

(1) work on the description of the Principles:

- We met the people responsible for Corporate Responsibility at France Telecom headquarters (the Corporate Responsibility and Sustainable Development Office) and in a sample of entities in the following countries: France (FTSA, Orange France), Poland (TP SA and PTK Centertel), United Kingdom (Orange UK), Spain (Orange Spain), Romania (Orange Romania) and Senegal (Sonatel), representing 85% of France Telecom's revenue, in order to assess the implementation of the Report's preparation process as defined by France Telecom and the identification of significant events in 2008.
- We conducted tests at Corporate level and for the above-mentioned entities on the implementation of the procedure relating to:
 - Identification of the stakeholders and their expectations,
 - Identification of material Corporate Responsibility issues,
 - Implementation of Corporate Responsibility policies and guidelines.
- We compared the material issues described by France Telecom in its Report with those presented by the main telecommunications sector companies in their Corporate Responsibility reports and those arising from our press review of the sector in 2008.

(2) work on the Selected Achievements:

- We assessed France Telecom's description of the selected achievements by conducting interviews and collecting substantive evidence from the relevant entities.

(3) Work on the Selected Key Performance Indicators:

- We assessed each reporting criteria used to elaborate the selected indicators with regard to their relevance, reliability, neutrality, understandability, and completeness.
- We met the people responsible for the application of the reporting criteria at France Telecom headquarters (the Corporate Responsibility and Sustainable Development Office) and in a sample of entities and divisions in the following countries: France (France Telecom SA, Orange France), Spain (Orange Spain), Poland (TP SA and PTK Centertel), United Kingdom (Orange UK), representing 81% of France Telecom headcount and 80% of the energy consumed, 71% of the CO2 emissions, 94% of the waste of electric and electronic equipment and 96% of the internal waste (tertiary and network) published by the Group.
- We performed validation tests on the selected Indicators at Corporate level and for the sample of entities defined above.

(4) work on the GRI Self-Assessment:

- Based on the GRI cross-reference table shown on pages 91-97, we checked that for each indicator contributing to the B+ application level, a disclosure was provided in the Report.

In order to assist us in conducting our work, we referred to the specific competencies of our firm's team of environment and sustainable development experts, managed by Eric Dugelay.

comments

- In 2008, the Group continued and reinforced the deployment of its Corporate Responsibility approach in all its businesses and entities.
- The Group should continue to formalize the decentralized stakeholders' engagement approaches and identify local issues through its smallest entities.
- The Group should consider setting up specific performance indicators for Society and Human Rights issues.
- The development of subcontracting and co-contracting in the Group's activities should be accompanied by measures to ensure the sharing of the Corporate Responsibility objectives defined by France Telecom and measure performance with regard to Corporate Responsibility for the extended scope covered by the Group's activities.
- The formalization of control procedures for the reporting scope and the data reported by the entities for environmental indicators should be continued.

conclusion**(1) description of the Principles**

In our opinion, France Telecom's description on page 3 of the Report on compliance with AA1000 APS (2008) principles of inclusion, materiality and responsiveness in the Report's preparation process is fair in all material respects.

(2) selected Achievements

Nothing has come to our attention that could question our belief that the description of the achievements on pages 25, 38-39 and 57-58 of the Report and identified with are fairly stated in all material respects.

(3) selected Key Performance Indicators

We noted for the “total internal waste treated” indicator in the United Kingdom that the data collection method does not permit an exhaustive inventory of the total waste treated.

Based on the work we performed, we did not identify any other material anomalies likely to call into question the fact that the environmental and social indicators examined for France, Spain, Poland and the United Kingdom and identified with were prepared, in all material respects, in accordance with the above-mentioned reporting criteria.

(4) GRI Self-Assessment

Based on the work we performed, we did not identify any material anomalies likely to call into question France Telecom’s self-assessment of the report based on the GRI G3 guidelines that contributed to the B+ application level.

Neuilly-sur-Seine, May 14, 2009.

One of the statutory auditors,

Deloitte & Associés

Etienne Jacquemin, Partner