

This document is important and requires your immediate attention. If you are in any doubt as to what action you should take, you are recommended to seek your own advice from an appropriate independent advisor. If you have sold or transferred all of your shares in A.G.BARR p.l.c. (the "Company"), please forward this document as soon as possible 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.

A.G.BARR p.l.c.

(incorporated and registered in Scotland under number SC005653)

Registered Office:

Westfield House
4 Mollins Road
Cumbernauld
G68 9HD

11 June 2009

Dear Shareholder

Electronic communications and distribution of documents

As a result of the resolutions approved by shareholders at the one hundred and fifth annual general meeting of the Company held on 26 May 2009, the Company is now authorised by its articles of association to communicate with shareholders by means of the publication of documents, announcements and information on a website.

In Part I of this document you will find a letter setting out important details regarding the Company's proposed use of electronic communications, including the publication of such documents, announcements and information on a website, and setting out your options regarding this potential method of communication and the steps that you need to take.

Please read Part I carefully and, if necessary, make an election in one of the ways described in Part I.

In Part II of this document you will find a copy of a statement received by the Company from Baker Tilly UK Audit LLP ("**Baker Tilly**"), the auditors of the Company's accounts for the financial year ending 31 January 2009, setting out a statement of the circumstances connected with their ceasing to hold office as auditors of the Company for this financial year. Baker Tilly are required by section 519(3) of the Companies Act 2006 to deliver such a statement to the Company and the Company is required, by virtue of section 520(2) of that Act, to circulate a copy to shareholders.

Yours sincerely

R. G. Hanna
Chairman

PART I

IMPORTANT INFORMATION REGARDING COMMUNICATION WITH SHAREHOLDERS

At the one hundred and fifth annual general meeting of the Company held on 26 May 2009, shareholders adopted a new set of articles of association with immediate effect which, amongst other things, allow the Company to use its website to publish documents and communications to shareholders (such as the annual report & accounts) as its default method of publication.

Therefore, the Company proposes that in future, notices of meetings, annual report & accounts, summary financial statements and other documents which the Company is required to send to shareholders (for example circulars and prospectuses) will be published on the Company's website at www.agbarr.co.uk and the Company will not send paper documents (also known as "hard copies") to shareholders unless they specifically ask for them. Reducing the number of documents sent by post will not only result in cost savings to the Company but also reduce the impact that the unnecessary printing and distribution of such documents has on the environment.

This letter is a request to you, as a shareholder of the Company, for your agreement to the Company sending or supplying documents and information to you via the Company's website noted above, rather than by sending such documents or information to you by post or by other approved means.

Please note that even if you do not ask for hard copies of documents and information, we will still notify you each time the Company places a communication on its website. This notification will be sent to you **by post** unless you prefer to be notified by email.

In order to access documents and information on the Company's website, you will need a computer capable of running Internet Explorer (or an equivalent internet browser), and a PDF viewing tool. You can download a free copy of Adobe™ Acrobat® reader from here <http://www.adobe.com/products/acrobat/>. This will allow you to view PDF formatted documents.

Please note that even though you may have consented (or have been deemed to have consented) to receive documents and information by the Company's website:

1. there may be particular circumstances in which the Company needs to send or supply documents or information to you in hard copy rather than by the Company's website, in which case the Company reserves the right to do so;
2. you may still ask for a hard copy of any document published on the website at any time and the Company will send you a copy to your registered address within 21 days of receiving the request free of charge;
3. you will be notified each time the Company posts new shareholder documentation on the Company's website and the notification will give the address of the Company's website and the place where it may be accessed on the Company's website. This notification will be by post unless you have agreed to receive such notifications by email;
4. you may change your mind at any time and request that all future communications are sent to you in hard copy; and

5. the Company reserves the right, in its absolute discretion (for example, for reasons associated with the laws of any jurisdiction), not to send any document, notification or information by electronic means to any shareholder(s) with a registered address in any jurisdiction outside of the United Kingdom.

Actions to be taken in response to this letter

If we do not receive a response within 28 days of the date of this letter, you will be deemed to have consented (under paragraph 10 of Schedule 5 to the Companies Act 2006) to the receipt of documents and information by means of the Company's website, instead of receiving hard copies, and you will no longer receive hard copies of such documents and information in the post. Therefore, if you do not wish to receive hard copy documents or information, you do not need to take any action in response to this letter. You will however continue to receive hard copy notifications of the publication of a document on the Company's website.

If you wish to continue to receive hard copies of documents from the Company, please return the reply slip attached to this letter to our Registrars, Equiniti, at the address indicated on the reply slip, which **must be received within 28 days from the date of this letter**.

If you would prefer to receive notifications by email of the publication of documents or information on the Company's website (in accordance with paragraph 6 of Schedule 5 to the Companies Act 2006) please register your email address online at www.shareview.co.uk.

Yours sincerely

Julie A. Barr
Company Secretary

A.G.BARR p.l.c.

If you would prefer to continue to receive copies of documents and information published by the Company in hard copy form please fill out the information below and return it to the address printed below.

Name:

Shareholder reference*:

Address:

Signed/date:

(*available on your share certificate)

This form should be returned to the following address to be received within 28 days from the date of this letter:

Equiniti Registrars
Aspect House
Spencer Road
Lancing
West Sussex
BN99 6DA

PART II

LETTER FROM BAKER TILLY



Our ref: WMB/CJ/DL

The Directors
A.G.BARR p.l.c.
Westfield House
4 Mollins Road
Cumbernauld
G68 9HD

Breckenridge House
274 Sauchiehall Street
Glasgow
G2 3EH
Tel: +44 (0)141 307 5000
Fax: +44 (0)141 307 5005
www.bakertilly.co.uk

4 June 2009

Dear Sirs

Statement of Circumstances pursuant to section 519 Companies Act 2006
A.G.BARR p.l.c. – Company Number SC005653 (the “Company”)

We refer to our notice of resignation as auditors of the Company and its subsidiaries. Our resignation as auditors followed a loss at competitive re-tender. As indicated in our notice of resignation, there are no other circumstances connected with our resignation which we consider should be brought to the attention of members or creditors of the Company.

Yours faithfully

Baker Tilly UK Audit LLP