



ANDERSEN

18 July 2002

The Company Secretary
Virgin Mobile Telecoms Limited
120 Campden Hill Road
London
W8 7AR

Arthur Andersen

180 Strand
London
WC2R 1BL

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Dear Sir,

We hereby submit our resignation as auditors of the following companies with effect from 31 July 2002.

Virgin Mobile Telecoms Limited (registered number 3707664)
Bluebottle Call Limited (registered number 3790187)

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the companies' members or creditors.

Yours faithfully,

Art Andersen



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COMPANIES HOUSE

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10/01/03

Offices in: London Birmingham
Bristol Cambridge Edinburgh
Glasgow Leeds Manchester
Newcastle Reading St Helier

A list of partners is available at
180 Strand
London WC2R 1BL
(principal place of business)