

18 November 2016

The Directors
Zegona Communications plc – registration number 09395163
20 Buckingham Street
London WC2N 6EF

Dear Sirs

Resignation as auditor of Zegona Communications plc

This letter is formal notice of our resignation as auditors of the above company with effect from the date of receipt of this letter at its registered office.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Deloitte UP', is written over the 'Yours faithfully' line.

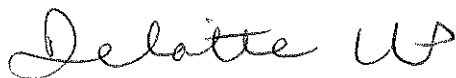
Deloitte LLP

Statement of reasons relating to the resignation of Deloitte LLP as auditors to Zegona Communications plc ("the Company")

We have decided that we no longer wish to serve as auditor to the Company due to concerns over the composition of the Board of Directors and in that context, the adequacy and appropriateness of the Audit Committee's oversight of the Company's system of internal control over financial reporting.

In resigning, we have discussed our concerns with representatives of the Company's Audit Committee and Board of Directors and they have confirmed to us that they take our concerns seriously and that they will take the necessary steps to address these matters.

Unless the company applies to the court, this statement of reasons is required to be brought to the attention of members or creditors of the company, must be sent by the company within 14 days to every person entitled under Section 423 of the Companies Act 2006 to be sent copies of the company's accounts. This is a requirement of Section 520(2) of that Act.



Deloitte LLP – Audit registration C009201919

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