

PricewaterhouseCoopers
1 Embankment Place
London WC2N 6RH
Telephone +44 (0) 20 7583 5000
Facsimile +44 (0) 20 7822 4652

The Directors
The Shell Petroleum Company Limited
Shell Centre
London
SE1 7NA

19 March 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 The Shell Petroleum Company Limited and the companies listed below with effect from 19 March 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 The Shell Petroleum Company Limited and the companies listed below.

Company name	Registered number
The Shell Petroleum Company Limited	77861
Shell Company of Portugal Limited	112396
Shell Paraguay Limited	520095
Shell Namibia Limited	1214315
Shell Oman Trading Company Limited	732361
The Shell Company of the Sudan Limited	202231
Shell Eritrea Limited	2803744
Shell Marketing (Oman) Limited	583033
Shell East Europe Company Limited	223127
Shell Technology Ventures Limited	3710941
Shell Information Technology International Limited	165727
The Shell Company of China Limited	130587
The Shell Company of the Islands Limited	668048
The Shell Company of West Africa Limited	653366
Shell Chemical Distributing Company Limited	496193

PricewaterhouseCoopers is the successor partnership to the UK firms of Price Waterhouse and Coopers & Lybrand. The principal place of business of PricewaterhouseCoopers and its associate partnerships, and of Coopers & Lybrand, is 1 Embankment Place, London WC2N 6RH. The principal place of business of Price Waterhouse is Southwark Towers, 32 London Bridge Street, London SE1 9SY. Lists of the partners' names are available for inspection at those places.

All partners in the associate partnerships are authorised to conduct business as agents of, and all contracts for services to clients are with, PricewaterhouseCoopers. PricewaterhouseCoopers is authorised by the Financial Services Authority for investment business activities.

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Shell Accounting Investment Limited	3932110
Shell Aircraft Limited	602872
The Shell Company of Sri Lanka Limited	148876
Shell Overseas Services Limited	966745
Shell Central Europe Services Company Ltd	1047194
The Shell Marketing Company of Borneo Limited	347682
Shell Caribbean Services Limited	3100438
Shell Chemicals (Hellas) Limited	223129
Shell Company (Hellas) Limited	213608
Selap Limited	226969
Shell Additives UK Limited	3678294
The Shell Company of Nigeria Limited	340744
Shell International Gas Limited	959079
The Mexican Eagle Oil Company Limited	130054
Shell International Holdings Limited	150437
De Nederlandse Basis School Limited	1226711
Shell Obaiyed Limited	3444664
Angkor Shell Limited	2805242
Khmer Shell Limited	2805236
Shell Uruguay Limited	65548
Shell Trophan plc	2075240
The Anglo Saxon Petroleum Company Limited	93924
Shell International Renewables Limited	3710917
Shell Europe Oil Products Limited	3746162
Shell Forestry Limited	3483709
Shell Overseas Holdings Limited	596107
Shell Ocean Islands Limited	668029
Shell Concordia Limited	3406879
Shell International Limited	3075807
Shell Chemicals Limited	228931
Shell International Petroleum Company Limited	621148
Shell Arabia Car Services	4426013

Yours faithfully,

PricewaterhouseCoopers

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