIMITED	1
3724073	SPIRIT (BRB) LIMITED	1
3724077	SPIRIT (FAITH) LIMITED	1
3982439	SPIRIT (LODGES HOLDINGS) LIMITED	1
3946005	SPIRIT (PSC) LIMITED	1
3982443	SPIRIT (SGL) LIMITED	1
4271971	SPIRIT GROUP EQUITY LTD	1
5266799	SPIRIT GROUP FINCO LIMITED	1
4872028	SPIRIT GROUP HOLDINGS LIMITED	1
4872039	SPIRIT GROUP PARENT LIMITED	1
4090163	SPIRIT GROUP RETAIL (NORTHAMPTON) LIMITED	1
4807709	SPIRIT GROUP RETAIL (PUBS) NO 2 LIMITED	1
3794854	SPIRIT GROUP RETAIL LIMITED	1
4914762	X SPIRIT INTERMEDIATE HOLDINGS LIMITED	1
5360533	SPIRIT ISSUER PARENT LIMITED	6, BROAD STREET PLACE, LONDON EC2M 7JH
5266745	SPIRIT ISSUER PLC	6, BROAD STREET PLACE, LONDON EC2M 7JH
5266806	SPIRIT MANAGED FUNDING LIMITED	1
4271973	SPIRIT MANAGED HOLDINGS LIMITED	1
5266815	SPIRIT MANAGED INNS LIMITED	1
5266779	SPIRIT PUBS HOLDINGS LIMITED	1

4872046	SPIRIT RETAIL BIDCO LIMITED	1
5203109	SPIRIT SLB LIMITED	1
4664255	SPRINGTARN LIMITED	1
3357605	STANFORD PUBS LIMITED	1
3734363	STICKPAD LIMITED	1
2698688	SYCAMORE TAVERNS LIMITED	1
455013	THE CHEF & BREWER GROUP LIMITED	1
3421508	THE PEAR TREE INN LIMITED	1
2761817	THE WILTSHIRE BREWERY PROPERTY COMPANY LIMITED	1
4050507	TOM COBLEIGH GROUP LIMITED	1
4050400	TOM COBLEIGH HOLDINGS LIMITED	1
2673413	TOM COBLEIGH LIMITED	1
2652181	TRENT TAVERNS LIMITED	1
3680937	TUDOR STREET ACQUISITIONS LIMITED	1
2597688	USHERS OF TROWBRIDGE LIMITED	1
2668228	WHITE ROSE INNS LIMITED	1

1 Jubilee House, Second Avenue, Burton Upon Trent, DE14 2WF