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Private & confidential

Syedda Siddiqui
Company Secretary
Marks and Spencer Financial Services plc
Kings Meadow
Chester Business Park
Chester
United Kingdom CH9 99FB

Our ref Rkg/sa

Contact Richard Gabbertas
0113 231 3000

31 March 2015

Dear Syedda

Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

We write to you in your capacity as company secretary of the companies listed in the Appendix to this statement

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of the each of the companies listed in the Appendix that we consider should be brought to the attention of the respective companies' members or creditors

Yours sincerely

KPMG Audit Plc

Enclosures List of Companies

WEDNESDAY



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A10 22/04/2015 #258
COMPANIES HOUSE



KPMG Audit Plc
Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006
31 March 2015

Appendix – List of Companies

<i>Company name</i>	<i>Company registered number</i>
Marks and Spencer Financial Services plc	1772585
Marks and Spencer Savings and Investments Limited	2588424
Marks and Spencer Unit Trust Management Limited	2253009
Marks and Spencer Retail Financial Services Holdings Limited	2278807