



# ANDERSEN

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19 July 2002

Agnes Thomson  
Company Secretary  
Kuwait Petroleum  
Burgan House  
The Causeway  
Staines  
Middlesex  
TW18 3PA

Dear Agnes,

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

<i>Name</i>	<i>Registered number</i>
Kuwait Petroleum (G.B.) Limited	00762360
RP Fuels Limited	01128126
Kuwait Fuelcare Limited	00995320
Markim Fuel Oils Limited	00998387
Fernhurst Fuels Limited	01179708

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*

Arthur Andersen

