

**BERNARD KRISHER JIMUSHO CO., LTD.
PUBLISHER OF THE CAMBODIA DAILY**

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H.E. Kong Vibol
Delegate of the Royal Government
General Director of the General Department of Taxation

August 23, 2017

Dear Excellency:

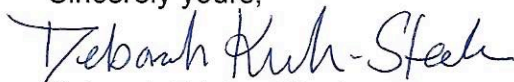
I have asked a tax lawyer to carefully review your letter and documents stating that The Cambodia Daily owes 25,756,015,695 Riel in back taxes.

Our lawyer disagrees with all of your figures, calculations and assumptions. He has never seen tax bill as egregiously wrong and in violation of the normal process during his 14-year career. Therefore I would like to request a true audit. We would very much like to understand on what basis and information you reached the conclusion that The Cambodia Daily owes 25,756,015,695 Riel. Bernard, as he's said before, agrees to provide you with the information you request. He said he is responsible for any liabilities. So far he nor I have received any request for any information. As in Bernard's letter, he says he disagrees with the amount -- he did not say he will not pay taxes so let's be clear about that. I would like to ask for an appointment for a meeting with you at your earliest convenience with our General Council and General Manager, Douglas Steele, to initiate the audit and set the settlement date when the audit is complete as in the normal process.

Furthermore, I am deeply disappointed that you violated Article 94 of the Law on Taxation and leaked your letter me to Fresh News on August 5, prior to even me receiving it. I am also disappointed that you again broke the same law on August 20, when you spoke to Fresh News about our case. I would like your explanation regarding these actions. The leaks with what I contend is false information about the amount of back taxes owed by The Cambodia Daily has been hurting my business.

Please let us know when you are available for a meeting and when we can begin the audit process. We would like to start as soon as possible.

Sincerely yours,


Deborah Krisher-Steele

Cc: Bernard Krisher