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May 15, 2007

VIA SEDAR

Alberta Securities Commission
British Columbia Securities Commission
Saskatchewan Financial Services Commission
Manitoba Securities Commission
Ontario Securities Commission
New Brunswick Securities Commission
Securities Office, Prince Edward Island
Nova Scotia Securities Commission
Securities Commission of Newfoundland & Labrador

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Dear Sirs/Mesdames:

**Re: Tethys Petroleum Limited (the “Company”) - Long Form Prospectus Filing
SEDAR Project No.: 01100544**

On behalf of the Company, we are hereby re-filing the preliminary long form prospectus of the Company dated May 10, 2007 (the “**Preliminary Prospectus**”). Due to a technical error, the Preliminary Prospectus which was filed on May 11, 2007 did not include one full sentence and one partial sentence which should have appeared on the top of page 24. The re-filed version of the Preliminary Prospectus does include such text.

Should you require any further information, please do not hesitate to contact me directly at (403) 232-9777.

Yours truly,

BORDEN LADNER GERVAIS LLP

“N. GREENSHIELDS”

Nance Greenshields
SEDAR/SEDI Coordinator