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The Directors
Santos UK (Kakap 2) Limited
66 Lincolns Inn Fields
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WC2A 3LH

Our ref JL/943

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18 September 2007

3115420

Dear Sirs

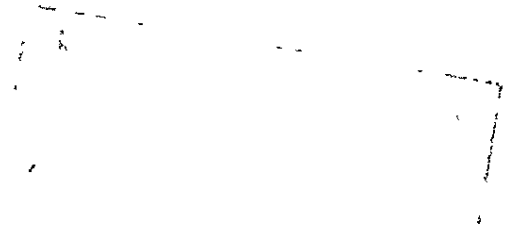
**Statement to the directors of SANTOS UK (KAKAP 2) LIMITED (no. 03115420) on
ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985**

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation that we consider should be brought to the attention of the company's members or creditors

Yours faithfully

KPMG LLP

KPMG LLP



FRIDAY



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28/09/2007
COMPANIES HOUSE