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March 31, 2005

By E-Mail to: rule-comments@sec.gov

— Jonathan G. Katz
Secretary
U.S. Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549-0609

Re: Roundtable on Implementation of Internal Control Provisions under
Section 404 of the Sarbanes-Oxley Act; File No. 4-497

Dear Mr. Katz:

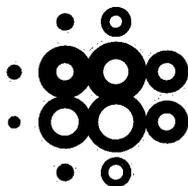
I am the Chief Financial Officer of Telewest Global, Inc. We appreciate the opportunity to participate in the SEC roundtable discussion regarding the implementation of internal control provisions under Section 404 of the Sarbanes-Oxley Act and to provide you with our comments in anticipation of the roundtable. We would like to focus our comments on an issue regarding the compliance date for the filing of a Management's Report on Internal Control over Financial Reporting for companies that are not currently accelerated filers.

Telewest is a broadband communications and media group that has all of its operations in the U.K. In 2004, we completed a significant financial restructuring that resulted in the creation of our new Delaware holding company, Telewest Global, Inc. Because our holding company is a U.S. domestic corporation, we are not a foreign private issuer even though all of our operations are outside the U.S.

We are very supportive of Congress' goals in enacting Section 404 and the Commission's goals in implementing it, and we are taking the process of preparation for the officer certification and auditor attestation process as an opportunity to enhance our internal controls and systems. For that reason, we want to make sure that when we implement our Section 404 process, we devote sufficient resources to enable the company to benefit from enhanced documentation and verified internal controls.

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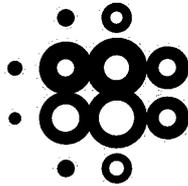
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As you are aware, the effort that Section 404 requires of a company in the year of initial implementation is quite significant. We were not an accelerated filer at the end of 2004 as a result of our restructuring. When the extension for non-accelerated filers was first announced, we had hoped that we would be able to benefit from it. However, we understand that the recent extension is viewed as applying only to foreign private issuers and companies that will not be accelerated filers at the end of 2005. Unfortunately, the extension as applied in this way puts companies like Telewest—domestic issuers that did not meet the market capitalization test to be an accelerated filer at June 2004—in a difficult position. Companies in this position will not know whether a Section 404 report will be required for this year until July, when their June 30 market capitalization can be determined. Nevertheless, we do not believe that it would be prudent to delay Section 404 compliance work until that time, as it would risk being unable to complete testing and remediation by year-end. Companies that are uncertain of whether they will meet the market capitalization test will therefore presumably proceed with their Section 404 work on the original schedule. We will certainly do so. Any company in this position is effectively denied the full intended benefit of the extension, because they can't definitively rely on it until it is too late to realize a substantial portion of the savings and other benefits that the extension is designed to provide. The only way to achieve certainty, and therefore provide the full benefit of the extension to all the companies intended to benefit from it, would be to apply the extension to all companies that were not accelerated filers as of year-end 2004.

We believe that most companies that are not already accelerated filers could benefit from the extra year in order to devote the right level of resources to this important project. These companies were for a variety of reasons unable to satisfy the test to become accelerated filers at the end of 2004. In our own case, we are a new registrant with no reporting history prior to July 2004, and our predecessor company, a foreign private issuer, had an extremely low market capitalization due to its financial condition. Other companies may have failed to qualify as accelerated filers because of IPOs, or small market capitalization due to small size or business or financial difficulties. Whether or not we or they are able to achieve accelerated filer status at the end of 2005 does not affect the benefits that would be derived from an extension of the Section 404 compliance date. We ask that you consider clarifying your interpretation of the recent extension so as to make it available to all companies that were not accelerated filers as of the end of 2004. This would remove uncertainty about whether the extension will apply and permit us, and companies like ours, to gear our efforts to implementing Section 404 by the end of 2006.



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We appreciate your consideration of our comments. Please contact me if you have any questions about or require clarification of our comments.

Very truly yours,

Neil Smith
Vice President & Chief Financial Officer
Telewest Global, Inc.

c.c. Sean Harrison
Securities and Exchange Commission

Timothy E. Peterson
Fried, Frank, Harris, Shriver & Jacobson (London) LLP