

21 August 2020

The Registrar of Companies
Companies House
Crown Way
Cardiff
Wales
CF14 3UZ

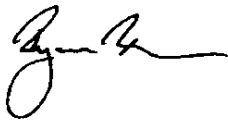
Dear Sirs

Carmichael (Aberdeen) Limited (Company Number: SC161121)

We confirm that all members of the above company agree to the exemption from audit for the year ended 31 December 2019 as per Section 479A of the Companies Act 2006 in accordance with the guarantee provided by the indirect parent company (who are preparing publicly available consolidated financial statements in which the company is included as a 100% owned indirect subsidiary) PIB Group Limited (Company Number 09900466), also registered in England and Wales.

Yours faithfully

Signed on behalf of all the members



**RYAN CHRISTOPHER BROWN
DIRECTOR**



PIB Group
Rossington's Business Park
West Carr Road, Retford
Nottinghamshire. DN22 7SW
T: 0330 058 9700

PIB Group Limited is incorporated and registered in England and Wales under company reference no 9900466. Registered office: Rossington's Business Park, DN22 7SW
PIB Group Limited is a holding company, some of whose subsidiaries are authorised and regulated by the Financial Conduct Authority.