

Agrate Brianza, 01/04/2010

TO ALL OUR CUSTOMERS
@ respective Addresses

For the attention of: Management
 Administration
 Marketing

Dear Sirs,
as a consequence of the sale of the company, as of 1st April 2010 the activities of Westcon European Holdings Ltd. - Italian Branch (WEH) shall be transferred to the company named below, which is also owned 100% by the same Group:

WESTCON GROUP EUROPEAN OPERATIONS LTD. – ITALIAN BRANCH (WGEO)

Thanks to the considerable improvement of its financial standing, the new structure shall be able to offer a material improvement of its services and of all its activities in general.

Consequently, I would like to ask you please to take note of the following important administrative changes:

- WGEO shall operate through the adoption of the “**DISPATCH MODEL**” structure. In practical terms, We all need to take into account and understand the Reverse Charge operating mechanism.

Further Clarifications:

INTRA-COMMUNITY TRANSACTIONS

Since 1993 there are no more customs barriers between European Community countries and, with regard to VAT, the applicable transitional provisions state that goods exchanged between Community states are taxable in the country of destination.

According to these provisions, the purchaser of a movable property from a seller resident in a European Union member state must pay VAT on the relevant invoice. Thanks to the Reverse Charge mechanism, the VAT amount is then booked in both the purchases and the sales logs, thus neutralising the economic and financial impact of the transaction.

Each exchange of goods (and of the related services) which is relevant for intra-community VAT tax purposes must be entered in the Intrastat form of sales and purchases, to be filed with the Customs Authorities. The above shall produce, *de facto*, a benefit with regard to the economic impact of each business transaction you will execute with WGEO, but will require all of you to file an Intrastat Statement.

Filing of Intrastat forms

The relevant forms can be filed with the Customs Authorities every one, three or twelve months, according to the volume of intra-community transactions carried out during the year, and on the following deadlines:

- Monthly Within the 20th day of the following month
- Quarterly Within the end of the month following the end of a quarter
- Yearly Within the end of the month following the end of a year

If the forms are filed electronically, these deadlines are postponed by five business days.

With regard to the transfer of the concern that is the subject of this notice, and to WEH's activities – in Italy – all new orders and the relevant payments after 1st April 2010 shall be made in the name of the concern detailed below:

Westcon Group European Operations Ltd. - Italian Branch (hereinafter : WGEO)

Operating Headquarter and Registered Office: Viale Colleoni 15 - Palazzo Orione - Scala 2
20041 - Agrate Brianza - MB – Italy
Tel: +39 039 60.72.21
Fax: +39 039 60.72.222 – 243
VAT Code 06855180961 **NEW**
TAX Code 06855180961 **NEW**
REA Number MB-1866799 **NEW**

All correspondence (invoices and notices) shall be sent to the Agrate Brianza, Viale Colleoni 15/2 — 20041 — (MB) address, as usual.

All payments due to WEH Ltd. - Italian Branch (commercial papers and bank transfers) – for invoices issued before the set date (01/04/2010) – shall be made – without interruption – with the usual reference Bank.

All new invoices issued by the new entity, "WGEO", starting on 1st April 2010 shall be paid using the following bank details.

Payments in EURO **IBAN** **IT69H0302101600007012503020**
Payments in USD **IBAN** **IT75K0302101600007012503031**

In spite of this further and final integration procedure, there shall be no changes and/or substitutions of the trade marks identifying the current Business Units, which shall remain as follows:



For any further information you may need, please visit our portals and contact either the Administration or your business contacts directly.

We are, as always, at your full disposal and our staff can always be relied on to make the transition as smooth as possible.

Best Regards
Westcon Group European Operations Ltd.
Il Legale Rappresentante
Sergio Manich

