



ANDERSEN

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19 July 2002

Brian Edwards
Company Secretary
Kuwait Petroleum International
KPC House
54 Pall Mall
London
SW1Y 5JH

Dear Brian,

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 (UK Holdings) Limited	02063581
Kuwait Petroleum International Treasury Services Limited	00886981
Kuwait Petroleum International	01734259
Kuwait Petroleum Corporation (U.K.) Limited	00905790
KPC Services Limited	00886852
Kent Petroleum Limited	00916435

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

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