



**KPMG Audit Plc**  
15 Canada Square  
Canary Wharf  
London E14 5GL  
United Kingdom

Tel +44 (0) 20 7311 1000  
Fax +44 (0) 20 7311 3311  
DX 157460 Canary Wharf 5

To: British Columbia Securities Commission,  
Alberta Securities Commission,  
Saskatchewan Financial Services Commission,  
Manitoba Securities Commission,  
Ontario Securities Commission,  
New Brunswick Securities Commission,  
Nova Scotia Securities Commission,  
Prince Edward Island Securities Office, and  
Securities Commission of Newfoundland.

13 May 2011

Dear Sirs

**Re: Notice of Change of Auditors of Tethys Petroleum Limited**

We have read the Notice of Tethys Petroleum Limited dated 13 May 2011 and are in agreement with the statements contained in such Notice, except that we are not in a position to agree or disagree with the Company's statement that there are no reportable events between the Tethys Petroleum Limited and PricewaterhouseCoopers LLP.

Yours faithfully

*KPMG Audit Plc*

KPMG Audit Plc  
Chartered Accountants, London, United Kingdom