



The Members
Threesixty Services LLP
2nd floor
The Royals
353 Altrincham Road
Sharston
Manchester
M22 4BJ

9 October 2017

Dear Sirs,

Statement of Circumstances connected with our ceasing to hold office as Auditors

In accordance with Section 519 of the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 No 1911, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of Threesixty Services LLP, registered number OC303230 (the "LLP") effective from 25 August 2017, which we consider should be brought to the notice of the LLP's members or creditors.

Yours faithfully,

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP



PricewaterhouseCoopers LLP, 101 Barbirolli Square, Lower Mosley Street, Manchester, M2 3PW
T: +44 (0) 1612 452 000, F: +44 (0) 1612 452 910, www.pwc.co.uk

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