



LMA INTERNATIONAL N.V.

Company Registration No. 80879

Financial Statements for the Third Quarter and Nine Months ended September 30, 2008

PART I – INFORMATION REQUIRED FOR ANNOUNCEMENTS OF QUARTERLY (Q1, Q2 & Q3), HALF YEAR AND FULL YEAR RESULTS.

1 (a) **An income statement (for the group), together with a comparative statement for the corresponding period of the immediately preceding financial year.**

Group Consolidated Statement of Operations:

(U.S. Dollars, in thousands)	Three months ended September 30,		Nine Months ended September 30,	
	2008	2007	2008	2007
Net sales	\$28,041	\$22,863	\$81,095	\$74,279
Cost of sales (Note (4))	(10,093)	(7,357)	(28,717)	(24,012)
Gross profit	17,948	15,506	52,378	50,267
Operating expenses (Note (1))				
Selling, general and administrative	(13,435)	(11,636)	(40,518)	(34,791)
Research and development	(293)	(582)	(982)	(1,185)
Amortisation of intangible assets	(323)	(116)	(759)	(336)
	(14,051)	(12,334)	(42,259)	(36,312)
Total operating income	3,897	3,172	10,119	13,955
Interest income	78	278	436	787
Interest expense	(23)	(32)	(151)	(61)
Other, net (Note (2))	(641)	133	444	204
Other (expenses) / income, net	(586)	379	729	930
Net income before income taxes and minority interests	3,311	3,551	10,848	14,885
Income tax expense (Note (3))	(251)	(688)	(674)	(2,025)
Minority interests (Note (6))	136	(79)	523	(219)
Net income excluding non-cash stock compensation charge and non-cash U.K. tax charge	\$3,196	\$2,784	\$10,697	\$12,641
Non-cash stock compensation charge (Note (7))	(321)	(279)	(996)	(1,158)
Non-cash U.K. tax charge (Note (8))	-	(1,275)	-	(1,275)
Net income	\$2,875	\$1,230	\$9,701	\$10,208

Notes:

(U.S. Dollars, in thousands)

(1) Included in operating expenses above are:

Depreciation and amortisation	1,148	805	2,883	2,301
Allowance for doubtful debts (no bad debts were written off)	265	159	351	116

(2) Included in other income above are foreign exchange (losses) / gains

	(831)	168	88	173
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(3) Included in income tax expenses are adjustments for under or (over) provision of tax in respect of prior years (see also Note (8))

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(4) Included in cost of sales is a provision for component stock (no write-offs for stock obsolescence)

	500	-	1,000	-
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(5) There was no impairment in value of investments during the three months and nine months ended September 30, 2008.

(6) Minority interests relates to our joint venture interest in LMA Urology and 20% of LMA PacMed Pty Ltd ("LMA PacMed").

(7) Share options under the Company's Executive Share Option and Shadow Share Option Plans are issued to certain of our directors and employees. Under accounting rules, we are required to treat the fair value of these share awards as a compensation expense. The Company uses the Black-Scholes valuation model for calculating the fair value of these options. The accounting treatment for these options has no impact on our cash flow, net assets or distributable reserves.

- (8) In 2007, the Company booked a non-cash corporation tax charge of US\$1.28 million resulting from the settlement of a tax claim from the U.K. HM Revenue & Customs on a former subsidiary, The Laryngeal Mask Co UK Ltd by Venner Capital SA ("Venner Capital"). The Company had an indemnity against this liability from Venner Capital, but under Generally Accepted Accounting Standards, the Group was required to book any such taxation liability as a charge through its Consolidated Statement of Operations, even though it was a non-cash item that had no impact on underlying profitability or net assets. Full details of this claim were disclosed in LMA's Offer Circular at the time of its initial public offering, an extract of which was reproduced in the announcement of October 11, 2007.

1 (b)(i) A balance sheet for the group, together with a comparative statement as at the end of the immediately preceding financial year (under U.S. GAAP, the Company does not present a balance sheet).

(U.S. Dollars, in thousands)	September 30, 2008	December 31, 2007
Assets		
Current assets:		
Cash and cash equivalents	\$32,881	\$30,627
Trade accounts receivable, less allowance for doubtful debts	15,353	17,408
Amounts due from related parties	442	1,124
Inventories	17,798	16,879
Deferred tax assets	1,086	1,233
Prepaid expenses	780	1,054
Other current assets	1,984	3,142
Total current assets	70,324	71,467
Non-current assets:		
Deferred tax assets	1,392	1,142
Property, plant and equipment, net	5,625	6,607
Goodwill	19,295	15,750
Other intangible assets	13,760	11,993
Other long-term assets	1	9
Total assets	\$110,397	\$106,968
Liabilities and shareholders' equity		
Current liabilities:		
Trade accounts payable	\$1,776	\$3,133
Amounts due to related parties	1,409	1,825
Other current liabilities	11,774	11,177
Total current liabilities	14,959	16,135
Non-current liabilities:		
Deferred tax liabilities	458	458
Deferred revenue	397	397
Other long-term liabilities	62	87
Total liabilities	15,876	17,077
Minority interests (Note (6))	(785)	(262)
Commitments and contingencies		
Shareholders' equity		
Common shares: Issued: 587,774,941	59	59
Additional paid-in capital	52,745	51,749
Treasury shares: 36,508,000 (2007: 5,005,000)	(5,994)	(1,461)
	46,810	50,347
Retained earnings	48,501	38,800
Accumulated other comprehensive income	(5)	1,006
Total shareholders' equity	95,306	90,153
Total liabilities, minority interests and shareholders' equity	\$110,397	\$106,968

1 (b)(ii) Aggregate amount of group's borrowings and debt securities.

None.

1 (c) **A cash flow statement for the group, together with a comparative statement for the corresponding period of the immediately preceding financial year.**

	Three months ended September 30,		Nine Months ended September 30,	
(U.S. Dollars, in thousands)	2008	2007	2008	2007
Cash flows from operating activities:				
Net income	\$2,875	\$1,230	\$9,701	\$10,208
Adjustments to reconcile net income to net cash provided by operating activities:				
Depreciation and amortisation	1,148	805	2,883	2,301
Provision for doubtful accounts	265	-	351	-
Deferred taxes	-	(2)	(131)	(91)
Minority interest in net income of consolidated subsidiaries	(136)	79	(523)	219
Non-cash stock compensation charge	321	279	996	1,158
Non-cash U.K. tax charge	-	1,275	-	1,275
Changes in operating assets and liabilities:				
Decrease / (increase) in trade accounts receivables and amounts due from related parties	2,465	226	2,018	(871)
Decrease / (increase) in inventories	823	(3,364)	(490)	(2,103)
(Increase) / decrease in other assets	(5)	(368)	1,161	(155)
(Decrease) / increase in trade accounts payable and amounts due to related parties	(1,256)	849	(1,903)	726
Increase / (decrease) in other current liabilities	2,248	1,486	1,376	1,043
Net cash provided by operating activities	8,748	2,495	15,439	13,710
Cash flows from investing activities:				
Purchase of investment	-	(4)	-	(4,909)
Purchase of business	-	-	(6,105)	-
Capital expenditures	(265)	(730)	(843)	(1,958)
Proceeds from sale of equipment	-	-	9	-
Acquisition of other intangible assets	(248)	(1,067)	(1,967)	(1,324)
Net cash used in investing activities	(513)	(1,801)	(8,906)	(8,191)
Cash flows from financing activities:				
Payment of LMA PacMed pre-acquisition dividends to minority interest	-	-	-	(1,232)
Purchase of Treasury Shares	(2,518)	-	(4,533)	-
Net cash used in financing activities	(2,518)	-	(4,533)	(1,232)
Effect of exchange rates changes on cash and cash equivalents	(331)	8	254	84
Net increase in cash and cash equivalents	5,386	702	2,254	4,371
Cash and cash equivalents at the beginning of the period	27,495	31,822	30,627	28,153
Cash and cash equivalents at the end of the period	\$32,881	\$32,524	\$32,881	\$32,524
Supplemental disclosure of cash flow information				
Cash paid during the period for:				
Interest	\$2	\$16	\$44	\$69
Income taxes	\$151	\$224	\$1,416	\$1,070
Supplemental schedule of non-cash investing and financing activities				
In 2008, the Company purchased the Pain Care business of Breg, Inc for an initial consideration of \$6.0 million. A further \$1.0 million is payable on the achievement of a revenue benchmark in the first six months post acquisition. The Company does not expect to make this further payment.				
In 2007, the Company purchased an additional 50% of LMA PacMed for a total consideration of \$8.3 million (using the share price at the date of acquisition).				
In conjunction with the acquisitions, full liabilities assumed on acquisition and consolidation were as follows:				
Fair value of assets acquired (including intangible asset)	\$-	\$-	\$6,105	\$6,031
Existing investment	-	-	-	(4,759)
Cash paid for the acquisition	-	-	(6,105)	(5,874)
Liabilities assumed	\$-	\$-	\$-	\$(4,602)

1 (d)(i) **A statement for the group showing either (i) all changes in equity or (ii) changes in equity other than those arising from capitalisation issues and distributions to shareholders, together with a comparative statement for the corresponding period of the immediately preceding financial year (under U.S. GAAP, the Company does not present a statement of changes in equity).**

(U.S. Dollars, in thousands)	Common shares	Treasury shares	Additional paid-in capital	Retained earnings	Accumulated other comprehensive income	Total Shareholders' equity
At January 1, 2008	\$59	\$(1,461)	\$51,749	\$38,800	\$1,006	\$90,153
Net income for the period	-	-	-	6,826	-	6,826
Foreign currency translation adjustment	-	-	-	-	386	386
Total comprehensive income						7,212
Common shares acquired for treasury	-	(2,015)	-	-	-	(2,015)
Non-cash stock compensation charge	-	-	675	-	-	675
At June 30, 2008	59	(3,476)	52,424	45,626	1,392	96,025
Net income for the period	-	-	-	2,875	-	2,875
Foreign currency translation adjustment	-	-	-	-	(1,397)	(1,397)
Total comprehensive income						1,478
Common shares acquired for treasury	-	(2,518)	-	-	-	(2,518)
Non-cash stock compensation charge	-	-	321	-	-	321
At September 30, 2008	\$59	\$(5,994)	\$52,745	\$48,501	\$(5)	\$95,306

(U.S. Dollars, in thousands)	Common shares	Treasury shares	Additional paid-in capital	Retained earnings	Accumulated other comprehensive income	Total Shareholders' equity
At January 1, 2007	\$58	\$-	\$46,502	\$26,084	\$791	\$73,435
Net income for the period	-	-	-	8,978	-	8,978
Foreign currency translation adjustment	-	-	-	-	235	235
Total comprehensive income						9,213
Non-cash stock compensation charge	-	-	879	-	-	879
At June 30, 2007	58	-	47,381	35,062	1,026	83,527
Net income for the period	-	-	-	1,230	-	1,230
Foreign currency translation adjustment	-	-	-	-	418	418
Total comprehensive income						1,648
Stock issued	1	-	2,464	-	-	2,465
Non-cash stock compensation charge	-	-	279	-	-	279
Non-cash U.K. tax charge	-	-	1,275	-	-	1,275
At September 30, 2007	\$59	\$-	\$51,399	\$36,292	\$1,444	\$89,194

1 (d)(ii) **Details of any changes in the company's share capital.**

Pursuant to the Share Purchase Mandate approved by the Shareholders, the Company purchased 19,087,000 of its Common Shares by way of on-market purchases in Q3 2008 at a share price ranging from S\$0.145 to S\$0.20. The Company holds the shares bought back as treasury shares at cost.

1 (d)(iii) Number of issued shares excluding treasury shares as at the end of the current financial period and as at the end of the immediately preceding year.

	September 30, 2008	December 31, 2007
Number of issued shares	587,774,941	587,774,941
Less: number of treasury shares	(36,508,000)	(5,005,000)
Number of issued shares excluding treasury shares	551,266,941	582,769,941

1 (d)(iv) Statement showing all sales, transfers, disposal, cancellation and/or use of treasury shares as at the end of the current financial period reported on.

None.

2. Whether the figures have been audited or reviewed, and in accordance with which auditing standard or practice.

The figures have not been audited or reviewed.

3. Where the figures have been audited or reviewed, the auditors' report (including any qualifications or emphasis of a matter).

Not applicable.

4. Whether the same accounting policies and methods of computation as in the issuer's most recently audited annual financial statements have been applied.

The Group has applied the same accounting policies and methods of computation in the financial statements for the current financial year with those adopted for the financial year ended December 31, 2007.

The Group's annual consolidated financial statements have been prepared in accordance with U.S. GAAP.

5. If there are any changes in the accounting policies and methods of computation, including any required by an accounting standard, what has changed, as well as the reasons for, and the effect of, the change.

In September 2006, the FASB issued SFAS 157, "Fair Value Measurements" ("SFAS 157"), which is effective for fiscal years beginning after November 15, 2007. SFAS 157 defines fair value and establishes a framework for measuring fair value in accordance with generally accepted accounting principles. SFAS 157 also applies to other accounting pronouncements that require or permit a fair value measure. As defined by SFAS 157, the fair value of an asset or liability would be based on an "exit price" basis rather than an "entry price" basis. Additionally, the fair value should be market-based and not an entity-based measurement. The Company does not expect the adoption of SFAS 157 to have a material impact on its financial position, results of operations and cash flows.

In February 2007, the FASB issued SFAS 159, "The Fair Value Option for Financial Assets and Financial Liabilities – Including an amendment of FASB Statement No. 115" ("SFAS 159"), which is effective as of the beginning of an entity's first fiscal year that begins after November 15, 2007. SFAS 159 permits entities to choose to measure many financial instruments and certain other items at fair value at specified election dates. An entity shall report unrealised gains and losses on items for which the fair value option has been elected in earnings at each subsequent reporting date. The Company does not expect the adoption of SFAS 159 to have a material impact on its financial position, results of operations and cash flows.

6. Earnings per ordinary share of the group for the current financial period reported on and the corresponding period of the immediately preceding financial year, after deducting any provision for preference dividends.

(U.S. Dollars, in thousands, except share and per share amounts)	Three months ended September 30,		Nine months ended September 30,	
	2008	2007	2008	2007
Net income attributable to shareholders excluding non-cash stock compensation charge and non-cash U.K. tax charge	\$3,196	\$2,784	\$10,697	\$12,641
Weighted average number of shares	558,614,789	583,321,663	572,692,339	581,746,975
Basic and diluted earnings per share before non-cash stock compensation charge and non-cash U.K. tax charge (in U.S. cents)	0.572	0.477	1.868	2.173

7. **Net asset value for the group per ordinary share based on the total number of issued shares excluding treasury shares of the issuer at the end of the (a) current financial period reported on; and (b) immediately preceding financial year.**

(U.S. Dollars, in thousands, except per share amounts)	September 30, 2008	December 31, 2007
Net assets of the Group	\$95,306	\$90,153
Number of shares net of treasury shares	551,266,941	582,769,941
Net assets per share (in U.S. cents)	17.289	15.470

8. **A review of the performance of the group, to the extent necessary for a reasonable understanding of the group's business. The review must discuss any significant factors that affected the turnover, costs, and earnings of the group for the current financial period reported on, including (where applicable) seasonal or cyclical factors; and any material factors that affected the cash flow, working capital, assets or liabilities of the group during the current financial period reported on.**

The LMA International N.V. Group designs, develops, markets and distributes medical equipment, principally the LMA™ laryngeal mask airway line of supraglottic airway device products. We market and distribute our products in over 100 countries through a combination of our direct sales force in the United States, Germany, Australia, New Zealand and Singapore and a global network of independent distributors.

Group Net Sales	Three months ended September 30,		Nine months ended September 30,	
	2008	2007	2008	2007
	US\$'000	US\$'000	US\$'000	US\$'000
Anaesthesia Products	27,121	22,109	78,375	72,134
Urology and Other Products	920	754	2,720	2,145
Total Group Net Sales	28,041	22,863	81,095	74,279

Anaesthesia Product Sales								
	Three months ended September 30,				Nine months ended September 30,			
	2008		2007		2008		2007	
	US\$'000		US\$'000		US\$'000		US\$'000	
United States	15,512	57%	14,503	65%	44,938	57%	43,722	61%
International	11,609	43%	7,606	35%	33,437	43%	28,412	39%
Total Net Sales	27,121	100%	22,109	100%	78,375	100%	72,134	100%
Reusable devices	9,451	35%	8,885	41%	27,651	35%	30,233	42%
Single-use devices	13,912	51%	10,931	49%	40,565	52%	34,576	48%
Other	3,758	14%	2,293	10%	10,159	13%	7,325	10%
Total	27,121	100%	22,109	100%	78,375	100%	72,134	100%

Laryngeal Masks				
	Three months ended September 30,		Nine months ended September 30,	
	2008	2007	2008	2007
Reusable units sold		53,791		42,654
Single-use units sold		1,417,877		1,070,736
Total units sold		1,471,668		1,113,390
Average revenue per unit of reusable units (US\$)		175.72		208.30
Average revenue per unit of single-use units (US\$)		9.81		10.21

Third quarter of 2008 (Q3 2008) compared to third quarter of 2007 (Q3 2007)

Group Net Sales for Q3 2008 at US\$28.0 million, increased by US\$5.1 million or 23% over Q3 2007. Sales of anaesthesia products amounted to US\$27.1 million, with the balance of US\$0.9 million, being other product sales including LMA StoneBreaker™ and the Pain Care® range of ambulatory infusion pumps.

Net sales of anaesthesia products in the United States at US\$15.5 million for Q3 2008 increased by 7% over sales of US\$14.5 million for Q3 2007. Net account gains from competition were again achieved in the quarter.

Net sales of anaesthesia products for International at US\$11.6 million for Q3 2008 increased by 53% over sales of US\$7.6 million for Q3 2007, which had been adversely impacted by particularly low sales in the International West division as a result of a change in distributor ordering patterns in that market. International sales were strong for the quarter, boosted by a large tender order for Iraq and all divisions posted sales growth despite continued intense price competition.

For the Group, total sales of single-use devices increased 27% compared to the previous year with a large portion of this increase being generated by the LMA Supreme™.

Gross profit for the Group at US\$17.9 million for Q3 2008 increased by US\$2.4 million or 16% over Q3 2007. Gross profit from anaesthesia products at US\$17.1 million for Q3 2008 increased by US\$2.1 million or 14% over Q3 2007. Gross margin at 64% for Q3 2008, however, was down from 68% for Q3 2007 due to the continued market trend in product mix towards lower margin single-use products and a higher mix of third party distributor devices as well as provisions for product obsolescence of US\$0.5 million.

Group **Selling, general and administrative expenses** ("SG&A") at US\$13.4 million for Q3 2008 increased by US\$1.8 million or 15.5% from US\$11.6 million for Q3 2007. Excluding expenses for the LMA Urology joint venture and Pain Care®, SG&A increased by US\$1.3 million or 12% over Q3 2007. This increase in

operating expenses mainly reflects increased expenditure in sales and marketing and the high legal costs related to Intellectual Property protection both in the United States and Europe. However, the Board believes the Company has strong cases in its current litigation, particularly against Ambu A/S. For Q3 2008, SG&A expenses (excluding LMA Urology), however, were 47% of net sales, 2 percentage points lower than in Q3 2007 as a result of the higher turnover this year.

Operating income (excluding LMA Urology operating losses) at US\$4.3 million for Q3 2008 was 24% up on Q3 2007 as a result of the higher sales.

Income tax expense was US\$0.3 million for Q3 2008 compared to US\$0.7 million for Q3 2007.

Foreign exchange movements relating primarily to accounts receivables adversely impacted Q3 2008 by US\$0.8 million.

Net income excluding non-cash stock compensation charge and non-cash U.K. tax charge increased by 15% to US\$3.2 million for Q3 2008 from US\$2.8 million for Q3 2007 as a result of the factors outlined above.

Net assets* amounted to US\$95.3 million at September 30, 2008, broadly unchanged from June 30, 2008.

Net cash provided by operating activities was US\$8.7 million for Q3 2008 boosted by cash collection of Accounts Receivables balances and reduced inventory. Net cash used in investing activities totalled US\$0.5 million for the quarter. During the quarter, US\$2.5 million was spent on acquiring 19,087,000 treasury shares bringing the total cash outlay on treasury shares, since the buyback programme first commenced, to US\$6.0 million.

First nine months of 2008 (YTD 2008) compared to first nine months of 2007 (YTD 2007).

Group Net Sales for YTD 2008 at US\$81.1 million, increased by US\$6.8 or 9% over YTD 2007. Sales in the United States grew by 6%, boosted by sales of the Pain Care® range of ambulatory infusion pumps. International sales at US\$33.4 million for YTD 2008 increased by 18% over sales of US\$28.4 million for YTD 2007.

The sales mix by product continued to reflect the on-going switch from reusable to single-use devices and an increased proportion of sales of non-LMA owned products. This mix change caused the gross margin from anaesthesia products for the nine months to fall from 68% in YTD 2007 to 65% in YTD 2008.

Urology sales to distributors in YTD 2008 were low as sales efforts continued to focus on supporting previously appointed distributors with demonstrations and training to promote increased end-user sales to Urologists.

Selling, general and administrative expenses, excluding operating expenses of LMA Urology and Pain Care® increased by US\$4.1 million or 13% over the corresponding period in 2007 reflecting increased intellectual property litigation costs due to the action initiated against Ambu in the United States as well as increased expenditure in sales and marketing, including a stronger participation at the World Congress of Anaesthesia in Q1.

Other income decreased by US\$0.2 million with the YTD impact on foreign exchange movements being neutral. **Net income** excluding the net effect of LMA Urology, the non-cash stock compensation charge and the non-cash U.K. tax charge was US\$11.7 million for YTD 2008 compared with US\$13.1 million in 2007.

Net assets* amounted to US\$95.3 million at September 30, 2008, some US\$5.2 million higher than December 31, 2007.

* Net Assets are measured as Total Assets less Total Liabilities less minority interest.

9. Where a forecast, or a prospect statement, has been previously disclosed to shareholders, any - variance between it and the actual results.

No forecast was made for the quarter.

10. A commentary at the date of the announcement of the significant trends and competitive conditions of the industry in which the group operates and any known factors or events that may affect the group in the next reporting period and the next 12 months.

The outlook for the Group remains positive despite the expected continuation of the current aggressive competitor pricing. The recent availability of the full range of adult sizes for LMA Supreme™, the Pain Care® range of ambulatory infusion pumps and the launch of the LMA PerfecTemp™ in H2 2008 are all expected to contribute positively to the Group's sales growth for the full year.

Although the current global financial crisis is expected to significantly affect many industries and adversely impact business performance in the coming months, including to some extent the healthcare market, LMA

expects its business to continue to grow. The Group's strong brand, new innovative products and global sales and distribution network are all expected to contribute to its organic growth, while its strong cash reserves will allow it to pursue further acquisition opportunities that may become available in the current economic climate.

The recent appointment of Mr. Lawrence Kinet as the new Group Chief Executive Officer and the continued strengthening of its management will help to further improve the Group's execution capability.

SG&A expenses are expected to remain at about the current ratio of sales as a result of the on-going patent infringement litigation against Ambu in Germany and in the United States. Additionally, if the volatility experienced in the currency markets over recent months continues, the Company may be impacted adversely by foreign currency movements.

11. Dividends.

The Company has not declared a dividend

12. If no dividend has been declared (recommended), a statement to that effect.

The Company did not declare any dividends in the third quarter of either year in this statement.

13. Interested person transactions.

Details of interested party transactions for the nine and three months ended September 30, 2008 are as follows:

Name of interested person	Aggregate value of all interested person transactions during the nine months ended September 30, 2008 (excluding transactions less than S\$100,000 and transactions conducted under shareholders mandate pursuant to Rule 920)	Aggregate value of all interested person transactions conducted under shareholders mandate pursuant to Rule 920 (excluding transactions less than S\$100,000)
Forefront Medical Technology	-	US\$13,548,000
Arrow Medical	-	US\$793,000
Chelle Medical	-	US\$1,299,000
Shearman and Sterling	-	US\$1,137,000
Venner International Services	-	US\$93,000
CB Holdings	US\$406,000	-

Name of interested person	Aggregate value of all interested person transactions during the three months ended September 30, 2008 (excluding transactions less than S\$100,000 and transactions conducted under shareholders mandate pursuant to Rule 920)	Aggregate value of all interested person transactions conducted under shareholders mandate pursuant to Rule 920 (excluding transactions less than S\$100,000)
Forefront Medical Technology	-	US\$3,944,000
Arrow Medical	-	US\$171,000
Chelle Medical	-	US\$312,000
Shearman and Sterling	-	US\$249,000
CB Holdings	US\$136,000	-

14. Confirmation by the Board pursuant to Rule 705(4) of the Listing Manual.

The Board of Directors confirms that, to the best of their knowledge, nothing has come to their attention which may render the interim financial results for the period ended September 30, 2008 to be false or misleading.