

PricewaterhouseCoopers
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The Directors
BG Energy Holdings Limited
100 Thames Valley Park Drive
Reading
Berkshire
RG6 1PT

3167150

11 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.

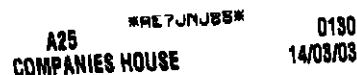
In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of the companies detailed in Appendix 1, with effect from 11 March 2003.

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 companies detailed in Appendix 1.

Yours faithfully,

PricewaterhouseCoopers

PricewaterhouseCoopers



Appendix 1 - List of Companies from which PricewaterhouseCoopers resigns as auditor.

BG International Limited 902239
BG Atlantic 2/3 Finance Limited 3949560
BG International (CNS) Limited 958880
BG International (NSW) Limited 1287989
BG Egypt S.A. FC 16185
BG Gas Services Limited 3299002
BG Great Britain Limited 909162
BG Iran Limited 2997897
BG Karachaganak Limited 3294207
BG North Sea Holdings Limited 2383911
BG South American Services Limited 3788365
BG South East Asia Limited 2334822
BG Thailand Limited 2466384
British Gas Asia, Inc. FC 18399
British Gas (Malaysia) S.A. FC 15152
British Gas Methane Arctic Limited 2753246
British Gas Trinidad and Tobago Limited 2386676
British Gas Trinidad LNG Limited 2960021
British Gas Tunisia Limited 2750465
Iqara Holdings Limited 4181031
Iqara Limited 4182014
Methane Services Limited 737366
BG Energy Holdings Limited 3763515
BG Energy Capital plc 4222391
Alie Investments Limited 3478502
BG Employee Shares Trustees Limited 2023808
BG General Holdings Limited 3827669
BG Group Employee Benefit Trust Limited 4239644
BG Group Employee Shares Trustees Limited 3167150
BG Group Pension Trustees Limited 4229722
BG Group Trustees Limited 4082301
BG Overseas Holdings Limited 2207355
BG Overseas Investments Limited 2878201
BG Intellectual Property Limited 2842953
BG Singapore Limited 4159059
BG UK Holdings Limited 2059279
Hydrocarbons Ireland Limited (IRISH COMPANY)
Schooner Trustees Limited 3766739