

Actel & Co
Chartered Accountants

Print House, 255 Water Road
Wembley, Middx HA0 1HX

Tel : 0181 566 8900
Fax : 0181 566 9500
Email : actel@one.co.uk

31 August 1999

The Directors
Dishman Europe Limited
405a Langham House
302-308 Regent Street
London
W1R 5AL

Dear Sirs,

We write to tender our resignation as auditors of the Company with immediate effect in accordance with Section 392 of the Companies Act 1985.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which should be brought to the notice of either the members or the creditors of the company.

Yours Faithfully

Actel & Co.

Actel & Co

