

Brian Thomson & Co.

Chartered Accountant

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The Directors,
G-Pharm Ltd.

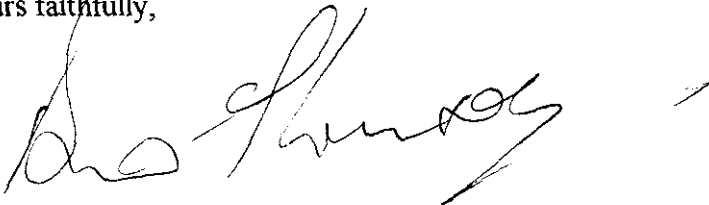
31st March 2001

Dear Sirs,

I hereby resign as Auditor to your company with immediate effect.

In accordance with Section 394 of the Companies Act 1985, I would advise you I am not aware of any circumstances connected with my ceasing to hold office which should be brought to the attention of the members or creditors of the company.

Yours faithfully,



Brian Thomson

