

PricewaterhouseCoopers LLP  
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The Directors  
O2 (Europe) Limited  
Wellington Street  
Slough  
Berkshire  
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25 September 2006

Dear Sirs,

Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of O2 (Europe) Limited, registered number 4247143 with effect from 25 September 2006.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of O2 (Europe) Limited.

Yours faithfully,



PricewaterhouseCoopers LLP

