

4 May 2011

This letter is being sent to shareholders of Mitchells & Butlers for information only and no action is required to be taken. If you have sold or transferred all of your shares in Mitchells & Butlers, please forward this letter to the purchaser or transferee or to the stockbroker, bank or other agent through whom the sale or transfer was effected for onward transmission to the purchaser or transferee.

Dear Shareholder,

Change of Auditor

I am writing to advise you of the decision to appoint Deloitte LLP as auditor for Mitchells & Butlers plc and its subsidiaries, following a formal, competitive process for the selection of an audit firm. Ernst & Young LLP has consequently resigned as auditor and, as required by section 519(3) of the Companies Act 2006, has deposited with the company a statement of the circumstances connected with its resignation, as follows:

"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."

This statement is being sent to shareholders for information only as required by section 520(2) of the Companies Act 2006.

Yours faithfully

Simon Burke

Chairman