

## **Exhibit 89**

**Barendregt, Anton AA SIEP-EPF-DIR**

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**From:** Hoppe, John E SPDC-DPE-RES  
**Sent:** maandag 26 januari 2004 23:27  
**To:** Barendregt, Anton AA SIEP-EPF-DIR  
**Cc:** Sanni, Ojo P SPDC-DPE-RES; Pay, John JR SIEP-EPS-P; Roosch, Jan Willem SIEP-EPS-P  
**Subject:** RE: EA/Eja and T1-3 changes

Anton,

Maybe it's late, but I'm having trouble understanding your proposed changes.

Whilst I agree with you EA/Eja doe not conceptually belong in Rockford, numerically it was there. If we take it out I will no longer be able to show back the 1328 Mmbbl restatement we were asked to make. Your proposed change appears to take EA/Eja out of Rockford and replace it with a similar volume from "other fields", for which I have no basis. If we do take EA/Eja out of Rockford, then I think we have to show a different total restatement (not 1328). I would then roll in all of the EA/Eja changes into one technical revision due to new information during 2003, although maybe we should split out the correction for the wrong Shell share at 1.1.2003 (77.14% instead of 53.57%).

The train 1-3 corrections is carried as a Rockford revision because it is related to the oil restatements. Removing the large volumes of undeveloped oil also takes out undeveloped AG. This is replaced in the forecast with additional Soku AG (gascap) production previously (1.1.2003) allocated to domestic gas markets. The Soku AG is developed hence the shift in volume from undeveloped to developed. There is also a shift in Bonny NAG from developed to undeveloped because we have tried to protect Bonny (and to some extent Soku, but offset by the other moves) as swing producers.

I'll drop out of the Train 6 Gas supply workshop tomorrow morning until we have resolved this. I'll call with Ojo first thing tomorrow morning.

regards  
john

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-----Original Message-----

**From:** Barendregt, Anton AA SIEP-EPF-DIR  
**Sent:** 26 January 2004 13:50  
**To:** Hoppe, John E SPDC-DPE-RES  
**Cc:** Sanni, Ojo P SPDC-DPE-RES; Pay, John JR SIEP-EPS-P; Roosch, Jan Willem SIEP-EPS-P  
**Subject:** EA/Eja and T1-3 changes

John,

I have a couple of questions regarding 'Changes' entries in your latest submission. I attach a copy of them so that you can see which ones I'm referring to.

On EA/Eja, both John Pay and myself are of the opinion that the premature booking of this field was not part of Rockford. It was a correction that we needed to make, but not because this field, or its development, were immature. Furthermore, the 'EA/Eja Update' volumes would seem to be definite new information during 2003, hence not part of Rockford either.

My suggestion would be to revise your Changes entries as follows:  
Remove 'ROCK' from all EA/Eja entries, and then add a new entry, with the value of the EA/Eja Rockford revision (total, ie. undeveloped proved volumes only, not developed), as highlighted in the attached. This is required because of the nature in which the SPDC Rockford (non-LKH, -YEP) is derived, i.e. as the difference between what was booked last year and what can now be seen as committed projects.

The second item relates to your Train 1-3 corrections. It contains a 'Rockford' entry, apparently re-balancing volumes between Bonny NAG, Soku NAG and other fields. It is not clear to us why this should be Rockford. My suggestion is to take the ROCK label out.

Grateful your urgent comment. If Ojo can include these changes into his submission correction later today, so much the better.

Regards,

Anton

<< File: SPDC-Changes.xls (Compressed) >>

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2002 PROVED ULT.REC. CHANGES - BY CATEGORY

ORIGINAL ENTRIES:

Country Name	Type	Dev / Total	Fieldname	Oil	NGL	Gas	M3OE Chg	M3OE ABS Ch	Comments
Nigeria (SPDC)	A-RvT	TOT	2003 Developments	-23.69			-23.69	23.69	ROCK - EA/Eja and Biseni developments booked too early
Nigeria (SPDC)	G-RvD	DEV	2003 Developments	-26.2			-26.2	26.2	ROCK - See corresponding revision to Proved
Nigeria (SPDC)	F-TrU	DEV	EA/Eja	17.52			17.52	17.52	Initial development on stream at the very end of 2002
Nigeria (SPDC)	A-RvT	TOT	EA/Eja update	6.96			6.96	6.96	ROCK - Additional information on 2003 development activities post-Rockford
Nigeria (SPDC)	G-RvD	DEV	EA/Eja update	3.43			3.43	3.43	ROCK - See corresponding revision to Proved
Nigeria (SPDC)	A-RvT	TOT	NLNG T1-3		-4	-5.54	-5.76	5.76	DCQ reduced (338/365 days onstream) and technical revisions
Nigeria (SPDC)	G-RvD	DEV	NLNG T1-3		.15	-2.64	-2.41	2.71	DCQ reduced (338/365 days onstream)
Nigeria (SPDC)	G-RvD	DEV	NLNG T1-3			5.26	5.1	5.1	ROCK - redistribution between Bonny NAG, Soku NAG and other fields (less AG)

SUGGESTED CORRECTIONS:

Nigeria (SPDC)	A-RvT	TOT	Other fields?	-23.69			-23.69	23.69	ROCK - To compensate EA/Eja and Biseni corrections
Nigeria (SPDC)	A-RvT	TOT	2003 Developments	-23.69			-23.69	23.69	EA/Eja and Biseni developments booked too early
Nigeria (SPDC)	G-RvD	DEV	2003 Developments	-26.2			-26.2	26.2	See corresponding revision to Proved
Nigeria (SPDC)	F-TrU	DEV	EA/Eja	17.52			17.52	17.52	Initial development on stream at the very end of 2002
Nigeria (SPDC)	A-RvT	TOT	EA/Eja update	6.96			6.96	6.96	Additional information on 2003 development activities post-Rockford
Nigeria (SPDC)	G-RvD	DEV	EA/Eja update	3.43			3.43	3.43	See corresponding revision to Proved
Nigeria (SPDC)	A-RvT	TOT	NLNG T1-3		-4	-5.54	-5.76	5.76	DCQ reduced (338/365 days onstream) and technical revisions
Nigeria (SPDC)	G-RvD	DEV	NLNG T1-3		.15	-2.64	-2.41	2.71	DCQ reduced (338/365 days onstream)
Nigeria (SPDC)	G-RvD	DEV	NLNG T1-3			5.26	5.1	5.1	Redistribution between Bonny NAG, Soku NAG and other fields (less AG)

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