

The Directors
Finlay Beverages Limited
Elmsall Way
South Elmsall
Pontefract
West Yorkshire WF9 2XS

17 September 2007

AUD/JDN/KCB/EA

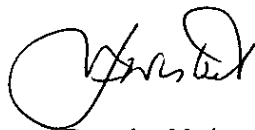
Dear Sirs

Re: Finlay Beverages Limited

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from the date on which you receive this letter.

In accordance with section 394(1) 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.

Yours faithfully



Douglas Nisbet
Partner

for and on behalf of Ernst & Young LLP

