

**RSM**

Our ref: 1051018/100/KD/RA/ALH (2)

**Private and Confidential**  
The Directors of  
Pentland Wholesale Limited  
8 Manchester Square  
London  
W1U 3PH

Company House  
Brookline Court Way  
Preston  
Lancashire  
PR2 2SE  
United Kingdom  
T: +44 (0) 1773 200000  
F: +44 (0) 1773 200001  
rsmuk.com

12 November 2019

Dear Sirs

**Notice of resignation**  
**Pentland Wholesale Limited – Company Registration Number 02761041**

We hereby give notice of our resignation as auditors of the above company with effect from 13 November 2019. There are no reasons or matters connected with our resignation which we consider should be brought to the attention of members or creditors of the company.

Yours faithfully

*Rsm Uk Audit LLP*

**RSM UK AUDIT LLP**

THURSDAY



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12/12/2019

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COMPANIES HOUSE