



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

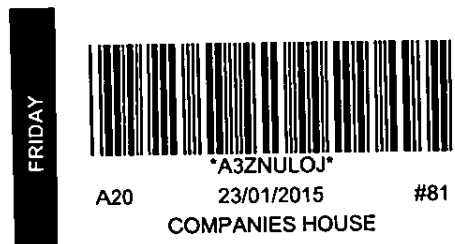
We write to you in your capacity as company secretary of the companies listed in the Appendix to this statement

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 Audit Plc

KPMG Audit Plc



Appendix

Company name

Company registered number

CFS Services Limited

5260459

CIS Finance Limited

3857870

CIS Asset Managers Limited

3858339