

PricewaterhouseCoopers
1 Embankment Place
London WC2N 6RH
Telephone +44 (0) 20 7583 5000
Facsimile +44 (0) 20 7822 4652

The Directors
BG Energy Holdings Limited
100 Thames Valley Park Drive
Reading
Berkshire
RG6 1PT

11 March 2003

2842953

Dear Sirs,

Notice of resignation as auditors

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of the companies detailed in Appendix 1, with effect from 11 March 2003.

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 detailed in Appendix 1.

Yours faithfully,

PricewaterhouseCoopers

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Appendix 1 - List of Companies from which PricewaterhouseCoopers resigns as auditor.

BG International Limited , 902239 BG Atlantic 2/3 Finance Limited 39449560 BG International (CNS) Limited 958860 BG International (NSW) Limited 1287989 BG Egypt S.A. FC 16185 BG Gas Services Limited 3299002 BG Great Britain Limited 404 162 BG Iran Limited 2997897 BG Karachaganak Limited 3294207 BG North Sea Holdings Limited 2383911 BG South American Services Limited 3788365 BG South East Asia Limited 2334822 BG Thailand Limited 2466384 British Gas Asia, Inc. FC 18399 British Gas (Malaysia) S.A. FC 15152 British Gas Methane Arctic Limited 2753246 British Gas Trinidad and Tobago Limited 2386676 British Gas Trinidad LNG Limited 2960021 British Gas Tunisia Limited 2750465 Igara Holdings Limited 4 181031 4182014 Igara Limited Methane Services Limited 737366 BG Energy Holdings Limited 3763515 BG Energy Capital plc 4222391 Alie Investments Limited 3478502 BG Employee Shares Trustees Limited 2023808 BG General Holdings Limited 3827669 BG Group Employee Benefit Trust Limited 423 4644 BG Group Employee Shares Trustees Limited 3167150 BG Group Pension Trustees Limited 472 9722 BG Group Trustees Limited 4082301 BG Overseas Holdings Limited 2207355 BG Overseas Investments Limited 287820 \ BG Intellectual Property Limited 284 2953 4159059 BG Singapore Limited BG UK Holdings Limited 205 9279 Hydrocarbons Ireland Limited (IRISH COMPANY) Schooner Trustees Limited 3766 739