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Date: 13/12/2007



No 00214070

Tanzania Investment Centre THE UNITED REPUBLIC OF TANZANIA

Certificate of Incentives

(Section 17 of the Tanzania Investment Act, 1997)

THIS CERTIFICATE REPLACE/
EXTENDS THE PREVIOUS ONE
NO. 040739 ISSUED ON
20/10/2006

AMENDMENT ON SECTIONS
10&11 HAVE BEEN EFFECTED

No: 040739

[Signature]

[Signature]

This is to certify that

JB PLASTICS & PACKAGING LIMITED

of address P.O. BOX 32527

DAR ES SALAAM

has been granted a Certificate of Incentives to invest in a new, ~~rehabilitation~~ ~~expansion~~ enterprise known as

JB PLASTICS & PACKAGING LIMITED

Which is located at PLOT NO. 60, PUGU ROAD & PLOT NO. 48, MANDELA

ROAD, BUGURUNI AREA, DAR ES SALAAM

Further particulars required by Section 17 of the Tanzania Investment Act are set out overleaf.

I, UPENDO ALPHONCE MJENGWA
ADVOCATE, NOTARY PUBLIC & COMMISSIONER FOR OATHS

do hereby Certify that the foregoing
is a true correct copy of the original

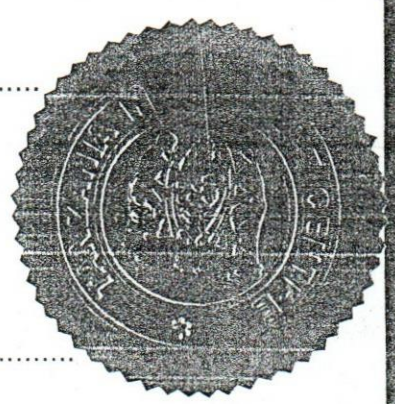
Sign: *[Signature]* Date: 19/01/2008

[Signature]
Executive Director

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

10TH DECEMBER 2007

Dated



This Certificate is issued in accordance with the provisions of Section 17 of the Tanzania Investment Act, 1997 and subject to the conditions prescribed under item 14 and 15 hereafter:—

1. Shareholders

	Nationality	Shareholding (%)
Youssef Malek Jaber	Lebanese	60
Ali Malek Jaber	Lebanese	40
.....
.....

2. Proposed Activities : To establish and operate a manufacturing facility for plastic products

3. Sector: Manufacturing Subsector: Plastic Products Manufacturer

4. Investment cost: Foreign USD 1.370m. Local - Total USD 1.370m.

5. Project Financing:

Equity	Loans	Total
USD 0.616m.	USD 0.753m.	USD 1.370m.

6. Source, terms and conditions of loan.....

7. Assets to be invested:

Capital items:	Foreign	Local	Total
	USD 1.370m.	--	USD 1.370m.

8. Technology Agreement None

9. Date of TIC Registration: 2nd October 2003

10. Implementation period October 2003 - September 2008

11. Operative date..... 1st October 2008

12. Investment Incentive Grade: As defined in part III Section 19 (1), (2) and Section 20 of the Tanzania Investment Act, 1997
 - (i) Applicable Import Duty And VAT as per Customs Tariff Act, 1976 & VAT Act, 1997
 - (ii) Applicable with-holding Tax As per Income Tax Act, 2004 (as amended)
 - (iii) Eligibility of Capital Allowances As per Income Tax Act, 2004 (as amended)

13. Protection of Investment, Arbitration and Transfer of Foreign Currency: as defined in part III Section 21, 22 and 23 of the Act.

14. Conditions attached to this Certificate of Incentives
 - (i) Date of Commencement of investment has to be notified to the Centre.
 - (ii) Certificate not to be transferred, assigned or amended
 - (iii) Failure to commence implementation within two years invalidates Certificate
 - (iv) Failure to operate investment must be notified to the Centre
 - (v) Changes in shareholding, project activities and level of invested capital must be notified to the centre

15. Additional conditions attached to Certificate

Finished goods are not allowed under this Certificate.

[Handwritten Signature]