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INVESTOR IN PEOPLE

The Directors  
Cairn Energy Lumbini Limited  
50 Lothian Road  
Edinburgh  
EH3 9BY

30 September 2013

Dear Sirs

**Cairn Energy Lumbini Limited** SC255212

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of the following companies. This resignation takes effect from 30 September 2013.

In accordance with section 519(3) of that Act, we confirm that the circumstances connected with our ceasing to hold office are that we have resigned following an unsuccessful tendering process.

We draw your attention to the fact that Cairn Energy Lumbini Limited has its own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections 517, 520 and 523 of the Act), including, depending on the circumstances, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors. Further guidance on this notification has been issued by the appropriate audit authorities — the Professional Oversight Board (POB) and the Institute of Chartered Accountants in England and Wales (ICAEW) and can be found on <http://www.frc.org.uk/pob/regulation/companies.cfm> and <http://www.icaew.com/en/technical/audit-and-assurance/working-in-the-regulated-area-of-audit> respectively.

If you have any questions on your legal obligations we recommend that you seek legal advice.

Yours faithfully

Ernst & Young LLP  
United Kingdom

THURSDAY



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"S2IORMGX"  
COMPANIES HOUSE