

The Depository Trust Company
IMPORTANT

B#: 2375
DATE: August 29, 2001
TO: All participants
CATEGORY: Dividends
FROM: Mario Zaccardi, Supervisor, Dividend Department
ATTENTION: Dividend, Reorg & Operations Managers, Partners, Officers
SUBJECT: TaxRelief-Country: Ireland
Eircom CUSIP: 28257P105
Record Date: 07/27/01 Payable Date: 09/13/01

DTC has been notified by Citibank N.A. that Eircom will not be paying a dividend for the record date of September 13, 2001.

Questions regarding these dividends should be directed to Thomas Tschinkel of Citibank N.A.'s Depository Receipts Department at (212) 657-9490 or Brett Lewis of Citibank N.A./Globe Tax Services, Inc. at (800) 628-4646 respectively.