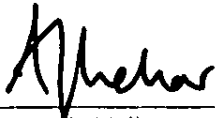


Notice of Agreement to Audit Exemption

We, the undersigned, being the sole shareholder of Marks and Spencer (Initial LP) Limited ('the Company'), registered at Companies House under company number SC315365, hereby give notice that we consent to the Company claiming exemption to audit under Section 479A of the Companies Act 2006 in respect of its financial statements for the year ended 2 April 2016.

For and on behalf of Marks and Spencer Group plc



Amanda Mellor
Group Secretary
Dated:

