



Grant Thornton

Our Ref NJW/JAE/G07000135/JLS

The Company Secretary
Gamma Communications PLC
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24 June 2015

Dear Sir

**Gamma Communications PLC/
Gamma Telecom Holdings Limited
Gamma Business Communications Limited
Gamma Telecom Limited
Gamma Network Solutions Limited**

**08943488
04287779
02998021
04340834
06783485**

We hereby give notice of our resignation in accordance with section 516 of the Companies Act 2006 as auditors of Gamma Communications PLC, Gamma Telecom Holdings Limited, Gamma Business Communications Limited, Gamma Telecom Limited and Gamma Network Solutions Limited with effect from 25 June 2015

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 these companies

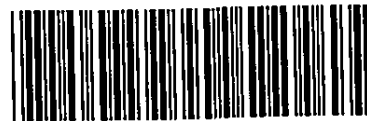
You are required to send a copy of this notice to the Registrar of Companies within fourteen days

As we ceased to hold office before the end of our term of office, you also are required to inform the Institute of Chartered Accountants in England & Wales that we have ceased to hold office and send a copy of the statement of reasons to the Institute

Yours faithfully

Grant Thornton UK LLP

THURSDAY



R4BAVGFK
RM 09/07/2015 #79
COMPANIES HOUSE

Chartered Accountants

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