

# MOORE STEPHENS

St Paul's House  
Warwick Lane  
London  
EC4M 7BP

Your Reference:

Our Reference: 92016/28

Tel: +44 (0)20 7334 9191  
Fax: +44 (0)20 7248 3408  
DX: 15 London/Chancery Lane  
www.moorestephens.co.uk

28 October 2005

The Directors  
Allynugger Tea Company Limited  
C/o Linton Park  
Linton  
Near Maidstone  
Kent  
ME17 4AB

Dear Sirs,

37431

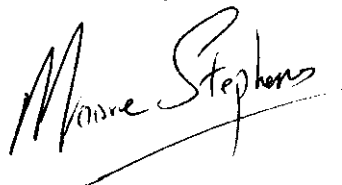
## AUDIT APPOINTMENT FOR ALLYNUGGER TEA COMPANY LIMITED (THE "COMPANY")

Set out below is the notice required by section 394 Companies Act 1985 in connection with our ceasing to hold office as the Company's auditor on 3 October 2005.

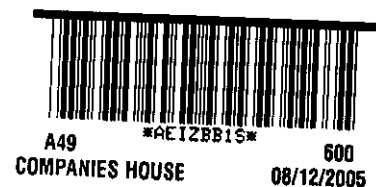
We confirm that there are no circumstances connected with our ceasing to hold office as the Company's auditor which we consider should be brought to the attention of the Company's members or creditors.

The Company need take no further action in relation to this letter.

Yours faithfully



Moore Stephens



A list of partners  
is available at the  
above address

A member firm  
of Moore Stephens  
International Limited  
- members in principal  
cities throughout  
the world