



Ernst & Young LLP  
400 Capability Green  
Luton  
Beds  
LU1 3LU

Tel + 44 1582 643000  
Fax + 44 1582 643001  
ey.com



The Directors  
Arbor Networks UK Limited  
100 New Bridge Street  
London  
EC4V 6JA

10 May 2016

Ref A/JPD

Dear Sirs

Arbor Networks UK Limited - Registered no: 05150579

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditors of Arbor Networks UK Limited. This resignation takes effect from the date on which you receive this letter.

In accordance with section 519(2) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company

We draw your attention to the fact that Arbor Networks UK Limited has its own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections 517, 520 and 523 of the Act), including, depending on the circumstances, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors. Further guidance on this notification has been issued by the appropriate audit authorities - the Financial Reporting Council and the Institute of Chartered Accountants in England and Wales (ICAEW) and can be found on <http://www.frc.org.uk/Our-Work/Conduct/Professional-oversight/Oversight-of-Audit/Notification-of-change-of-auditor/Flow-chart-for-companies.aspx>

If you have any questions on your legal obligations we recommend that you seek legal advice

Yours faithfully

*Ernst & Young LLP*

Ernst & Young LLP

WEDNESDAY



A21 \*A57A9PKZ\* 18/05/2016 #321  
COMPANIES HOUSE