

The Directors
Parcelpoint Limited
1st Floor
Skyways House
Speke Road
Liverpool
L70 1AB

23 February 2012

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 Parcelpoint Limited, registered no 06763295 (the Company) effective from 23 February 2012, which we consider should be brought to the notice of the Company's shareholders or creditors

Yours faithfully

PricewaterhouseCoopers LLP

(newterlinelages W

WEDNESDAY

A14NWU94 A37 14/03/2012 COMPANIES HOUSE

#70

PricewaterhouseCoopers LLP, 1 Embankment Place, London WC2N 6RH T +44 (0) 20 7583 5000, F +44 (0) 20 7822 4652, www pwc co uk