



The Partners
Gordons LLP
1 New Augustus Street,
Bradford, West Yorkshire,
England,
BD1 5LL

25 February 2021

Dear Ladies and Gentlemen,

Statement of Reasons connected with ceasing to hold office as Auditors

In accordance with Regulation 46 of the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 (as amended by The Statutory Auditors Regulations 2017) (the "Regulations"), we set out below the reasons connected with PricewaterhouseCoopers LLP, registered auditor number CO01004062, ceasing to hold office as auditors of Gordons LLP, registered no: OC319292 (the "LLP") effective from 25 February 2021.

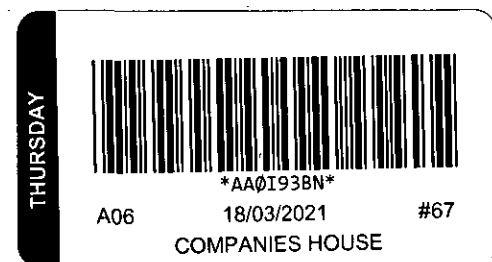
The reason we are ceasing to hold office is that:

- the LLP wishes to appoint another firm of auditors at a lower fee than we would charge for our audit for the year ended 31 March 2021.

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

Yours faithfully,

PricewaterhouseCoopers LLP



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PricewaterhouseCoopers LLP is a limited liability partnership registered in England with registered number OC303525. The registered office of PricewaterhouseCoopers LLP is 1 Embankment Place, London WC2N 6RH. PricewaterhouseCoopers LLP is authorised and regulated by the Financial Conduct Authority for designated investment business.