

ASSESSMENT

of the Company Auditor's Opinion by OJSC "OC" Rosneft" Board of Director's Audit Committee^{*}

After reviewing the Opinion on the financial (accounting) statements of Rosneft for 2008 delivered by ZAO Audit-Consulting Group Business Systems Development, the Company's Auditor approved by the Annual General Shareholders Meeting of Rosneft on June 5, 2008, the Rosneft Board of Directors' Audit Committee concludes that the said Opinion has been executed in accordance with Federal regulations (standards) governing auditing activities as approved by Decree of the Government of the Russian Federation dated 23.09.2002 No.696, and contains a positive opinion on truthfulness in all material aspects of the financial (accounting) statements of Rosneft for 2008 and that the accounting procedures do conform with the Law of the Russian Federation and objectively reflect the state of bookkeeping and reporting at OJSC "OC" Rosneft".

^{*} The Assessment by the Rosneft Board of Director's Audit Committee of the Opinion delivered by the Rosneft Auditor is presented here in accordance with the Minutes of Rosneft Board of Director's meeting of 27.04.2009 No.14.