

Our Ref: RT/SMF/SCK/JRM

9 November 2017

The Board of Directors
SunMoon Food Company Limited
30 Toh Guan Road #07-07
Singapore 608840

Attention: Gary Loh / Hui Zhen

Dear Sirs,

WITHDRAWAL OF CONSENT TO ACT AS AUDITORS

We refer to your letter dated 4 September 2017 indicating your intention to appoint another audit firm. Accordingly, we withdraw our consent to act as auditor of the above mentioned company with effect from the date of this letter.

We would like to place on record our thanks for the opportunity to have worked with your organization and also express our appreciation for the cooperation given to us over the past years.

Yours faithfully



RT LLP

Chartered Accountants

RT LLP
Chartered Accountants

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