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September 28, 2017

Hon. Boima Kamara, Minister
Ministry of Finance and Development Planning
Broad Street, Monrovia, Liberia

Dear Hon. Kamara;

We present our sincere compliments and would like to use this medium to officially request from the Government of Liberia, through your good offices, the granting of a waiver of taxes accrued from land rental by member companies of the Liberia Timber Association (LibTA) during the period April 2014 to March 2015.

This request is in keeping with Section 6.3 of the New Forestry Reform Law of 2006 as well as Section B8.5 of the various Forest Management Contracts and Timber Sale Contracts held by member companies of LibTA. These sections of the documents mentioned above provide relief for both the Government as well as our member companies if several acts including an epidemic when it occurs.

Honorable Minister, in our letter of February 9, 2017 to you, we stated the Ebola period in Liberia was considered, by the Government of Liberia and the world at large, as an epidemic because of its nature. The Government of Liberia during that period ordered the closure of all business and therefore our member companies, who were already operating at a very low scale, had to completely close down. This closure couple with the intended health risk of time led to most if not all of the key senior management teams of our various member companies leaving the country. The time span it took for them to return, restructure and fully resume active duties, we honestly feel should and need to be consider as part of the period of the epidemic.

In light of the above, we now seek and humbly request that the Government of Liberia recognizes this period as the official period of the Ebola and therefore:

in keeping with Section B8.5c that the failure of our member companies to meet up with their obligations to pay their respective land rental fees do not be deemed to be a breach of their contract insofar as it was caused by the epidemic;

that the duration of the epidemic be added to the period fixed by the various contracts in keeping with Section B8.5d; and

12:08 PM
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that all annual area fees levied against them for the period mentioned above be cancelled and those payments that have already been made for said period be attributed to another fiscal period.

Furthermore, we would highly appreciate it if the following other serious and urgent concerns were address:

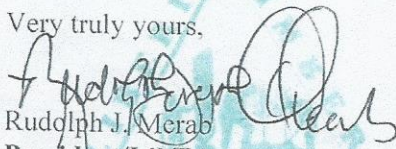
- Due to the dysfunctional infrastructure from the date of the signing of the concession agreement, in certain concessions zero export was possible due to the lack of the port capability to host any vessels (the Port of Greenville for example was not able to host ships till May 2012 while concessionaires were charged land rental bills and bid premium from 2009); it is our strong belief that our respective affected members need to be relieved from land fee taxes for the given period of time this happened and taxes that were paid be credited to future tax obligations;
- In keeping with Section 7.3c of the New Forestry Reform Law of 2006 which exempt the billing of buffer strips as well as the relevant portions of the various contract areas which stated the actual harvestable area, we are hereby requesting that land area fee billing be adjusted to reflect only true harvestable forest area and exclude villages, sacred terrain, buffer zones, depleted and or not harvestable areas as well as those land areas which were granted to other concessions (mining companies, etc.).

These issues mentioned above have been brought to the attention of the Government of Liberia through several of its principal institutions over a protracted period of time and need to be resolve in order to bring relief to our member companies.

Once again thank you for your usual openness and willingness to engage the members of our Association and trust that same continues for the good of all parties.

Sustainably managing the Liberia forest, we remain,

Very truly yours,

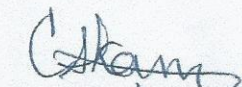

Rudolph J. Merab
President/LibTA

CC : Hon. Darlington S. Tuagben
Managing Director/FDA

Hon. Elfrieda Stewart-Tamba
Commissioner General/LRA

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Sept 29-2017
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Received by
Michael P. Gardiner
Date Sept, 29 2017
Cell # 0886-276-590
Time 1:21 pm