KPMG Audit Plc Financial Services

St James' Square Manchester M2 6DS United Kingdom

Private & confidential

Company Secretary CFS Services Limited, CIS Asset Managers Limited and CIS Finance Limited 1 Angel Square Manchester M60 0AG

Our ref NQ

Contact

Nicola Quayle 0161 838 4015

17 September 2014

Dear Company Secretary

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 that we consider should be brought to the attention of the company's members or creditors

Yours faithfully,

KPMG Ardit PK

KPMG Audit Plc

23/01/2015 **COMPANIES HOUSE**

Appendix

Company name

CFS Services Limited

CIS Finance Limited

CIS Asset Managers Limited

Company registered number

5260459

3857870

3858339