



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
NORTHEAST REGIONAL OFFICE
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January 17, 2002

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Andrew V. Tenzer, Esq.
Shearman & Sterling
599 Lexington Avenue
New York, New York 10022

**Re: Global TeleSystems, Inc., Global Telesystems Europe B.V.
Bankr. Case No. 01-11280(EIK)
Chapter 11 Plan**

Dear Mr. Tenzer:

Further to our review of the Debtors' plan documents and our telephone conference of January 14, 2002, we request that the following provision be included in any confirmation order to be entered by the Bankruptcy Court.

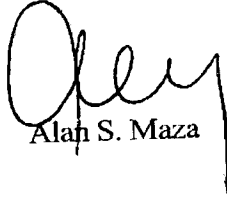
ORDERED that no provision of the confirmed plan shall act as a release or discharge of any non-debtor party, including, but not limited to, any officer or director of the Debtors, KPNQwest, or its subsidiaries, from any direct claim brought against such person or entity by a shareholder or former shareholder of the Debtors.

Please confirm in writing by January 24th the Debtors' consent to incorporating the above provision in its confirmation order.

The above comment is made without prejudice to the SEC's right to raise future objections to the confirmation of the proposed plan. Moreover, this letter is not to be construed as a limitation on the rights of any shareholder(s) to object to the contents of the Debtors' proposed plan and disclosure statement.

Should you have any questions please feel free to contact the undersigned at the above number.

Very truly yours



Alan S. Maza

cc: Neal Jacobson, Esq.

Victoria Watson Courihan, Esq. (via fax)