Andrews & Summers Chartered Certified Accountants

To the Directors of Fibre Optic Direct Limited

Company Number: 3943285

1 November 2010

STATEMENT UNDER SECTION 519 COMPANIES ACT 2006

We hereby give notice, under Section 519 of the Companies Act 2006, of our resignation as auditors to Fibre Optic Direct Limited as of 1 November 2010

In accordance with Section 519, we confirm there are no circumstances connected with our ceasing to hold office as auditors of Fibre Optic Direct Limited, which we consider should be brought to the attention of members and/or creditors of the company.

Andrews & Summers

265 Bedford Road Kempston

Bedford

MK42 8BP

THURSDAY

A38

04/11/2010 COMPANIES HOUSE

265 Bedford Road, Kempston, Bed

Fax 01234 843343; Telephone 0845 130 4614 or 01234 843333

email: info@andrews-summers co.uk; website. www.andrews-summers.co.uk David T Andrews, David Robinson

Registered as Auditors by The Association of Chartered Certified Accountants
Regulated for a range of investment business activities by the Association of Chartered Certified Accountants