

STATEMENT TO THE DIRECTORS OF
threeW.net plc (Company No.3830318)
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 ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Gerald Edelman
25 Harley Street
London W1G 9BR

22nd November, 2000

