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The Board of Directors
Cable & Wireless Communications plc
3rd Floor
26 Red Lion Square
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19 November 2014

Dear Sirs

We hereby give our consent to the inclusion in the Circular dated 19 November 2014 issued by Cable & Wireless Communications plc of our accountant's report, our letter relating to the quantified financial benefits statement and the references to our name in the form and context in which they are included, as shown in the enclosed proof of the Circular which we have signed for identification.

Yours faithfully

Ernst & Young LLP

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