

44 020 795 14541

**ERNST & YOUNG**

■ Ernst & Young LLP  
Berket House  
1 Lambeth Palace Road  
London SE1 7EU

■ Phone: 020 7951 2000  
Telex: 885234  
Fax: 020 7951 1345  
CDE & IDE Box 241  
www.ey.com/uk

The Directors  
Pentex Energy Limited  
11 Grosvenor Crescent  
London SW1X 7EE

16 May 2002

ICO/NM/SP

Direct Line: 020 7951 3444  
E-mail: rimoore@uk.ey.com

Dear Sirs,

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of the following companies:

Pentex Energy Limited (formerly Pentex Energy plc) 1915605

Pentex Oil Limited (formerly Pentex Oil plc)

Pentex Oil UK Limited

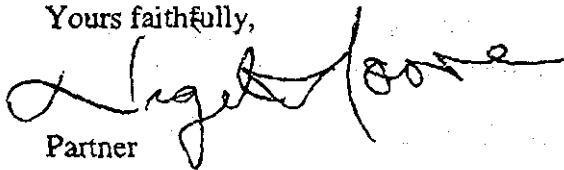
Pentex Oil and Gas Limited

Pentex Italia Limited

This resignation takes effect from 16 May 2002.

In accordance with section 394(1) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully,



Partner  
for and on behalf of Ernst & Young LLP



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