

**STATEMENT TO THE DIRECTORS OF AEQUANIMITER LIMITED ON CEASING TO  
HOLD OFFICE AS AUDITORS**

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation to hold office that we consider should be brought to the attention of the company's members or creditors

*Mazars Neville Russell*

Mazars Neville Russell  
CHARTERED ACCOUNTANTS  
and Registered Auditors  
London Office  
Date 25-1-2000

