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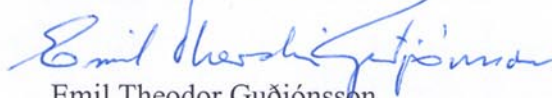
To Whom It May Concern

Returning to Iceland in 1985 after three decades of overseas employment and entrepreneurship, Mr Ingvar Nielsson, holder of Icelandic Passport No A 283166 valid until 29. December 2008, and his wife, Ms Anna Sigridur Hauksdottir, holder of Icelandic Passport No A 283167 valid until 29. December 2008, established themselves in Reykjavik as Business Consultants & Manufacturers' Representatives, doing business throughout the world.

This serves to certify that the personal accounts of Mr Nielsson and his wife have been audited by PricewaterhouseCoopers ehf, and before that by Coopers & Lybrand, for several years. The company takes pleasure in confirming that, during this time, Mr Nielsson and his wife have been found to be sincere and hard working people, conscious of their aims and capable of putting to good use the vast experience gained while residing in a number of countries in Europe and South-East Asia.

Late last year (2001), Mr Nielsson and his wife requested PricewaterhouseCoopers ehf to assist them in establishing a company to accommodate their expanding business. PricewaterhouseCoopers ehf acted on this request and founded at the beginning of 2002 a company by the name Ishroengl ehf, with Mrs Hauksdottir as the Managing Director and Mr Nielsson as General Manager. As requested by the owners, PricewaterhouseCoopers ehf will audit the accounts of Ishroengl ehf and continue to audit the owners' personal accounts.

Incidentally, the name of the company, the Icelandic word 'ishroengl', translates into English as 'brash ice' or 'loose pile of (broken) ice'. Mr Nielsson and his wife have used the trade name 'IceBits' in their world-wide business activities for decades.



Emil Theodor Guðjónsson
Audit Partner