

TCC/PC 025617

NIGERIA



Form No. FBIR. 161D

FEDERAL INLAND REVENUE DEPARTMENT,

DISTRICT/STATION LTO OIL & GAS UPSTREAM

Date 9-7-2014

Tax-Payer's File No. 01062385-0001

File No. HQA. 5501

INCOME TAX CLEARANCE CERTIFICATE

PETROLEUM PROFITS TAX

This is to certify that

NAME OF COMPANY Nexen Petroleum Nigeria Limited
 Address The Octagon, 13A A-J. Mainho Drive, Victoria Island, Lagos, has paid petroleum profit tax for the past three years/has incurred losses as follows:

for the Contract area .

19 2011

19 2012

19 2013

3. The details of the assessments are as follows:

	19 2011	19 2012	19 2013
TOTAL PET. PROFIT for the Contract area	NIL	\$ 217,658,974.52	\$ 303,946,259.37
TAX PAID	NIL	NIL	NIL
RECEIPT NUMBERS AND DATES	NIL	NIL	NIL

4. Source/s of Income Exploration and Production of Oil and Gas

5. This Certificate expires on 31-12-2014
 FEDERAL INLAND REVENUE SERVICE
 LAGOS.

(Not later than 12 months after the last year of asst.)

09 JUL 2014
 LARGE TAX PAYERS OIL & GAS
 Official Date Stamp Impression
 (UPSTREAM) OFFICE IKOYI-LAGOS

Federal Inland Revenue Service
 LTO/OIL & GAS UPSTREAM

Signature OSSB
 Officer in charge of Tax
 DISTRICT/STATION.