



Accountants &  
business advisers

**Private and Confidential**

The Directors  
Telecom Plus PLC  
Network HQ  
333 Edgware Road  
London  
NW9 6TD

19 April 2013

Dear Sirs

**Telecom Plus PLC – S516 Notice of Resignation**

This letter, along with the attached Section 519 Statement, constitutes our notice of resignation under Section 516 of the Companies Act 2006 ("the Act"). The attached 519 statement, as required by the Act, sets out the circumstances connected with our resignation. We will be submitting a copy of this statement to the Registrar of Companies as required by Section 521 of the Act.

Yours faithfully

PKF (UK) LLP

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www.pkf.co.uk

PKF (UK) LLP | Farringdon Place | 20 Farringdon Road | London | EC1M 3AP | DX 479 London/Chancery Lane

PKF (UK) LLP is a limited liability partnership registered in England and Wales with registered number OC310487

A list of members' names is open to inspection at Farringdon Place, 20 Farringdon Road, London EC1M 3AP, the principal place of business and registered office. PKF (UK) LLP is authorised and regulated by the Financial Services Authority for investment business activities. PKF (UK) LLP is a member firm of the PKF International Limited network of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms.

To the directors of Telecom Plus PLC

Company Number 3263464

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19 April 2013

Statement under Section 519 Companies Act 2006

In accordance with Section 519, we confirm that PKF (UK) LLP has resigned as auditor of the company. The circumstances connected with our ceasing to hold office as auditor are that PKF (UK) LLP has entered into a business combination with BDO LLP and will cease to be a registered auditor in due course.

A handwritten signature in black ink that reads "PKF (UK) LLP". The letters are stylized and cursive.

PKF (UK) LLP