



The Directors
Marks and Spencer Investments
Waterside House,
35 North Wharf Road,
London,
W2 1NW

19th September 2014

Dear Sirs,

Ceasing to hold office as auditors

Further to your signed resolution on 19 September 2014 and in accordance with Section 519 of the Companies Act 2006 (the "Act"), we enclose our statement of no circumstances connected with ceasing to hold office as auditors of Marks and Spencer Investments (the "Company"). In addition, we would like to remind you of your reporting requirement under the Act

The Company's statutory obligations can be found in Section 514 of the Act. Unless we receive notice from the Company that it has made an application to the court pursuant to Section 520(2) of the Act within 21 days of the date on which our statement of no circumstances is deposited at your registered office (the "Date of Deposit"), we must within a further 7 days send a copy of our statement of no circumstances to the Registrar of Companies.

If you have any concerns as to how the Company and its directors should meet their obligations then we recommend that you seek legal advice.

Yours faithfully,

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

Enclosures

THURSDAY



"R3H67D4B"
RCS 25/09/2014 #62
COMPANIES HOUSE

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