



Horwath Clark Whitehill

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The Secretary

Gas 300 Limited (the "Company")

3368684

Dear Sir

We hereby resign as auditors of the Company.

We confirm that we have no outstanding claims of any kind against the company and 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

Dated 1 August 2003 Horwath Clark Whitehill

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