



KPMG Audit Plc
Financial Services
St James' Square
Manchester M2 6DS
United Kingdom

Private & confidential

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

Our ref NQ

Contact Nicola Quayle
0161 838 4015

17 September 2014

Dear Company Secretary

Resignation as auditors

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

We hereby give notice of our resignation as auditors of each of the companies listed in the Appendix with effect from 30 September 2014. In accordance with section 519 of the Companies Act 2006, we enclose our statutory statement given in connection with our ceasing to act

Under section 517 of the Companies Act 2006, you are required to file a copy of this letter of notice with the Registrar of Companies within 14 days of your receipt of this letter

Under section 523 of the Companies Act 2006, you are required to make various notifications to the relevant audit authority in connection with our resignation. We consider that the audit of your financial statements falls outside the definition of a major audit and therefore your notification should be made to the ICAEW

Yours faithfully,

KPMG Audit Plc
KPMG Audit Plc

FRIDAY



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COMPANIES HOUSE

Appendix

<i>Company name</i>	<i>Company registered number</i>
CFS Services Limited	5260459
CIS Finance Limited	3857870
CIS Asset Managers Limited	3858339