



The Directors
David Halsall International Holdings Limited
Eastham House,
Copse Road,
Fleetwood,
Lancashire,
FY7 7NY

20 December 2019

Dear Sirs,

Statement of Reasons connected with ceasing to hold office as Auditors

In accordance with Section 519 of the Companies Act 2006 (the "Act"), we set out below the reasons connected with PricewaterhouseCoopers LLP, registered auditor number C001004062, ceasing to hold office as auditors of David Halsall International Holdings Limited, registered no: 03480229 (the "Company") effective from 20 December 2019.

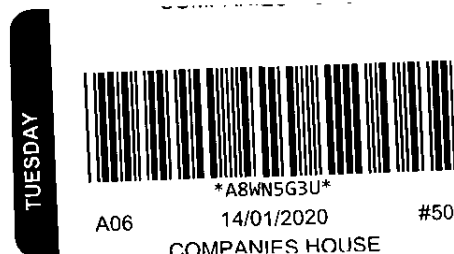
The reason we are ceasing to hold office is that the Company undertook a competitive tender process for the position of statutory auditor and we were unsuccessful in retaining the audit.

There are no reasons or other matters connected with our ceasing to hold office as auditors of the Company that we consider need to be brought to the attention of the Company's members or creditors.

Yours faithfully,

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP



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