



# Grant Thornton

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Our Ref V00114078/ CJW/CK

The Company Secretary  
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6 December 2012

Dear Sir

5244769

We hereby give notice of our resignation in accordance with section 516 of the Companies Act 2006 as auditors of VPhase plc, VPhase Smart Energy Limited, Flightstore Inflight Retailing Limited and FG Employee Trust Company Limited with effect from 6 December 2012.

As we ceased to hold office before the end of our term of office, you also required to inform the Professional Oversight Board that we have ceased to hold office and send a copy of the statement of reasons to the Board.

There are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the companies.

You are required to send a copy of this notice to the Registrar of Companies within fourteen days.

Yours faithfully

Grant Thornton UK LLP

Grant Thornton UK LLP

FRIDAY



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RM 21/12/2012 #150  
COMPANIES HOUSE

Chartered Accountants

Member firm within Grant Thornton International Ltd

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