

The Directors
Hunting PLC
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29 January 2003

Dear Sirs,

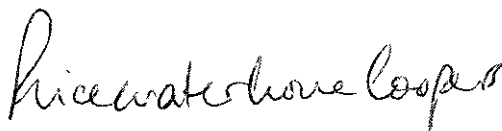
Notice of resignation as auditors

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 Hunting PLC, registered number 00974568, and the subsidiary companies listed in the appendix to this letter, with effect from 30 January 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 Hunting PLC.

Yours faithfully,



PricewaterhouseCoopers



The Directors
Hunting PLC
29 January 2003

Appendix

<i>Subsidiaries also covered by this letter</i>	<i>Registered number</i>
HG Management Services Limited	00688522
Huntaven Properties Limited	00841865
Huntfield Trust Limited	00372215
Hunting American Holdings Limited	01158987
Hunting Aviation Limited	00297743
Hunting - BRAE Limited	02489301
Hunting Defence Limited	01227597
Hunting International Aviation Limited	02444265
Hunting Italian Holdings Limited	00693799
Hunting Knightsbridge Finance Limited	02747930
Hunting Knightsbridge Holdings Limited	01371688
Hunting Knightsbridge US Finance Limited	03119066
Hunting Maritime Limited	00669397
Hunting Oilfield Dutch Holdings Ltd	01539039
Hunting Oilfield Equipment Services Ltd	01401893
Hunting Oilfield Services (International) Ltd	01678668
Hunting Oilfield Services (UK) Ltd	00908371
Hunting Oilfield Services Ltd	01674180
Hunting Oilfield Services Overseas Holdings Ltd	03532045
Hunting Oil Holdings Limited	01103530
Hunting Yacht Sales and Charter Limited	02389823
EA Gibson Shipbrokers Limited	00710161
Gibson Gas Limited	03220055