

COMPANY REG. NO. 142259206

GRAND TOP GEMSTONES COMPANY LIMITED

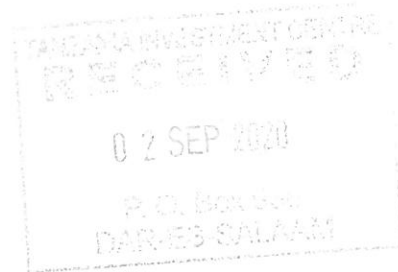
PLOT NO. 46 & 47, BLOCK NO. "H"

Old Moshi Road

P.O. Box 11336

ARUSHA

The Executive Director,
Tanzania Investment Centre,
P.O. Box 938,
Dar es Salaam.



Dear Sir/Madam,

RE: APPLICATION FOR A CERTIFICATE OF INCENTIVES FOR GEMSTONE PROCESSING PROJECT

The above subject refers.

M/s GRAND TOP GEMSTONES COMPANY LIMITED is a locally incorporated company under the laws of the United Republic of Tanzania with Certificate of Incorporation No. 142259206 with objectives of investing heavily in minerals and mining industry.

The project shall be located at Merelani Block "D" Simanjiro District in Manyara Region.

We are applying for a certificate of Incentives in order to access investment incentives granted to such projects in Tanzania.

The following documents are attached hereto as required:

1. TIC Registration Form for Certificate of Incentives
2. Copy of Deposit slip of payment of Application Fee.
3. Certified copies of the Company's Memorandum and Articles of Association and Certificate of Incorporation

4. Tax related documents including Tax Identification Number (TIN NO) Certificate of Registration and Tax Clearance Certificate.
5. Special Resolution by the company to register its business with TIC
6. A copy of the company's feasibility study showing the implementation period, programme of implementation and operative date(s),
7. Evidence of Capital for the project,
8. Evidence of land ownership for the project (Lease Agreement)

We request you to provide the company with the necessary co-operation and should you require anything from us, promptly let us know and we shall provide so immediately.

It is our sincere hope that our project will be registered with your office.

With kind regards,

Jacob Hoyer

Jacob Hoyer,

Director - Grand Top Gemstones Company Limited.

