

## Rt Hon Michael Gove MP Chancellor of the Duchy of Lancaster Cabinet Office 70 Whitehall London SW1A 2AS

Gordon Lindhurst MSP The Scottish Parliament Edinburgh EH99 1SP Our reference: CDL/00464

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Des Lovin,

Thank you for your invitation to appear in front of your Committee. I recognise the importance of transparent relationships, not only with the UK Parliament, but with all devolved Governments and legislatures.

As I am attending the Scottish Parliament's Finance and Constitution Committee in the near future to discuss no-deal preparations, I am declining your invitation on this occasion.

Should you require any information following this session, I will be happy to provide further details.

With every good wish,

**Rt Hon Michael Gove MP**