



BDO Stoy Hayward LLP  
Chartered Accountants

55 Baker Street London W1U 7EU  
Telephone: +44 (0)20 7486 5888  
Facsimile: +44 (0)20 7487 3686  
DX 9025 West End W1  
Website: www.bdo.co.uk

**Private and Confidential**

FAO Mr C Judd  
Star Energy Group Plc  
Grand Buildings  
1st Floor  
1-3 Strand  
London  
WC2N 5EJ

12 August 2009

Our ref: 3448/AW/S3240

Dear Sir

Star Energy Group plc  
Star Energy Limited  
Star Energy Weald Basin Limited  
Star Energy (East Midlands) Limited  
Star Energy HG Gas Storage Limited  
Star Energy Gas Storage Services Limited  
Star Energy Oil UK Limited  
Star Energy Oil and Gas Limited  
\*Gas Storage Limited\* 06145223  
Overseas Gas Storage Limited

We are now writing to confirm our resignation as auditors of the above named companies, as from 10 August 2009.

This letter, along with the attached Section 519 Statement, constitutes our notice of resignation under Section 516 of the Companies Act 2006 ("the Act"). The attached 519 statement as required by the Act indicates that there are no circumstances connected with our resignation which we consider should be brought to the attention of members and/or creditors of the companies. We will be submitting a copy of these statements to the Registrar of Companies as required by Section 521 of the Act. We will also be notifying the Institute of Chartered Accountants in England and Wales of our resignation under Section 522 of the Act.

We would like to take this opportunity to remind you of the companies' obligations under the Act which are outlined in Appendix A to this letter.

Yours faithfully

*BDO Stoy Hayward LLP*  
BDO Stoy Hayward LLP  
Enc

3448/AW/S3240  
g:\office97\dma clients\starenergy\resignation letters\star energy group plc\ldb00094.doc



**Appendix A: Guidance on the Company's Responsibilities with regards to Resignation Statements**

CA2006 Ref	Requirement
Section 517 (1)	You should, within 14 days of receiving our notice of resignation, send a copy of the notice to Companies House,
Section 520 (1), (2) & (3)	Where our statement under Section 519 details circumstances connected with our resignation which we consider should be brought to the attention of members and/or creditors of the company, you should, within 14 days of receiving the statement, either: (a) send a copy of it to every person who is entitled to be sent copies of the accounts, or (b) apply to the court. If you apply to the court, you should notify us that you have done so.
Section 523 (1), (2) & (3)	Where we have resigned before the end of our term of office, you should notify the Institute of Chartered Accountants in England and Wales ("the appropriate audit authority").  Within 14 days of receiving our section 519 statement, you should notify the appropriate audit authority that we have ceased to hold office as auditors and include a statement of the reasons that we have ceased to hold office.

**Contact details for notification under Section 523**

Notifications can be sent by letter or e-mail as follows:

Change of Auditor Notifications  
Quality Assurance Department  
ICAEW  
Metropolitan House  
321 Avebury Boulevard  
Milton Keynes  
MK9 2FZ

By e-mail to [auditorchange@icaew.com](mailto:auditorchange@icaew.com)