

Your Reference:

Our Reference: 135/32/19982/28992

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02 November 2009

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

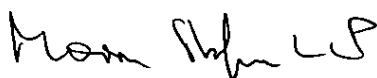
Dear Sirs,

THE LUNGLA (SYLHET) TEA COMPANY LIMITED, COMPANY NUMBER: 00044242

In accordance with section 516 of the Companies Act 2006 ("the Act"), we write to notify you of our resignation as auditor of the above company. This resignation takes effect from the 30 September 2009.

In accordance with section 519(2) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the companies.

Yours faithfully,



Moore Stephens LLP

