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Alberta - Alberta Securities Commission
British Columbia - British Columbia Securities Commission
Manitoba - The Manitoba Securities Commission
New Brunswick - Office of the Administrator, New Brunswick
Newfoundland - Securities Commission of Newfoundland
Nova Scotia - Nova Scotia Securities Commission
Ontario - Ontario Securities Commission
Prince Edward Island - Registrar of Securities, Prince Edward Island
Quebec - Commission des valeurs mobilieres du Quebec
Saskatchewan - Saskatchewan Securities Commission

Dear Sirs/Mesdames:

Re: Aastra Technologies Limited (the "Company")

We refer to the short form prospectus of the above Company dated December 2, 2002 relating to the sale and issue of common shares of the Company.

We consent to the use, through incorporation by reference in the short form prospectus, of our report dated February 22, 2002 to the shareholders of the Company on the following financial statements:

> Consolidated balance sheets as at December 31, 2001 and 2000;
>
> Consolidated statements of earnings, retained earnings and cash flows for the years ended December 31, 2001 and 2000.

We report that we have read the short form prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the consolidated financial statements upon which we have reported or that are within our knowledge as a result of our audit of such consolidated financial statements.

We also consent to the use in the short form prospectus of our compilation report dated December 2, 2002 to the directors of the Company on the compilation of the pro forma consolidated statement of earnings for the year ended December 31, 2001 and for the nine month period ended September 30, 2002.

This letter is provided solely for the purpose of assisting the securities regulatory authorities to which it is addressed in discharging their responsibilities and should not be used for any other purpose. Any use that a third party makes of this letter, or any reliance or decisions based on it, are the responsibility of such third parties. We accept no responsibility for loss or damages, if any, suffered by any third party as a result of decisions made or actions taken based on this letter.

Yours very truly,

KPMG LLP

Chartered Accountants

Toronto, Canada
December 2, 2002