

To: NCE Oil & Gas Management (93) Corp.
NCE Energy Assets (93) Management Corp.
NCE Oil & Gas Management (94) Corp.
NCE Energy Assets (94) Management Corp.
NCE Oil & Gas Management (95) Corp.
NCE Energy Assets (95) Management Corp.
NCE Oil & Gas Management (96) Corp.
NCE Energy Assets Management (96) Corp.
NCE Oil & Gas Management (97) Corp.
The Directors of Flock Resources Ltd.
The Securities Commission or similar regulatory authority in each of the provinces of Canada

Arthur Andersen LLP
Chartered Accountants

Suite 2100
355-4th Avenue SW
Calgary AB T2P 0J1

Tel 403 298 5900

Dear Sirs,

Re: Reorganization Brochure Relating to the Reorganization of:
NCE Energy Assets (1993) Fund
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NCE Oil & Gas (1996) Fund
NCE Oil & Gas (1997) Fund (collectively, the "Partnerships")
Flock Resources Ltd.
dated April 30, 2002 (the "Reorganization Brochure")

We refer to the Reorganization Brochure with respect to a proposed transaction involving the Partnerships and Flock Resources Ltd.

We consent to the use in the Reorganization Brochure of our report dated March 5, 2002 to the partners of NCE Energy Assets (1993) Fund on the following financial statements:

- Balance sheet as at December 31, 2001 and 2000; and
- Statements of operations and partners' capital and cash flows for each of the years in the five-year period ended December 31, 2001.

We consent to the use in the Reorganization Brochure of our report dated March 5, 2002 to the partners of NCE Oil & Gas (1993) Fund on the following financial statements:

- Balance sheet as at December 31, 2001 and 2000; and
- Statements of operations and partners' capital and cash flows for each of the years in the five-year period ended December 31, 2001.

April 30, 2002

Page 2

We consent to the use in the Reorganization Brochure of our report dated March 5, 2002 to the partners of NCE Energy Assets (1994) Fund on the following financial statements:

- Balance sheet as at December 31, 2001 and 2000; and
- Statements of operations and partners' capital and cash flows for each of the years in the five-year period ended December 31, 2001.

We consent to the use in the Reorganization Brochure of our report dated March 5, 2002 to the partners of NCE Oil & Gas (1994) Fund on the following financial statements:

- Balance sheet as at December 31, 2001 and 2000; and
- Statements of operations and partners' capital and cash flows for each of the years in the five-year period ended December 31, 2001.

We consent to the use in the Reorganization Brochure of our report dated March 5, 2002 to the partners of NCE Energy Assets (1995) Fund on the following financial statements:

- Balance sheet as at December 31, 2001 and 2000; and
- Statements of operations and partners' capital and cash flows for each of the years in the five-year period ended December 31, 2001.

We consent to the use in the Reorganization Brochure of our report dated March 5, 2002 to the partners of NCE Oil & Gas (1995) Fund on the following financial statements:

- Balance sheet as at December 31, 2001 and 2000; and
- Statements of operations and partners' capital and cash flows for each of the years in the five-year period ended December 31, 2001.

We consent to the use in the Reorganization Brochure of our report dated March 5, 2002 to the partners of NCE Energy Assets (1996) Fund on the following financial statements:

- Balance sheet as at December 31, 2001 and 2000; and
- Statements of operations and partners' capital and cash flows for each of the years in the five-year period ended December 31, 2001.

We consent to the use in the Reorganization Brochure of our report dated March 5, 2002 to the partners of NCE Oil & Gas (1996) Fund on the following financial statements:

- Balance sheet as at December 31, 2001 and 2000; and
- Statements of operations and partners' capital and cash flows for each of the years in the five-year period ended December 31, 2001.

We consent to the use in the Reorganization Brochure of our report dated March 5, 2002 to the partners of NCE Oil & Gas (1997) Fund on the following financial statements:

- Balance sheet as at December 31, 2001 and 2000; and
- Statements of operations and partners' capital and cash flows for each of the years in the five-year period ended December 31, 2001.

April 30, 2002

Page 3

We consent to the use in the Circular of our compilation report dated April 30, 2002 to the directors of Flock Resources Ltd. on the following unaudited pro forma combined financial statements of Flock Resources Ltd.:

- Unaudited pro forma combined balance sheet as at December 31, 2001; and
- Unaudited pro forma combined statement of operations for the year ended December 31, 2001.

(signed) "Arthur Andersen LLP"

Chartered Accountants

Calgary, Alberta

April 30, 2002