

Exhibit 189

Unknown

From: Sidle, Rod RE SEPCO
Sent: Tuesday, March 12, 2002 4:16 AM
To: Roosch, Jan-Willem JW SIEP-EPB-P
Cc: Pay, John JR DANSK-GT
Subject: RE: Protocol for reserves questions and input

Sensitivity: Personal

EXHIBIT
Sidle
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10-30-06 B

Jan Willem,

My thanks for your explanation. Observing relationships and activities over the last two years left me with some confusion over what was the standard and what was the exception. You have provided the clarity needed so I can work within the intended rules. I am happy to support this is whatever way I can.

Regards,
Rod

Rod Sidle
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-----Original Message-----

From: Roosch, Jan-Willem JW SIEP-EPB-P
Sent: Monday, March 11, 2002 1:32 AM
To: Sidle, Rod RE SEPCO
Cc: Pay, John JR DANSK-GT
Subject: RE: Protocol for reserves questions and input
Sensitivity: Personal

Rod,

Shell's reserves definition guidelines are the responsibility of the HC Resource Coordinator in EPB. For the time being that is me, but John Pay has been nominated to that position and will take up his job for real some time late April or early May. After Leigh's inadvertent departure it proved impossible to fill the vacancy he left and Anton has kindly helped out to double as HCRC for a while, in addition to his duties as Group Reserves Auditor. He even reworked the Shell guidelines single-handed. This was not ideal, as Anton represents the outside auditor's perspective and not necessarily the Group's interest (notwithstanding Anton's long history in Shell).

The way Guidelines are agreed and operated is: The HCRC in cooperation with selected Shell experts reviews/re-drafts Guidelines. Anton B. will be invited to comment and debate from a SEC perspective. We as Shell aim for compliance with the spirit of SEC rule.

Compliance audits by the Group Reserves Auditor are against Shell Guidelines and not against the letter of SEC (FASB).

I think it would go a bit far if we would ban communication between yourself and Anton, but you should bear in mind, that Anton is supposed to take an outside auditor's perspective, where it concerns the making of Guidelines.

Hope this clarifies a bit.
Jan Willem

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

From: Sidle, Rod RE SEPCO
Sent: 8 marts 2002 04:46
To: Roosch, Jan-Willem JW SIEP-EPB-P
Subject: Protocol for reserves questions and input

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Sensitivity: Personal

Jan Willem,

I have sent this note directly to you as I am not exactly sure to whom I should address this question. I would greatly appreciate your guidance.

In the past under Remco then Leigh, it seemed to me that Anton B. was a "part of the team" and an appropriate person to engage in discussion on Shell guidelines and learnings. I have recently noted that this may have changed. I have responded to email and issues Anton has presented to me but it seems that now I should not be doing this. As I greatly wish to assist Shell with what I hope is accepted as a learned perspective, I am happy to respond and anxious to be included – both to help find the best answer worldwide and to help SEPCo more easily fit into both the Shell model and USA specific requirements. As Remco and Leigh have both moved on, my only link with work in prior years has been Anton. Help me now with how I should interact with both him and the HC Resource Coordinator or other appropriate contact.

I ask this as more than just the SEPCo Reserves Manager. With Remco's support, I have pursued and accepted a three year position on the SPE Reserves Committee to bring Shell's perspective to this international technical organization's work on reserve definition and related issues. I have assumed I would have a contact within EPB-P who could advise me of global issues and to whom I could offer my learnings from direct dealings with SPE, SEC and others. I hope this is still possible but, here too, I am unclear if I should ask Anton for such guidance or the HC Resource Coordinator or someone else.

My thanks for whatever direction and clarity you can provide.

Kind regards,
Rod

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