



SC 315365

The Directors
Marks and Spencer (Initial LP) Limited
No 2 Lochrin Square,
96 Fountainbridge,
Edinburgh,
Midlothian
EH3 9QA

27 June 2014

Dear Sirs and Madams,

Statement of Circumstances connected with our ceasing to hold office as Auditors

In accordance with Section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of Marks and Spencer (Initial LP) Limited, registered no: SC315365 (the Company) effective from 17 June 2014, which we consider should be brought to the notice of the Company's shareholders or creditors.

Yours faithfully,

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

THURSDAY



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03/07/2014

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COMPANIES HOUSE

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