

NEWCROSS PETROLEUM LIMITED
RC601729

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November 15, 2013

TO WHOM IT MAY CONCERN

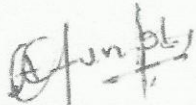
**TCPIDST COMMERCIAL REFERENCE:
SPARKOIL ENERGY SERVICE NIGERIA LIMITED**

This is to state that Sparkoil Energy Service Nigeria Limited satisfactorily performed Tubing Conveyed Perforation (TCP), Drill Stem Test (DST) and Downhole gauges services on our Efe-1 well.

This service was performed between the 2nd and 25th of July, 2013 respectively. Sparkoil showed both technical and personnel competency in delivering TCPIDST service solutions on our well.

Please note, this commercial reference is not a service solution guarantee on our part.

Sincerely,



ABIODUN OGUNJOBI
AGM - EXPLORATION

Mllac