

PHILIP HUDSON & Co

Chartered Accountants

89 Chiswick High Road, London W4 2EF
Tel: 020 8995 8113 • Fax: 020 8995 8114
Email: info@philiphudson.co.uk
www.philiphudson.co.uk

The Secretary
Newby Teas (UK) Limited
N Sethia House
105 St John Street
London
EC1M 4AS

31 August 2005

Dear Sir

Newby Teas (UK) Limited
Co Reg No: 3904465

Please accept this letter as formal notice of our resignation as auditors to the company.

We confirm that we are not aware of any matters which should be brought to the attention of the members or creditors of the company under section 384 Companies Act 1985.

Yours faithfully

Philip Hudson

