



ANDERSEN

The Company Secretary
Alcatel Telecom Limited
Christchurch Way
Greenwich
London
SE10 0AG

Arthur Andersen

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Bristol BS1 6DG
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23 July 2002

Dear Sir,

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

1. Alcatel Telecom Limited (02650571)

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,

Arthur Andersen



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)