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BG EMPLOYEE SHARES TRUSTEES LTD Price Waterhouse



The Board of Directors of:

BG Land Developments Limited

BG Overseas Investments Limited

BG UK Holdings Limited

BG Employee Shares Trustees Limited

BG Exploration and Production Limited

British Gas Qatar Limited

BG Great Britain Limited

BG North Sea Holdings Limited

BG Thailand Limited

BG Exploration and Production Properties Limited

BG South East Asia Limited

British Gas Trinidad & Tobago Limited

British Gas Tunisia Limited

Hydrocarbons Great Britain Limited

Hydrocarbons Offshore Services Limited

Assethall Limited

BG Overseas Holdings Limited

BG Opsco Limited

BG Property Holdings Limited Port Greenwich Limited **BG** Corporate Ventures Limited British Gas Methane Arctic Limited British Gas Trinidad LNG Limited Citigen Holdings Limited Citigen (London) Limited **BG Cogen Limited** Energetica Limited Methane Services Limited Premier Energy Holdings Limited The Leasing Group (March) Limited The Leasing Group (June) Limited The Leasing Group (September) Limited The Leasing Group (December) Limited The Leasing Group plc

BG Land Investments Limited

Mainstream 47 Limited

100 Thames Valley Park Drive READING Berkshire RG6 1PT

31 July 1998

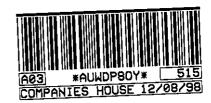
Dear Sirs

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed that the new firm, PricewaterhouseCoopers will be replacing us as auditors. In accordance with Section 392 of the Companies Act 1987 we give notice that we are resigning as auditors of each of the companies to which this letter is addressed with immediate effect.

In accordance with Section 394 of the Companies Act 1985, we confirm with respect to each of the companies to which this letter is addressed that there are no circumstances connected with our ceasing to hold office as auditors to the company that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully,

Price Waterhouse



Mices at Aperdeen, Birmingham, Bristol, Carom, Edinburgh, Glasgow, Hull, Leeds, Lacester, Everpoor, London, Manchester, Middlesbrough, Newcastle, Nottingham, Redhill, St., Albans, Southampton and Windson.

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