

**Assessment
of the Certificate made by the Auditor of OJSC «Oil Company «Rosneft» by
the Audit Committee of the Board of Directors of the Company***

Having examined the Certificate on financial (accounting) reports of OJSC «Oil Company «Rosneft» for 2006, presented by CJSC Audit firm «Center of accountant and auditor» and approved by the general annual shareholders' meeting of OJSC «Oil Company «Rosneft» on 07.06.2006, the Audit committee decided that this Certificate had been executed in accordance with Federal regulations (standards) governing audit activities approved by the Decree of the Government of the Russian Federation dated 23.09.2002 No. 696, contained a positive opinion on accuracy in all essential aspects of the financial (accounting) reports of OJSC «Oil Company «Rosneft» for 2006 and the accounting conforms with the law of the Russian Federation and objectively reflects the state of bookkeeping and accountancy of OJSC «Oil Company «Rosneft».

* The assessment of the certificate made by the auditor of OJSC «Oil Company «Rosneft» by the Audit Committee of the Board of Directors of OJSC «Oil Company «Rosneft» is given according to the minutes of the session of the Audit Committee of OJSC «Oil Company «Rosneft» of 22.05.2007 No 11.