

From: Ian Springett [Ian.Springett@tulloil.com]

Sent: 04 February 2010 16:19

To: Hazel O'Sullivan

Subject: APB consultation: the provision of non audit services to audit clients

Dear Ms O'Sullivan,

I would like to make a few comments on the consultation paper on "audit firms providing non audit services to listed companies that they audit".

In summary, I believe the restrictions introduced over the last 10 years remain an appropriate safeguard to retain independence, but further restrictions would be counter productive and impact companies ability to have appropriate work conducted by audit firms in an efficient and timely manner. There are times when it is inappropriate, there is insufficient time and the learning curve is too steep for other contractors to perform work satisfactorily.

I have no objection whatsoever to greater disclosure of services performed by auditors and disclosure of the audit committees policy and reasons for choosing the auditor for each specific piece of work. My objection is to greater restrictions. I believe it is important to have the choice when necessary for sound objective reasons for a company to leverage the auditor's existing knowledge of the business and that the combination of corporate governance processes, audit committee approval requirements and periodic audit inspection will ensure the level of such work remains appropriate and does not create a conflict.

Yours sincerely,

Ian Springett

Chief Financial Officer

Tullow Oil plc

Direct +44(0) 208 996 1043

Mobile +44 (0)7500 994309

This email has been scanned by the MessageLabs Email Security System.

For more information please visit <http://www.messagelabs.com/email>

Click [here](#) to report this email as spam.