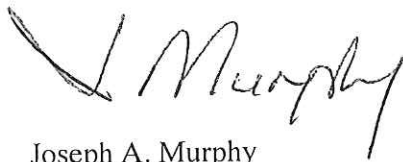


**INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDER OF
PETROFAC INTERNATIONAL LIMITED (continued)**

Auditor's responsibilities for the audit of the consolidated financial statements (continued)

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For Ernst & Young



Joseph A. Murphy
Partner
Registration No. 492

30 March 2017

Sharjah, United Arab Emirates