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The Directors
British-Borneo Oil & Gas Plc (Seeouer).
8th Floor Bowater House
68 Knightsbridge
London
SW1X 7JX

20 July 2000

Dear Sirs

Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of the companies listed in appendix A to this letter with effect from 20th July 2000.

Statutory notice under Section 394

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of the companies listed in Appendix A.

Yours faithfully

#E58: ED4 Companies House PricewaterhouseCoopers

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The Directors 20 July 2000

Appendix A

This letter of resignation covers the following companies:

British-Borneo Oil & Gas Plc

Brupex Limited

British-Borneo UK Limited

British-Borneo North Sea Limited

British-Borneo International Limited

BB Petroleum Limited

British-Borneo Limited

British-Borneo Holdings Limited

British-Borneo Australia Limited

British-Borneo Birch Limited

British-Borneo Exploration & Production Limited

British-Borneo Australia 91-13 Limited

British-Borneo Elgin/Franklin Limited

British-Borneo Expro Limited (registered in Bermuda)

British-Borneo Overseas Holdings Limited

British-Borneo Oil Limited

Brupex Holdings Limited

Hireswitch Limited