



Private and confidential

The Directors
Vertu Corporation Limited
Vertu Operations Limited
Beacon Hill Road,
Church Crookham
Hampshire, GU52 8DY United Kingdom

02/03/2016

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 Vertu Corporation Limited registered no 07753443 (the "Company") and Vertu Operations Limited registered no: 07790912 (the "Company") effective from 02/03/2016, which we consider should be brought to the notice of the Company's shareholders or creditors

Yours faithfully,

PricewaterhouseCoopers LLP
PricewaterhouseCoopers LLP



*PricewaterhouseCoopers LLP, The Atrium, 1 Harefield Road, Uxbridge, Middlesex, UB8 1EX
T +44 (0) 1895 522000, F +44 (0) 1895 522020, www.pwc.co.uk*