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AUDITORS' REPORT WITH RESPECT TO OPTA/NERA'S CEA DATA REQUEST

(Issued for submission to OPTA only)

Introduction

On December 18, 2005 KPN has provided OPTA/Nera with financial data in response to their data request dated August 2, 2005. This data is said to be intended to be used by OPTA/Nera for their comparative efficiency analysis between KPN and local exchange carriers in the United States of America as part of the wholesale price cap process.

Based on your request, we have audited the accompanying KPN Telecom B.V. (hereafter "KPN") report "Documentation note on the CEA data request 2005" (hereafter "the KPN report") for the period 2001 to 2008. This report is initialled by us for identification purposes only. The KPN report is the responsibility of KPN's management. Our responsibility is to express an opinion on the KPN report based on our audit.

Scope

We conducted our audit in accordance with Dutch standards on auditing (Dutch GAAS). Those standards require that we plan our audit to obtain reasonable assurance about whether the KPN report is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts in the KPN report. An audit also includes assessing the accounting principles and estimates used.

The scope of our audit is limited to performing audit procedures to verify that the financial data listed in Attachment 2: "KPN data dated December 18, 2005" as included in the KPN report has been prepared in accordance with OPTA/Nera's data request and further guidance received thereon by the following means of communication:

- "The Comparative Efficiency of KPN; Methodology *A note for OPTA and KPN*, dated August 2, 2005;
- Correspondence between OPTA and KPN related to the reconciliation and calculation of the leased lines and the numbers of 64Kbits equivalents
 - E-mail from OPTA to KPN, dated November 9, 2005
 - E-mail from KPN to OPTA, dated November 30, 2005;
- Memo NERA "Definition of data service" dated December 12, 2005;
- Memo NERA "Treatment of Bitstream and Ecapacity" dated December 13, 2005;
- Memo NERA "Treatment of DSL and equipment" dated December 12, 2005;
- KPN response to the CEA preliminary results presented in the industry group

We believe that our audit provides a reasonable basis for our opinion.

Opinion

In our opinion the financial data listed in Attachment 2: "KPN data dated December 18, 2005" as included in the KPN report, has been prepared in accordance with OPTA/Nera's request and further guidance received thereon as detailed above.

Emphasis of matter

This audit report is issued to KPN Telecom B.V., is associated with the KPN report and issued to KPN for being submitted to OPTA only. Therefore, we do not accept any liability and exclude all responsibilities towards others in whose hands this report may come.

Utrecht, April 21, 2006

PricewaterhouseCoopers Accountants N.V.



Drs. A.E. Kranenburg RA
Partner