

Your reference
Our reference 4423/26168/522486

MOORE STEPHENS

26 October 2011

The Directors
Iowa Land Company Limited
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Dear Sirs

IOWA LAND COMPANY LIMITED - 1534

We confirm that there are no circumstances connected with our cessation as auditors which we consider should be brought to the notice of the directors or creditors of the company

Yours faithfully



Moore Stephens LLP

FRIDAY



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04/11/2011

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