

**GALLAGHER & CO**  
**CHARTERED ACCOUNTANTS**

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The Board of Directors  
Lambert Energy Advisory Limited  
43 Upper Grosvenor Street  
London  
W1X 9PG

Our ref: ia

Your ref:

Date: 18 June 2003

3838151

Dear Sirs

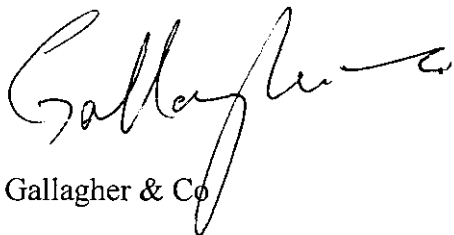
**Notice of resignation as auditors**

Following the conversion of Gallagher & Co to a Limited Liability Partnership (LLP) from 18 June 2003, we have agreed with you that the new firm, The Gallagher Partnership 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 Lambert Energy Advisory Limited, (*registered number 3838151*) with immediate effect.

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 of creditors of Lambert Energy Advisory Limited.

Yours faithfully

  
Gallagher & Co



I.A. ARIAN FCA, S.D. CLARKE FCA, A. JEPSON FCCA, MISS D.A. KOZUBSKA FCA, D.B.S. McALLISTER CTA (Fellow)  
M.J. PALMER FCA, R.S. PALMER FCA, F.H. TETT FCCA  
Associates: D.A. Armstrong, N.W.J. Kendall, Miss N.E. Lobo, R.B. Taylor