

103081

 **ERNST & YOUNG**

Ernst & Young LLP  
No 1 Colmore Square  
Birmingham B4 6HQ  
Tel 0121 535 2000  
Fax 0121 535 2001  
www.ey.com/uk

The Directors  
Mitchells & Butlers plc  
27 Fleet Street  
Birmingham  
B3 1JP

23 March 2011

Ref NM/ER

Direct line 0121 535 2112

Email nmeredith@uk.ey.com

Dear Sirs

### **Mitchells & Butlers plc and subsidiaries**

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of Mitchells & Butlers plc and the subsidiaries listed in Appendix 1. This resignation takes effect from the date on which you receive this letter.

#### *Statement of circumstances*

In accordance with section 519(2) of that Act, we have included below our statement of circumstances

The directors decided to retender the audit and have chosen to appoint Deloitte as the company's new auditors. Ernst & Young decided not to participate in this process as we believed it unlikely that we would be successful

We draw your attention to the fact that Mitchells & Butlers plc 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*

Ernst & Young LLP  
United Kingdom

TUESDAY



A64 \*AIBGRT8B\* 123  
12/04/2011  
COMPANIES HOUSE



INVESTOR IN PEOPLE

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

# Appendix 1 Subsidiaries of Mitchells & Butlers plc

| Company   | Registered Address  | Company Number |
|---|---|----------------|
| Mitchells & Butlers plc   | 27 FLEET STREET,<br>BIRMINGHAM,<br>WEST MIDLANDS,<br>B3 1JP | 04551498       |
| Bede Retail Investments Limited                                       | 27 FLEET STREET,<br>BIRMINGHAM,<br>WEST MIDLANDS,<br>B3 1JP | 04125272       |
| Mitchells & Butlers Retail Operating Company Ltd                      | 27 FLEET STREET,<br>BIRMINGHAM,<br>WEST MIDLANDS,<br>B3 1JP | 06301744       |
| Lastbrew Ltd  | 27 FLEET STREET,<br>BIRMINGHAM,<br>WEST MIDLANDS,<br>B3 1JP | 00075597       |
| Mitchells & Butlers (Property) Ltd                                    | 27 FLEET STREET,<br>BIRMINGHAM,<br>WEST MIDLANDS,<br>B3 1JP | 01299745       |
| Mitchells & Butlers (IP) Ltd  | 27 FLEET STREET,<br>BIRMINGHAM,<br>WEST MIDLANDS,<br>B3 1JP | 04885717       |
| Mitchells & Butlers Acquisition Company                               | 27 FLEET STREET,<br>BIRMINGHAM,<br>WEST MIDLANDS,<br>B3 1JP | 05879733       |
| Mitchells & Butlers Holdings Ltd                                      | 27 FLEET STREET,<br>BIRMINGHAM,<br>WEST MIDLANDS,<br>B3 1JP | 03420338       |
| Mitchells & Butlers Leisure Holdings Ltd                              | 27 FLEET STREET,<br>BIRMINGHAM,<br>WEST MIDLANDS,<br>B3 1JP | 02608173       |
| Mitchells & Butlers Holdings (No 2) Ltd (prev Alnery No 2750 Limited) | 27 FLEET STREET,<br>BIRMINGHAM,<br>WEST MIDLANDS,<br>B3 1JP | 06475790       |
| Mitchells & Butlers Retail Holdings Ltd                               | 27 FLEET STREET,<br>BIRMINGHAM,<br>WEST MIDLANDS,<br>B3 1JP | 04887979       |
| Mitchells and Butlers Healthcare Trustee Ltd                          | 27 FLEET STREET,<br>BIRMINGHAM,<br>WEST MIDLANDS,<br>B3 1JP | 04659443       |
| Old Kentucky Restaurants Ltd  | 27 FLEET STREET,<br>BIRMINGHAM,<br>WEST MIDLANDS<br>B3 1JP  | 00465905       |
| Mitchells & Butlers Finance plc                                       | 27 FLEET STREET,<br>BIRMINGHAM,<br>WEST MIDLANDS,<br>B3 1JP | 04778667       |

# Appendix 1 Subsidiaries of Mitchells & Butlers plc (continued)

|   |   |          |
|---|---|----------|
| Standard Commercial Property Developments Limited | 27 FLEET STREET,<br>BIRMINGHAM,<br>WEST MIDLANDS,<br>B3 1JP | 00056525 |
| Standard Commercial Property Investments Ltd      | 27 FLEET STREET,<br>BIRMINGHAM,<br>WEST MIDLANDS,<br>B3 1JP | 01954096 |
| Standard Commercial Property Securities Ltd       | 27 FLEET STREET,<br>BIRMINGHAM,<br>WEST MIDLANDS,<br>B3 1JP | 01689558 |
| Mitchells & Butlers Retail Ltd                    | 27 FLEET STREET,<br>BIRMINGHAM,<br>WEST MIDLANDS,<br>B3 1JP | 00024542 |
| Mitchells & Butlers Retail (No 2) Ltd             | 27 FLEET STREET,<br>BIRMINGHAM,<br>WEST MIDLANDS,<br>B3 1JP | 03959664 |
| Mitchells & Butlers Leisure Retail Ltd            | 27 FLEET STREET,<br>BIRMINGHAM,<br>WEST MIDLANDS,<br>B3 1JP | 01001181 |
| Mitchells & Butlers Retail Property Limited       | 27 FLEET STREET,<br>BIRMINGHAM,<br>WEST MIDLANDS,<br>B3 1JP | 06301758 |
| Landmark Leisure Ltd                              | 27 FLEET STREET,<br>BIRMINGHAM,<br>WEST MIDLANDS,<br>B3 1JP | 01117619 |
| Temple Circus Developments Limited                | 27 FLEET STREET,<br>BIRMINGHAM,<br>WEST MIDLANDS,<br>B3 1JP | 06595222 |
| Crownhill Estates (Derriford) Limited             | 27 FLEET STREET,<br>BIRMINGHAM,<br>WEST MIDLANDS,<br>B3 1JP | 04388402 |
| East London Pubs & Restaurants Limited            | 27 FLEET STREET,<br>BIRMINGHAM,<br>WEST MIDLANDS,<br>B3 1JP | 02376172 |
| Brown's Restaurants Limited                       | 27 FLEET STREET,<br>BIRMINGHAM,<br>WEST MIDLANDS,<br>B3 1JP | 01001320 |
| Brown's Restaurant (Brighton) Limited             | 27 FLEET STREET,<br>BIRMINGHAM,<br>WEST MIDLANDS,<br>B3 1JP | 01564302 |
| Browns Restaurant (Bristol) Limited               | 27 FLEET STREET,<br>BIRMINGHAM,<br>WEST MIDLANDS,<br>B3 1JP | 02351724 |
| Browns Restaurant (Cambridge) Limited             | 27 FLEET STREET,<br>BIRMINGHAM,<br>WEST MIDLANDS,<br>B3 1JP | 01237917 |
| Browns Restaurant (London) Limited                | 27 FLEET STREET,<br>BIRMINGHAM,<br>WEST MIDLANDS,<br>B3 1JP | 00291996 |

\*

Appendix 1 Subsidiaries of Mitchells & Butlers plc (continued)

|  |   |          |
|--|---|----------|
| Browns Restaurant (Oxford) Limited                           | 27 FLEET STREET,<br>BIRMINGHAM,<br>WEST MIDLANDS,<br>B3 1JP | 01730727 |
| Mitchells & Butlers Lease Co Limited                         | 27 FLEET STREET,<br>BIRMINGHAM,<br>WEST MIDLANDS,<br>B3 1JP | 03152524 |
| Standard Commercial Property Developments<br>(Tangcourt) Ltd | 27 FLEET STREET,<br>BIRMINGHAM,<br>WEST MIDLANDS,<br>B3 1JP | 01086032 |