Clark Howes Auditing Solutions Ltd 2 Minton Place Victoria Road Bicester Oxfordshire OX26 6QB

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E-mail help@clarkhowes com www.clarkhowes.com

> The Secretary 2Wire International Limited Victoria Road Saltaire West Yorkshire BD18 3LF



19 March 2012

Dear Sirs,

Re: Statement to 2Wire International Limited of circumstances relating to our removal as auditor

Company Registration Number: 04768158

There are no circumstances connected with our resignation which we consider should be brought to the attention of the company's members or creditors in accordance with Section 519 of The Companies Act 2006

Yours faithfully

Clark Howes Auditing Solutions Limited

Clark Howes Auditing Solutions Limited

THURSDAY

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