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INVESTOR IN PEOPLE

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The Directors
Avannaa Diamonds Limited
5th Floor Condor House 10
St Paul's Churchyard
London
EC4M 8AL

30 September 2013

06487757

Dear Sirs

Avannaa Diamonds Limited

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of the following companies. This resignation takes effect from 30 September 2013.

In accordance with section 519(3) of that Act, we confirm that the circumstances connected with our ceasing to hold office are that we have resigned following an unsuccessful tendering process.

We draw your attention to the fact that Avannaa Diamonds Limited has its own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections 517, 520 and 523 of the Act), including, depending on the circumstances, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors. Further guidance on this notification has been issued by the appropriate audit authorities — the Professional Oversight Board (POB) and the Institute of Chartered Accountants in England and Wales (ICAEW) and can be found on <http://www.frc.org.uk/pob/regulation/companies.cfm> and <http://www.icaew.com/en/technical/audit-and-assurance/working-in-the-regulated-area-of-audit> respectively.

If you have any questions on your legal obligations we recommend that you seek legal advice.

Yours faithfully

Ernst & Young LLP

Ernst & Young LLP
United Kingdom

SATURDAY



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05/10/2013

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COMPANIES HOUSE