

Shorrock House I Faraday Court Fulwood

Lancashire PR2 9NB

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Preston

30 June 2014

Our Ref MIV C5984/SC/LEC

The Directors
Pentland Avenue Limited
Wycliffe House
245-247 Cranbrook Road
ILFORD
Essex
IG1 4TD

Dear Sirs

Pentland Avenue Limited 06867579

We hereby confirm our resignation as auditors to the company as of 4 June 2014

We attach a copy of our statement in accordance with section 519 of the Companies Act 2006

Yours faithfully

RUSHTONS

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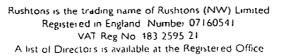
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03/07/2014 COMPANIES HOUSE #370







STATEMENT TO PENTLAND AVENUE LIMITED RELATING TO THE RESIGNATION OF RUSHTONS AS AUDITOR OF PENTLAND AVENUE LIMITED

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors

Neil Calvert (Senior Statutory Auditor)
For and on behalf of Rushtons
Shorrock House
1 Faraday Court
Fulwood
Preston
Lancashire
PR2 9NB

4 June 2014