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Our Ref: DAP/RJ/TJC13391

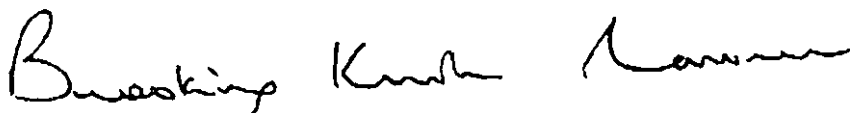
03 August 1998

The Directors
The Aerogen Company Ltd
Newman Lane
ALTON
GU34 2QW

Dear Sirs

In accordance with Section 392 of the Companies Act 1985, we hereby give you formal notice of our resignation as auditors with immediate effect. We also confirm in accordance with Section 394 of the Companies Act 1985 that there are no circumstances connected with our ceasing to hold office that we consider should be brought to attention of the company's members or creditors.

Yours faithfully




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Chartered Accountants



Staple House
Staple Gardens
Winchester
Hampshire SO23 9EJ

Telephone
01962 844744

Facsimile
01962 840035

E-mail:
postmaster@bkl.co.uk

Partners

Darick Hayes (Chairman)
Tim Jobling (Executive Director)
Andrew Gole
Tony Brookling
Michael Eggelmen
Roy Pinfield
Cecil Jackson
Colin Jones
Mark Lane
Kevin Lee
David Lewis
Mark Lucas
Ralph Matthews
Hugh McKeid
Chris Monington
Christopher Owens
David Poole
Bob Senior
Chris Walton

Consultants
Roger Bennett
Ken Dale

Other Offices
Bathwick and Farnham



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