

British Columbia Securities Commission
Ontario Securities Commission
Alberta Securities Commission
Saskatchewan Securities Commission
Manitoba Securities Commission
Commission des Valeurs mobilières du Québec
Office of the Administrator of Securities (New Brunswick)
Nova Scotia Securities Commission
Registrar of Securities, Prince Edward Island
Securities Division Department of Justice (Newfoundland)

February 26, 2001

Reference: 70-01-49840-01-001

Subject: GlobeNet Communications Group Limited

Dear Sirs:

We refer to the short form base shelf prospectus of *360networks inc.* dated February 26, 2001 relating to the proposed sale of debt securities, preferred shares, subordinate voting shares and warrants, and the sale by certain selling shareholders of subordinate voting shares, having an aggregate value of up to US\$3,000,000,000, from time to time during the two-year period that the short form base shelf prospectus, including amendments, is valid.

We consent to the use, through incorporation by reference in the above-mentioned short form base shelf prospectus, of our report dated February 16, 2000 to the directors and shareholders of GlobeNet Communications Group Limited on the consolidated balance sheets as at December 31, 1999 and December 31, 1998 and the consolidated statements of shareholders' equity, operations and cash flows for the years ended December 31, 1999, 1998 and 1997.

We report that we have read the short form base shelf 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 is derived from the financial statements upon which we have reported or that is within our knowledge as a result of our audit of such financial statements.

This letter is provided to the securities regulatory authorities to which it is addressed pursuant to the requirements of their securities legislation and not for any other purpose.

Yours very truly,

“PricewaterhouseCoopers LLP”

Chartered Accountants