



ANDERSEN

19 July 2002

Averil Eager
Perenco Holdings Unlimited
100 Sydney Street
London
SW3 6NJ

Arthur Andersen

180 Strand
London
WC2R 1BL

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Dear Averil,

We hereby submit our resignations as auditors of the following companies with effect from 31 July 2002.

Perenco Holdings Unlimited
Perenco PLC
Perenco Investments (U.K.) Unlimited ~~2215004~~

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the companies' members or creditors.

Yours faithfully,

Arthur Andersen



Offices in: London Birmingham
Bristol Cambridge Edinburgh
Glasgow Leeds Manchester
Newcastle Reading St Helier

A list of partners is available at
180 Strand
London WC2R 1BL
(principal place of business)