

Change of Auditor Notifications
Quality Assurance Department
ICAEW
Metropolitan House
321 Avebury Boulevard
Milton Keynes
MK9 2FZ

2 July 2009

Ref: CJB

Dear Sirs

The Heavitree Brewery PLC
Company Number: 300800

Registered office:

Trood Lane
Matford
Exeter
EX2 8YP

- Period end of last audited accounts 31 October 2008

In accordance with section 522(1)(b) of the Companies Act 2006 ("the Act"), we write to notify you of our resignation as auditors of the above company.

The resignation takes effect from the date on which the notice of resignation is deposited at the company's registered office and we consider that this is before the end of our term of office as auditor.

In accordance with section 522(2) of the Act, a copy of our statement deposited with the company under section 519 of the Act is attached.

- In accordance with section 522(3) of the Act, the reason for our resignation is as follows:

Ernst & Young LLP has entered into an agreement to transfer audit and certain tax services provided at Ernst & Young's Exeter office to Francis Clark, Chartered Accountants. As a result of this agreement, Ernst & Young LLP will cease to be an auditor of the company.

Yours faithfully



Ernst & Young LLP

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COMPANIES HOUSE



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The UK firm Ernst & Young LLP is a limited liability partnership registered in England and Wales with registered number OC300001 and is a member firm of Ernst & Young Global Limited. A list of members' names is available for inspection at 1 More London Place, London SE1 2AF, the firm's principal place of business and registered office.

The Directors
The Heavitree Brewery PLC
Trood Lane
Matford
Exeter
EX2 8YP

2 July 2009

Ref: CJB

Dear Sirs

The Heavitree Brewery PLC
Company Number: 30800

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of the above company. 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 company has its 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 <http://www.frc.org.uk/pob/regulation/companies.cfm> and <http://www.icaew.com/index.cfm?route=155861> respectively.

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

Yours faithfully



Ernst & Young LLP



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