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Private and Confidential

FAO Nick Schoenfeld
Telecom Plus Plc
Network HQ
333 Edgware Road
London
NW9 6TD

18 February 2015

Our ref 001920/JF/T2755

Dear Sir

Telecom Plus Plc

Following our recent conversation with Nick Schoenfeld, we are now writing to confirm our resignation as auditors of the above named company, as from 18 February 2015

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 indicates that there are no circumstances connected with our resignation which we consider should be brought to the attention of members and/or creditors of the company. We will be submitting a copy of this statement to the Registrar of Companies as required by Section 521 of the Act. We will also be notifying the Financial Reporting Council of our resignation under Section 522 of the Act.

We would like to take this opportunity to remind you of the company's obligations under the Act which are outlined in Appendix A to this letter.

Yours faithfully

BDO LLP

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WEDNESDAY



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COMPANIES HOUSE

Appendix A: Guidance on the Company's Responsibilities with regards to Resignation Statements

CA2006 Ref	Requirement
Section 517 (1)	You should, within 14 days of receiving our notice of resignation, send a copy of the notice to Companies House,
Section 520 (1), (2) & (3)	Where our statement under Section 519 details circumstances connected with our resignation which we consider should be brought to the attention of members and/or creditors of the company, you should, within 14 days of receiving the statement, either (a) send a copy of it to every person who is entitled to be sent copies of the accounts, or (b) apply to the court If you apply to the court, you should notify us that you have done so.
Section 523 (1), (2) & (3)	Where we have resigned before the end of our term of office, you should notify the Financial Reporting Council ("the appropriate audit authority"). Within 14 days of receiving our section 519 statement, you should notify the appropriate audit authority that we have ceased to hold office as auditors and include a statement of the reasons that we have ceased to hold office.

Contact details for notification under Section 523
Notifications can be sent by letter or e-mail as follows:

Change of Auditor Notifications
Financial Reporting Council
8th Floor, 125 London Wall
London
EC2Y 5AS
By e-mail to auditorchange@frc.org.uk



COMPANIES HOUSE

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25/02/2015

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COMPANIES HOUSE

To the directors of Telecom Plus Plc

Company Number 03263464

18 February 2015

Statement under Section 519 Companies Act 2006.

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

BDO LLP

BDO LLP

COMPANIES HOUSE
A32 25/02/2015 #164
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