

Ernst & Young LLP G1 5 George Square Glasgow G2 1DY Tel: + 44 141 226 9000 Fax: + 44 141 226 9001 ev.com

Arnold Clark Finance Limited 454 Hillington Road Glasgow G52 4XY 28 May 2019

Direct line, 0141 226 9108
Email: mharvey2@uk.ey.com

Dear Mr Hawthorne

Arnold Clark Finance Limited Company Registered Number: SC039597

In accordance with section 516 of the Companies Act 2006, we write to notify you of our ceasing to hold office as auditor of Arnold Clark Finance Limited. This takes effect from the date on which you receive this letter.

In accordance with section 519(3B) of that Act, our reason for resigning is that the audit engagement partner has entered into employment discussions with the company. We consider this matter, connected with our ceasing to hold office, should be brought to the attention of the members or creditors of the company

We draw your attention to the fact that Arnold Clark Finance Limited has its own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections, 520 and 523 of the Act), including, depending on the reasons, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors.

If you have any questions on your legal obligations we recommend that you seek legal advice.

Yours faithfully

Ernst & Young LLP

ICAEW Registration Number - C009126168

Emito Paire LLP

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