

# Deloitte

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The Secretary  
Global Crossing (Bidco) Limited  
Centennium House  
100 Lower Thames Street  
London  
EC3R 6DL

3855219

14 December 2004

Dear Sirs

## Resignation as auditors of Global Crossing (Bidco) Limited

We write to inform you that we are resigning as auditors of the Company and its subsidiaries listed in Appendix A with immediate effect in accordance with section 392 of the Companies Act 1985 (the "Act").

We confirm that, for the purposes of section 394(1) of the Act, there are no circumstances connected with our resignation that we consider should be brought to the notice of the members or creditors of the Company or of its subsidiaries.

We confirm that we have no outstanding claim against the Company or its subsidiaries for compensation for loss of office or otherwise, and request that you deliver a copy of this notice of resignation to the Registrar of Companies within 14 days of the deposit of this notice with the Company.

Yours faithfully

*Deloitte & Touche LLP*

Deloitte & Touche LLP



Audit. Tax. Consulting. Corporate Finance.

Member of  
Deloitte Touche Tohmatsu

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**Deloitte**

**Appendix A**

**Subsidiary companies:**

**Global Crossing (UK) Telecommunications Limited**  
**Global Crossing Communications International Limited**  
**Global Crossing (UK) Internet Services Limited**  
**Global Crossing (UK) Telecommunications Networks Limited**  
**International Optical Network Limited**