

**ASSESSMENT of the opinion of the Company's Auditor  
by the Audit Committee of the Board of Directors of OJSC Rosneft \***

After reviewing the Opinion on the financial (accounting) statements of Rosneft for 2009 delivered by LLC Rosexpertiza, the Company's Auditor approved by the Annual General Meeting of Shareholders on June 19, 2009, the Audit Committee of Rosneft Board of Directors 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 the reliability, in all essential aspects, of the financial statements (accounts) of OJSC Rosneft Oil Company for 2009 and on the compliance of the procedure of accounting to the laws of the Russian Federation, and reflects objectively the state of accounting and reporting in OJSC Rosneft Oil Company.

\* The assessment of the opinion of the auditor of OJSC Rosneft Oil Company by the Audit Committee of the Board of Directors of OJSC Rosneft Oil Company is provided according to the minutes No.10 of the meeting of the Audit Committee of the Board of Directors of OJSC Rosneft Oil Company of 23.04.2010.