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August 14, 2002

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OFFICE OF THE SECRETARY

AUG 14 2002



Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Re: Statement Under Oath
of Principal Executive Officer
and Principal Financial Officer of
NTL Incorporated

Ladies and Gentlemen:

On behalf of Barclay Knapp, Chief Executive Officer of NTL Incorporated and John F. Gregg, Chief Financial Officer of NTL Incorporated, enclosed for submission to the Securities and Exchange Commission, pursuant to Securities and Exchange Commission Order No. 4-460, are statements under oath of the principal executive officer and principal financial officer of NTL Incorporated.

The enclosed statements under oath of the principal executive officer and principal financial officer of NTL Incorporated will be filed concurrently herewith as exhibits 99.1 and 99.2, respectively, to a current report on Form 8-K filed by NTL Incorporated.

If you have any questions, please contact the undersigned at (212) 906 8470.

Very truly yours,

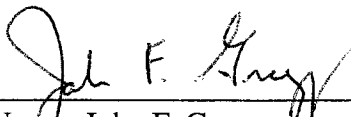
A handwritten signature in cursive script, appearing to read "Richard J. Lubasch", written over a horizontal line.

Richard J. Lubasch
Executive Vice President, General
Counsel and Secretary

Statement Under Oath of Principal Executive Officer and Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings

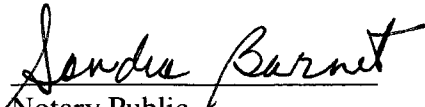
I, John F. Gregg, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of NTL Incorporated, and, except as corrected or supplemented in a subsequent covered report:
 - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the Company's audit committee.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
 - the Annual Report on Form 10-K for the year ended December 31, 2001 of NTL Incorporated;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of NTL Incorporated filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.


 Name: John F. Gregg
 Title: Chief Financial Officer
 Date: August 14, 2002

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Subscribed and sworn to
 before me this 14th day of
 August 2002.


 Notary Public

My Commission Expires:
SANDRA BARNET
 Notary Public, State Of New York
 No. 01BA4920841
 Qualified In Queens County
 Commission Expires 2-16-06