

455842

**GANE JACKSON
SCOTT**

CHARTERED ACCOUNTANTS

Holborn Hall
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Our ref: RE/RLW

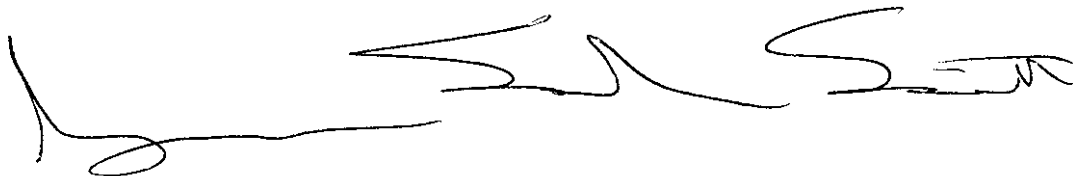
The Directors,
British African Tea Estates Limited,
Linton Park,
Linton,
Nr. Maidstone, Kent,
ME17 4AB.

29 August 1995

Dear Sirs,

We hereby resign from our office as Auditors of the Company. In accordance with Section 394 of the Companies Act 1985 we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the Company.

Yours faithfully,



Gane Jackson Scott

