

MOORE STEPHENS

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Your Reference:

Our Reference: 92016/28

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28 October 2005

The Directors
Lungla (Sylhet) Tea Company Limited
C/o Linton Park
Linton
Near Maidstone
Kent
ME17 4AB

Dear Sirs,

44242

AUDIT APPOINTMENT FOR LUNGLA (SYLHET) 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