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The Directors  
Vanco Net Direct Limited  
Units 1 & 2  
Great West Plaza  
Riverbank Way  
Brentford  
Middlesex  
TW8 9RE

1 February 2010

Dear Sirs,

**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 Vanco Net Direct Limited, registered no 05908164 (the Company) effective from 1 February 2010, which we consider should be brought to the notice of the Company's shareholder or creditors

Yours faithfully,

*PricewaterhouseCoopers LLP*

PricewaterhouseCoopers LLP

