

LORDS & TEMPLE

ATTORNEYS ▪ SOLICITORS ▪ ARBITRATORS

23rd July, 2020.

Group Managing Director

Nigerian National Petroleum Corporation (NNPC),
NNPC Towers,
Federal Capital Territory, Abuja.

Sir,

**FORMAL REQUEST FOR THE PAYMENT OF 5%
WHISTLEBLOWER COMPENSATION FOR INFORMATION
FURNISHED IN RESPECT OF CRUDE OIL STOLEN FROM THE
FEDERAL REPUBLIC OF NIGERIA.**

We are Solicitors to SAMANO SA DE CV and have their instructions to write to your good self in respect of the above subject matter.

We have the instruction of our Clients to inform you as follows:

- 1.0 Our Client is an oil and gas trading company with significant interest in the oil refining business industry. Sometime in 2015, our Client was approached by a group in the Peoples' Republic of China ("China") with the intent to sell 48 million barrels of Bonny Light Crude Oil (the "Stolen Products"), believed to have been stolen from the Federal Republic of Nigeria ("Nigeria") and stored in various ports and terminals in China. It was revealed to our Client that the Nigerian National Petroleum Corporation ("NNPC") authorised certain companies to sell the stolen products in China. [Attached are copies of documents to wit: Authorisation Letters by NNPC dated 6th July, 22nd July and 6th August 2015; Copies of Storage Information dated 16th May and 12th July, 2015; copies of Storage Certificate dated 16th May and 19th July, 2015; SS MAKAB STAR Tank Receipt dated 29th June, 2015; SS VISHAL STAR Tank Receipt dated 19th July, 2015; and Discharge Certificate dated 15th July, 2015. All documents are marked as annexures "A", "A1", "A2", "B", "B1", "C", "C1", "D", "E", and "F", respectively.]
- 1.1 It is general knowledge that corruption has eaten deep into the fabric of the Nigerian society and has now, over the years, become a bane to good governance and proper fiscal administration. This spurred the Buhari-led administration in 2016, in its fight against corruption within the Nigerian

PRINCIPAL PARTNER: GBOYEGA OYEWOLE, S.A.N. ACIArb (UK)



LAGOS CENTRAL (REPLY TO LAGOS OFFICE)
294, (2nd Floor) Herbert Macaulay Way, Sabo-Yaba, Lagos, Nigeria.
Tel: +234 1 8835863, 08026399294, 08030772282
info@lordsandtemple.com | lordsandtemple2002@yahoo.com
www.lordsandtemple.com

ABUJA
64, Cascurina Close,
Bayelsa Court, Gaduwa Estate,
Abuja, Nigeria.

HOUSTON TEXAS
12726 Burdines Street,
Houston Texas 77085, United State
Tel: 00918327295999
us@lordsandtemple.com

Government, to introduce the Whistle Blowing Policy (the “Policy”) through an Executive Order.

- 1.2 Sequel to this policy, our Client, being a reputable and credible company, promptly brought to the knowledge of the Nigerian Government information as to criminal activity involving the NNPC and the stolen products. This information was given to high-ranking officials of the Nigerian Government to wit: Mr. Mele Kyari, the Managing Director of NNPC, Mr. Abba Kyari, the then Chief of Staff to the President of the Federal Republic of Nigeria and Mr. Umar Mohammed.
- 1.3 Consequently, it was agreed that an investigation into the stolen products should be made to ascertain the veracity of the information and garner more facts as to the fraudulent activities. It was also agreed that if the information is found credible, the perpetrators of the offence will be apprehended and that compensation due to our Client for the information so brought forward will be awarded. **Attached and marked as annexures “G” and “G1” are copies of photographs capturing meetings with Mr Mele Kyari on the stolen products.**
- 1.4 Further to the above stated discussions, our Client, through its Chief Executive Officer, Mr Jose Salazar Tinajero (its “**Representative**”), wrote to His Excellency, President Muhammadu Buhari (the “**President**”), notifying him of the stolen products, as advised by the said high-ranking officials. The said letter was delivered to Mr Umar Mohammed who, to the surprise of our Client, failed to deliver it to the President. **Attached and marked as annexure “H” is a copy of the Letter dated 18th August, 2015.**
- 1.5 In October 2015, our Client got wind of the fact that the stolen products were being moved from their location in China by the Nigerian Government, in calculated steps, to recover the said products. Our Client then caused a letter to be written to Mr. Mele Kyari, through Mr. Marco Ramirez, offering to legally purchase the said products from the Nigerian Government if available for sale. **Attached and marked as annexure “I” is a printed copy of the email correspondence dated 24th October, 2015.**
- 1.6 Our Client, through its representative, subsequently wrote to Mr Umar Mohammed clarifying its intention to expose the criminal activity in respect of the stolen products and not to make illegal purchase of same. **Attached and marked as annexure “J” is a copy of the Letter dated**

4th November, 2015. To date, our Client has unfortunately not received any form of compensation for the information provided to Nigerian Government in respect of the stolen products and/or a response to its offer to legally purchase same when recovered.

- 1.7** The upright act of reporting the criminal activity to appropriate quarters, was not protected by the expected confidential nature of the Policy thereby exposing officials of our Client to serious consequences including threat to life, harassment, institutional discrimination and economic exclusion, reprimands, and other forms of persecution. All efforts made by our Client to receive compensation, including writing to the Senate of Nigeria, through the then Minority Leader, Senator Godswill Obot Akpabio and the Department of State Services in Nigeria (DSS), through the then Director-General, Mr Lawal Musa Daura, proved futile and thus, were to no avail. **Attached is a copy of the Letter to Godswill Akpabio dated 17th May, 2017 and marked as annexure “K”; a copy of the Letter to Lawal Musa Daura dated 25th July, 2017 and marked as annexure “L”; and copies of Whatsapp conversations with Mr Mele Kyari marked as annexure “M”, “M1” and “M2”.**
- 1.8** Our Client has documents including bank transfer details, names of vessels and their Captains to show that the stolen products have been illicitly sold by some officials of the Nigerian Government and the NNPC, who are involved in the implementation of the Presidential Directive to investigate matters pertaining to stolen crude oil. These documents will be made available on request.

CONCLUSION

On the basis of the integrity of the Nigerian Government in its fight against endemic corruption, fairness and dire need to uphold assurances, we humbly urge you to use your good office to intervene promptly and remedy the situation by prevailing on the appropriate authority to pay the compensation legitimately due to our Client.

Please note that if after 14 days of the receipt of this letter, we do not receive a positive response to our Client's request, in respect of the payment of the whistle blower's compensation, we shall be constrained to proceed to the law court for the enforcement of the civil rights of our Client.

We look forward to your favourable response and assure you of our highest professional regards.

Thank you

Yours sincerely,

PP: Lords and Temple

Attorneys*Solicitors*Arbitrators



Gboyega Oyewole, SAN, ACI Arb.(UK)

CC:

- Hon. Attorney-General of the Federation and Minister of Justice
Federal Ministry of Justice,
Shehu Shagari Way,
Central District, Maitama,
Abuja, Federal Capital Territory.
- Director General
State Security Service (DSS).
Aso-Drive,
Federal Capital Territory, Abuja.

ANNEXURE A



Cablegram: NAPETCOR

OFFICE:

Bonny Terminal:

Telephone: (234) (84) 855556

Email: bonnyterminal@jvoprscomd.com



Ref: NNPC/JV/MARKAB-017

6th July, 2015

Date:

To: The managing Director/CEO
Tonykato Int'l Ltd.

Dear Sir/Madam,

AUTHORITY TO SELL CARGO IN TANK FARM
SS MARKAB STAR QINGDAO OFFSHORE

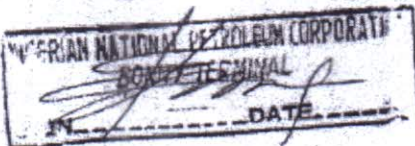
We NNPC Acting as the legitimate consignee of the cargo, hereby confirm that we have authorized above named company, to offer the product of SIX MILLION (6,000,000) Barrels Bonny Light Crude Oil on board the storage Facility, SS MARKAB STAR, located in China, for sale to any willing and capable buyer who is ready to lift.

We have also authorize you and your affiliates including financial and investment entities to negotiate on our behalf based on our stipulated agreement on this cargo, before voyage to any designated destination. This Cargo is approved from the total quantity Ten Million, Nine Hundred and Twenty-Nine Thousand, Six Hundred, (10,929,600) Barrels of crude oil allocated to our Joint Venture Partners for Export which is further extended to Fourth quarter of 2015. Recurrent cash call agreement must be maintained and should be handled with utmost confidence and understanding under the under-listed terms and conditions for this Storage Product.

EXPORT PERMIT LICENSE No.: CP/CO/28/VOL.11/174
BULK APPROVED DPR REF No.: DPR/OS/CTO/2018/V.101/107 of 1st April, 2015
DURATION: 1st April, 2015 TO 30TH September, 2015
BULK QUANTITY APPROVED: 10,929,600 BARRELS
QUANTITY SHIPMENT: 6,000,000 BBLS
EXPORTER: NIGERIAN NATIONAL PETROLEUM CORPORATION
PRODUCT: LIGHT NIGERIAN CRUDE OIL
PORT: BONNY TERMINAL
QUALITY: Gravity 34.23 + 0.5° API
Sweet Crude and BS and W. Less than 0.2% Average
POUR POINT: 4.8 PTB @ 0.10% BS & W.
PRICE: ON NET BACK Concession as agreed with agents

We congratulate you and look forward to a good future transactions.

Very Best Regards



Engr. Ekuma G.
For: NNPC
Bonny Terminal

ANNEXURE A1



NIGERIAN NATIONAL PETROLEUM CORPORATION
JOINT VENTURE OPERATORS OF NNPC/SHELL
BONNY TERMINAL



Cablegram: NAPETCOR

OFFICE:
 Bonny Terminal :
 Telephone: (234) (84) 819556
 Email: bonnyterminal@jvoprscomd.com



Ref: NNPC/J.V.SINOCHM/517

Date: 22ND JULY, 2015

To: The managing Director/CEO
 Tonykate Int'l Ltd.

Dear Sir/Madam,

AUTHORITY TO SELL CARGO IN TANK FARM
SINOCHM TANKS ID: ZHOUSHAN BONDED AREA

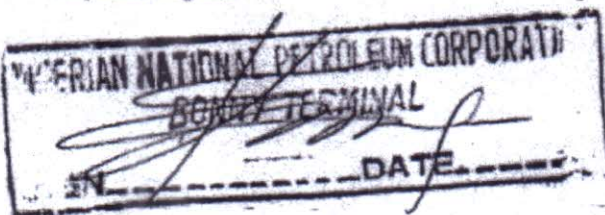
We NNPC Acting as the legitimate consinee of the cargo, hereby confirm that we have authorized above named company, to offer the product of One Million (1,000,000) Barrels Bonny Light Crude Oil on board the storage Facility. SINOCHM TANKS located in Zhoushan Bonded Area, China, For sale to any willing and capable buyer who is ready to lift.

We have also authorize you and your affiliates including financial and investment entities to negotiate on our behalf based on our stipulated agreement on this cargo, before voyage to any designated destination. This Cargo is approved from the total quantity Ten Million, Nine Hundred and Twenty-Nine Thousand, Six Hundred, (10,929,600) Barrels of crude oil allocated to our Joint Venture Partners for Export which is further extended to Fourth quarter of 2015 Recurrent cash call agreement must be maintained and should be handled with utmost confidence and understanding under the under-listed terms and conditions for this Storage Product.

EXPORT PERMIT LICENSE No.: CPI/CO/28/VOL.11/174
 BULK APPROVED DPR REF No.: DPR/OS/CTO/2018/V.101/107 of 1st April, 2015
 DURATION: 1st April, 2015 TO 30TH September, 2015
 BULK QUANTITY APPROVED: 10,929,600 BARRELS
 QUANTITY SHIPMENT: 1,000,000 BBLs
 EXPORTER: NIGERIAN NATIONAL PETROLEUM CORPORATION.
 PRODUCT: LIGHT NIGERIAN CRUDE OIL
 PORT: BONNY TERMINAL
 QUALITY: Gravity 34.23 + 0.5° API
 Sweet Crude and BS and W. Less than 0.2% Average.
 POUR POINT: 4.8 PTB @ 0.10% BS & W.
 PRICE: ON NET BACK Concession as agreed with agents

We congratulate you and look forward to a good future transactions.

Very Best Regards



Engr. Ekuma G.
 For: NNPC
 Bonny Terminal

ANN EXURE A2



NIGERIAN NATIONAL PETROLEUM CORPORATION
JOINT VENTURE OPERATORS OF NNPC/SHELL
BONNY TERMINAL



Cablegram: NAPETCOR

OFFICE:
 Bonny Terminal :
 Telephone: (234) (84) 819556
 Email: bonnyterminal@jvoprscomd.com



Ref: NNPC/J.V/SS/VISHAL-015

Date: 6th August, 2015

To: The managing Director/CEO
 Tonykate Int'l Ltd.

Dear Sir/Madam,

AUTHORITY TO SELL CARGO IN TANK FARM
SS/VISHAL STAR ZHOUSTAN PORT -CHINA

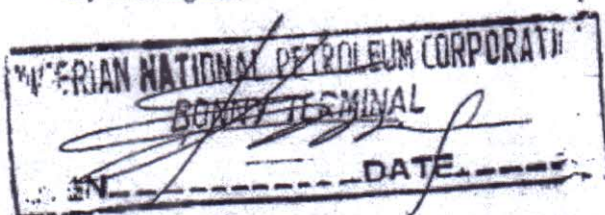
We NNPC Acting as the legitimate consignee of the cargo, hereby confirm that we have authorized above named company, to offer the product of Two Million (2,000,000) Barrels Bonny Light Crude Oil on board the storage Facility. SS/VISHAL STAR Located in China for sale to any willing and capable buyer who is ready to lift.

We have also authorize you and your affiliates including financial and investment entities to negotiate on our behalf based on our stipulated agreement on this cargo, before voyage to any designated destination. This Cargo is approved from the total quantity Ten Million, Nine Hundred and Twenty-Nine Thousand, Six Hundred, (10,929,600) Barrels of crude oil allocated to our Joint Venture Partners for Export which is further extended to Fourth quarter of 2015. Recurrent cash call agreement must be maintained and should be handled with utmost confidence and understanding under the under-listed terms and conditions for this Storage Product.

EXPORT PERMIT LICENSE No.: CPI/CO/28/VOL.11/174
 BULK APPROVED DPR REF No.: DPR/OS/CTO/2018/V.101/107 of 10th June, 2014.
 DURATION: 1st July, 2015, TO 30 September, 2015
 BULK QUANTITY APPROVED: 10,929,600 BARRELS
 QUANTITY SHIPMENT: 2,000, 000 BBLS
 EXPORTER: NIGERIAN NATIONAL PETROLEUM CORPORATION.
 PRODUCT: LIGHT NIGERIAN CRUDE OIL
 PORT: BONNY TERMINAL
 QUALITY: Gravity 34.23 + 0.5° API
 Sweet Crude and BS and W. Less than 0.2% Average.
 POUR POINT: 4.8 PTB @ 0.10% BS & W.
 PRICE: ON NET BACK Concession as agreed with agents

We congratulate you and look forward to a good future transactions.

Very Best Regards



Engr. Ekuma G.
 For: NNPC
 Bonny Terminal

ANNEXURE B

STORAGE INFORMATION

Incoming msg via
Markab Star
Wireless2014 date 16/05/2015 time 13:33
Msg link - Markab Star /napetcor obj.

Outgoing message :
r / write2217 date: 16-05-2015 time: 14:40
Originated from: abj/napetcor/Markab Star ays.

1/
basic originator Asia Storage Facility
title: storage info
Identifier: cosd/marketing
address abj/napetcor.ng
sequence nbr: 110113

2/

msg input/output 3d f
msg type: cosd 600em/
system/input time: 14:42
system/input mail ref: 20151603abjngcosd51668
system/output date/time 16-05-2015/14:43

3/

narrative: access/info
product: bonny light crude oil for export
quantity: 6,000,000 bbls (+/- 5 %)
batch nos: /SSSM03- /SSSM05 / SSSM07 / SSSM09

security nbr: COSU **RESTRICTED**

destination/port: any safe port in asia (china)
Location: TBA
assignor: joint venture terminal operators
assignee: to order

updated warranty of title registered nbr **RESTRICTED**

4/

Storage identifier
reservoir's name: Markab Star
name of agent: terminal operators/David Leung [europe
foreign place of facility: Asia (china)

5/

Notice
it is hereby certified that based on the information
issued above, but with restricted data, the product
stored ex - Markab Star will be duly cleared for inspection
and supply to the assignee on order of assignor.
*** msg - end ***

Narunh/rq160320151442/010 DUPLICATE COPY

COPY NOT NEGOTIABLE

Markab Star
Manager
Gmt
J.V. OPERATIONS
NAPETCOR HQ ABUJA

STORAGE INFORMATION

Outgoing message +
r / wrtix2217 date: 12 - 07 - 2015
Originated from: abj/napetcor

time: 18:35

1/
basic originator:
title: storage release order
Identifier: cosd/marketing
address abj/napetcor ng
sequence nbr: 092352

2/
basic originator
msg input/output jd f
msg type: comd 600em/
system/input time: 1730
system/input mail ref: 20150704abjngcosd81608
system/output date/time 12 - 07 - 2015/1731

3/
narrative: access and release of cargo
product: bonny light crude oil for export
quantity: 2,000,000 bbis (+ / - 5 %)
batch nos: /12/180, /15/180, 19/180, 20/180

security nbr: COSD RESTRICTED

destination/port: any safe port in Asia (China)
assignor: joint venture terminal operators
assignee: to order

updated warranty of title registered nbr RESTRICTED

4/
Storage identifier
reservoir's name: Vishal Star
name of agent: terminal operators
foreign place of facility: Asia

5/
Notice

It is hereby certified that based on the information
issued above, but with restricted data, the product
stored ex - ss Vishal Star will be duly cleared for inspection
and supply to the assignee on order of assignor.

+++ msg - end +++


hi/ng12072015173246/022



COPY NOT NEGOTIABLE

SS VISHAL
STAR

ANNEXURE C

 **"SS MARKAB STAR"**
(OPERATORS OF NNPC/TPMC/SHELL/AGIP JOINT VENTURES)
CHINA

STORAGE CERTIFICATE CR-0122
存储证书

ASSIGNOR: JOINT VENTURE OPERATORS OF
NIGERIAN NATIONAL PETROLEUM CORPORATION (NNPC)

PRODUCT TYPE
NIGERIAN LIGHT CRUDE OIL (EXPORT GRADE)

QUANTITY 6,000,000 BARRELS

BATCH NO: DPR/OS/C80/2018/V/109/084

TANK RECEIPT DATE
16TH MAY, 2015

TANK NO SSM09-500 / SSM11-500 / SSM16-500 / SSM17-500

PORT IDENTIFICATION QINGDAO OFFSHORE

REGISTERED SECURITY NBR. **RESTRICTED**



COORDINATE ID TBA

CONSUMENT DAVID LONG (EUROPE LOGISTICS)
europelogistics2004@europe.com

It is hereby certified that based on the information issued above with
Restricted data, the product stored ex-ss Markab Star will be duly cleared
for inspection and supply to and order of assignor.

Under the Protocol Policy of 1978 convention (Amended and Modified)
Against safety of petroleum products, this cargo is hereby handled for
Merchandise on behalf of Assignor (NNPC)

Remember that on board this SS MARKAB STAR, under the liberalization
Policy of Structural Adjustment by the Assignor, the Issuance of Export
License was abolished.

Received by-
Tank Farm Master
Date 18 / MAY / 2015 Time 0222 hrs LT

Handwritten notes:
Decid / not
S-0 Constant
18 / 05 / 2015

ANNEXURE C1

**" SS VISHAL STAR "**(OPERATORS OF NNPC/PPMC/SHELL/AGIP JOINT VENTURES)
CHINA**STORAGE CERTIFICATE****存储证书**

CR-0162

ASSIGNOR : JOINT VENTURE OPERATORS OF
NIGERIAN NATIONAL PETROLEUM CORPORATION /PPMCPRODUCT TYPE
NIGERIAN LIGHT CRUDE OIL (EXPORT GRADE)

QUANTITY 2,000,000 BARRELS

BATCH NOR: DPR/OS/C80/2018/V-109/004

TANK RECEIPT DATE
19TH JULY, 2015

TANK NO SSV09-200 / SSV11-200 / SSV15-200 / SSV17-200

PORT IDENTIFICATION ZHOUSHAN OFFSHORE

REGISTERED SECURITY NBR.

RESTRICTED

COORDINATE ID TBA

CONSULTANT DAVID LONG (EUROPE LOGISTICS)
europclogistics2004@europe.com

It is hereby certified that based on the information issued above with Restricted data, the product stored ex-ss Vishal Star will be duly cleared for inspection and supply to and order of assignor..

Under the Protocol Policy of 1970 convention (Amended and Modified) Against safety of petroleum products, this cargo is hereby handled for Merchandise on behalf of Assignor (NNPC)

Remember that on board this SS Vishal Star , under the liberalization Policy of Structural Adjustment by the Assignor, the Issuance of Export License was abolished.



Received by-
Tank Farm Master
Date 28-07-2015

Time

Handwritten signature and initials

ANNEXURE D

TANK RECEIPT

OPERATOR - DAVID LONG
TEL: 87073381873
EMAIL: No-creation@markab-star.com

SS MAKAB STAR

MSG VIA AOR COMSAT IS GA+
REF: BLCO/SS-MS/765
DATE: JUNE, 29 2015

TO ORDER OF NNPC JVOPS
CC: DAVID LONG
CC: CENTRAL MARINE DEPT.

TO WHOM IT MAY CONCERN

I HEREBY CONFIRM THAT THE QUANTITIES OF slightly light crude oil
IN MY STORAGE IS 6 million barrels

AND AVAILABLE IN THE FOLLOWING TANK (NOS) 8/170, 10/190, 13/170, 16/190
freemaster oiler delivery - not tanks
stop now in as per delivery not tanks



CAPT. DON KING

[Signature]

ANNEXURE E

TANK RECEIPT

OPERATOR - DAVID LONG

TIX- 67075381675

EMAIL- tlx-creation@singapore-11.com

SS VISHAL STAR

MSG VIA AOR COMSAT IS GA+

REF: BICO/SS-VS/765

DATE: JULY, 19 2015

TO ORDER OF NNPC JVOPS

CC: DAVID LONG

CC: CENTRAL MARINE DEPT.

TO WHOM IT MAY CONCEARN

I HEREBY CONFIRM THAT THE QUANTITIES OF Nigeria light crude oil
IN MY STORAGE IS 2 million barrels

AND AVAILABLE IN THE FOLLOWING TANK (NOS) SSV/09-200, SSV/11-200, SSV/15-200, SSV/17-200
freewater after delivery - nil tons
STOP residue after delivery nil tons



CAPT. CHINAGO JILA

ANNEXURE F

Consignor Address		DISCHARGE CERTIFICATE	
Name:	NIGERIAN NATIONAL PETROLEUM CORPORATION	SSV 466	MT OVERSEAS MCKINLEY
Address:	BONNY TERMINAL		
City:	BONNY ISLAND		
Province:	PORTHARCOURT		
Contact Name:	Tel:		
Consignee Name: Address: City: Province: Contact Name: Tel:		Post Address Port: PORT ZHOUSHAN OFFSHORE Address: CHINA 30.0787° N 120.2426° E City: ZHOUSHAN Country: CHINA	
Product Quantity: 2,000,000BBLs Grade: NIGERIAN BONNY LIGHT CRUDE OIL Specification: API: 37 +/-		Shipment Details Storage Tank Farm: 30.0787° N 120.2426° E Authority Code: CST 30	
Inspectors Column Name of Officer: TBA Signature: Consignor's Signature: Date: 15TH JULY, 2015		Received by: VISHAL STAR By (Name) CAPT. CHNAGO JILL Date: 15TH JULY, 2015 Time: 15:25AM 	
This is certify that the above vessel with crude oil has been cleared and discharged to call to its disport in good condition. Please note that after 48 hrs the vessel will incurring demurrage			



SAMANO

S.A de C.V

Comercializadora y Servicios Aduanales

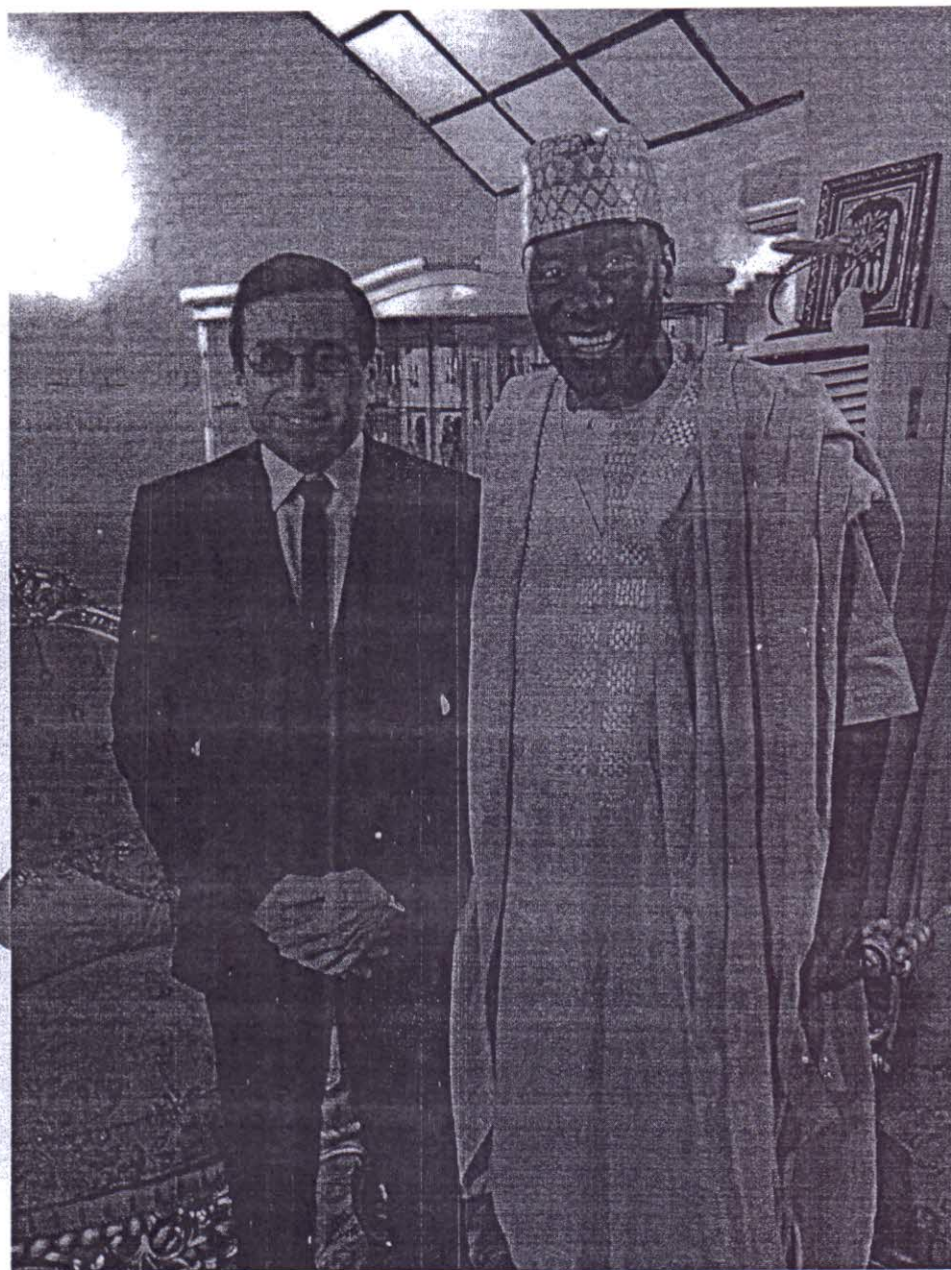
ANNEXURE G

October 1, 2015 meeting with Mr Mele at the Hilton Hotel to deal with stolen oil



ANNEAURE 91

August 23, 2015 General Mohammed's house when I give you the documentation



**SAMANO**

S.A de C.V

Comercializadora y Servicios Aduanales

ANNEXURE H

**SAMANO**

S.A de C.V

Comercializadora y Servicios Aduanales

8/18/2015

H.E. President Muhammadu Buhari GCON
President of the Federal Republic of Nigeria
Abuja, Republic of Nigeria

H.E. President Muhammadu Buhari GCON

Sir,

We humbly approach you, Mr. President, with upmost respect in regards to the prospect purchase of 48 Million Barrels of Bonny Light Crude Oil stored in several ports and terminals in the Republic of China.

Several weeks ago we were approached by a group in China trying to sell the Nigerian Crude Oil to our consortium (48 Million Barrels). We as a conglomerate approach you, knowing of your government transparency and zero tolerance for corruption which is known international as the style of your leadership. We opted out of the transaction and decided to come to Nigeria to meet with the committee responsible of screening foreign investors. We presented all NNPC's letter of allocation & documents which totaled a sum of 48 Million barrel of Bonny Light Crude Oil stored in various ports and terminals in the Republic of China.

We are willing, ready, and capable of purchasing all the product in china given the opportunity after the federal government of Nigeria verifies the set product.

We have met with government officials and presented our findings which included all documents detailing the location, shipping, and storage of the crude. We kindly ask for your blessings to consider us in purchasing the crude oil in question.

We humbly remain at your services.

Yours sincerely,

Jose Salazar Tinajero
President & CEO
Samano SA DE CV
Calle Nueve No 2420 Loc 14
Col. Ampliacion Longoria
Cd. Reynosa Tamps. MX
Tel +52(899) 923-06-26, 923-1661, 925-64-55.
j.salazar@samanosadecv.com

CALLE NUEVE No 2420 LOC. 14 COL. AMPLIACION LONGORIA CD. REYNOSA TAMAULIPAS
TEL. +52 (899) 923-06-26, 923-16-61, 925-64-55
info@samanosadecv.com

ANNEXURE I

From: **Marco Ramirez** marco@samanosadecv.com
Subject: China Crude Update and Investment Plans
Date: October 24, 2015 at 8:14 PM America/Chicago
To: Mele Kyari NNPC mele.Kyari@nnpcgroup.com
Cc: muhammedgololo@gmail.com, Jose Salazar j.salazar@samanosadecv.com



Dear Mr. Kyari,

I hope this message finds you well. I write to inform you that we have received notice that 12 Million Barrels of the stolen China Crude, which we documented and informed you of, has been moved last week. Another 12 Million barrels is scheduled to be moved this coming Monday. Please advise if this crude is now available for purchase, if so we are ready to transact.

At the same time we are excited to announce that we are ready to make our first-phase investment of a large structural steel plant in Nigera, a 35 Million Dollar project. Our trip on the 1st of November will have the added purpose of executing this project, obtaining contracts and suppliers/vendors to this end.

Lastly, I understand that your department is very occupied with all the changes and business, we kindly request to be able to contact your finance director, through your facilitation, to further our goal in the Joint Venture Prospect.

As always we remain humbly at your service. Please contact us with anything we may assist you with.

Marco Ramirez

ANNEXURE J



11/04/2015

Honorable General Muhammad,

Dear Sir,

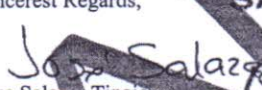
I would like personally clarify a misunderstanding that I have been made aware of, concerning Samano S.A DE C.V. and our commitment and respect of your administration and vision for anti-corruption & transparency.

We would like to make a formal statement: Samano S.A DE C.V. nor its affiliates and employees have attempted nor are interested in purchasing crude oil from unknown or illicit origins. It has brought to my attention that a document sent to NNPC office was misinterpreted as an interest to buy black market crude from China.

We sent this information in an effort to keep you, Sir, and NNPC office informed of entities, allegedly NNPC allocations, trying to sell the China Crude; the email to which document is attached reads to that effect. The submission of the document, for NNPC's review and records, follows the trend of our company reporting all the information concerning the suspect transactions to assist toward your end of exposing and eliminating corruption.

We sincerely regret the misunderstanding and would reiterate that we continue under your advisement and direction; we have no intention of making any transaction without your, Sir, and NNPC blessings.

Sincerest Regards,


Jose Salazar Tinajero
President & CEO
Samano S.A DE C.V.
Tel +52(899) 923-06-26,
923-1661, 923-64-55.
jsalazar@samanosadecv.com



CALLE NUEVE No 2420 LOC. 14 COL. AMPLIACION LONGORIA CD. REYNOSA TAMAULIPAS
TEL. +52 (899) 923-06-26, 923-16-61, 925-64-55
info@samanosadecv.com

ANNEXURE K

Reynosa Tam Mexico May ,17 ,2017

Sen. Godswill Obot Akpabio
Minority Leader of the Senate
Nigerian National Assembly

Two years ago (August 2015) handed over to people close to the President of Nigeria General Buhari MR ABBA KYARI , SR MELE KYARI and THE GENERAL UMAR MOHAMMED who were part of the committee specially created by President Buhari for the recovery of stolen oil information and documentation showing the location Exact oil stolen (48 mm bb) from NNPC and stored in tanks in China.

These people members of the committee offered me 5% of the value of the recovered oil in addition to the opportunity for my company to participate in the sale of the stolen oil.

The committee asked me to send a letter to President Buhari informing him of the situation, the letter was delivered to General MOHAMMED but this information was never given to President Buhari and was used by these people for their own benefit because in October and November 2015 all the petroleum documented in the information given to these people was sold.

In October of 2015, it was advised to SR MELE KYARI and GENERAL UMAR MOHAMMED that the stolen oil was being sold by NIGERIAN COMPANIES, receiving in their reply that the stolen oil was under their protection and that nobody could sell it.

I filed a legal claim to obtain the benefit (5% of the value recovered) for having handed over the documents that helped to find the stolen oil, but no justice institution in Nigeria accepted my claim for fear of these people, as they currently occupy high Positions in the government of President Buhari.

I contact the actual Nigerian government committee (AG , DG DSS , DG NIA , DG NNPC) but did not accept my claim because they told me that the committee does not accept claims that occurred in 2015.

**SAMANO**

S.A de C.V

Comercializadora y Servicios Aduanales

I have documents proving the existence and exact location in CHINA tanks of stolen oil.

Are more o less 100 documents that I have with names of boats, captains, receipts of tanks in China with the numbers of tanks, companies that took the oil, companies who sold the stolen oil, company , names of heads of NNPC who authorized output ships and names of those who authorized the ATS to sell the stolen oil.

I have WhatsApp emails and conversations with the highest NNPC and current committee leaders.

They accepted that if they abused my good faith but they have not wanted or been able to come to terms with me because of the situation of those who are in high positions of the current government.

Listen in the press that the Nigerian Senate has a committee looking for stolen oil or money that has produced the sale of that stolen oil.

I have the documentation and the people's names to whom I delivered the information of the exact location and who benefited from the sale of that stolen oil.

I put myself at your orders for any doubt , clarification or extension of this letter.

For your attention, thanks and blessings .

ATTE :

JOSE SALAZAR TINAJERO

SAMANO SA DE CV

GENERAL DIRECTOR & CEO



SAMANO

S.A de C.V

Comercializadora y Servicios Aduanales

ANNEXURE L

Reynosa Tam Mexico 25 / July / 2017

Mr. Lawal Musa Daura
Managing Director of
Deparmant of State Services Nigeria
ASO Drive Abuja Nigeria

This letter confirms that Marco A Ramirez, a Citizen of the United States of America, is authorized to represent Samano S.A. de C.V (Samano) to discuss, negotiate, facilitate and in any other way communicate with the Department of State Services (DDS) in those areas relative to the process of whistleblower information and compensation.

The intent of this authorization is not to be construed to limit, in any way, the power of Marco A Ramirez to act in our behalf, enter into agreements, negotiate, or provide information related to the whistleblower process. of this letter.

Any final agreement between SAMANO and the DSS will be CONFIDENTIAL, VERIFIED and VALIDATED by the Director General of SAMANO SA DE CV.

Receive my gratitude for the support received from you and the agency the DSS.

Thanks and blessings

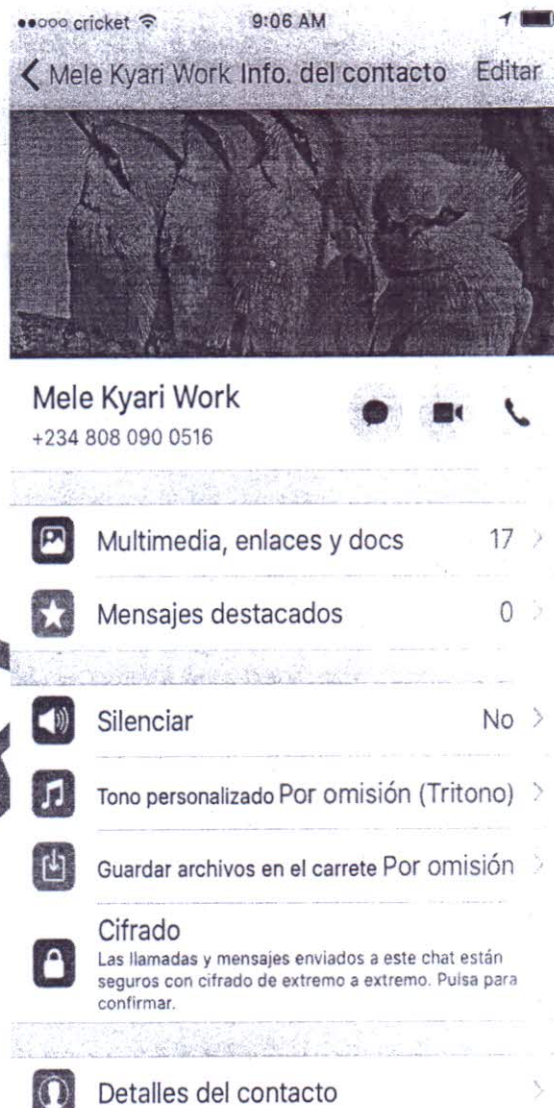
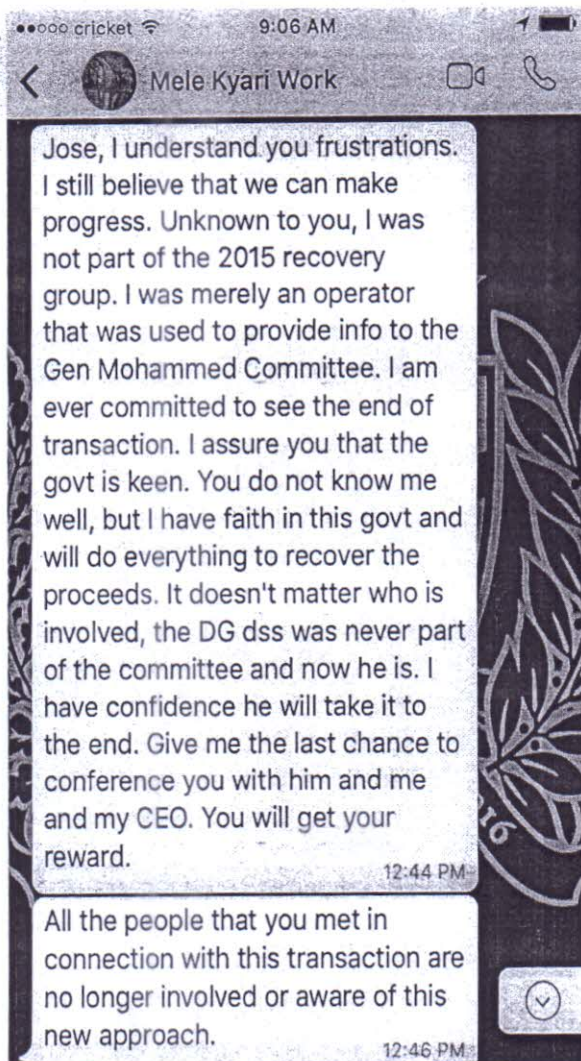
Jose Salazar

SAMANO
SA DE CV.

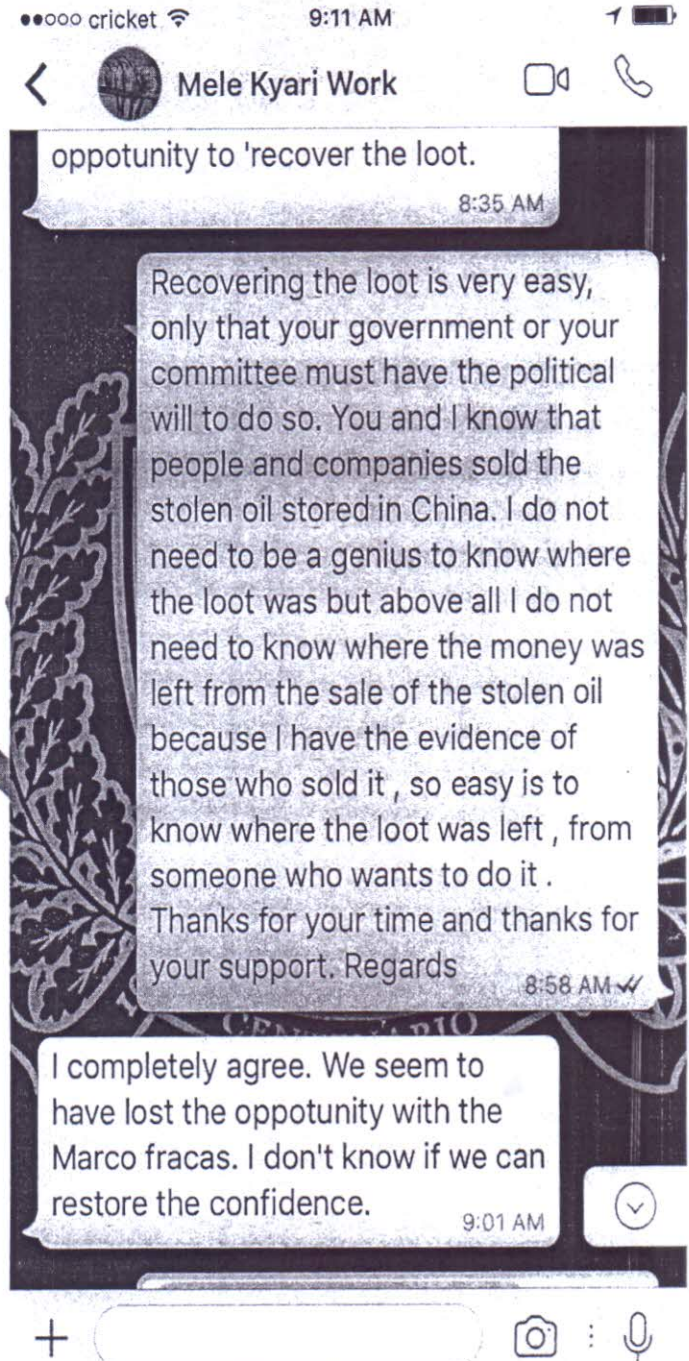
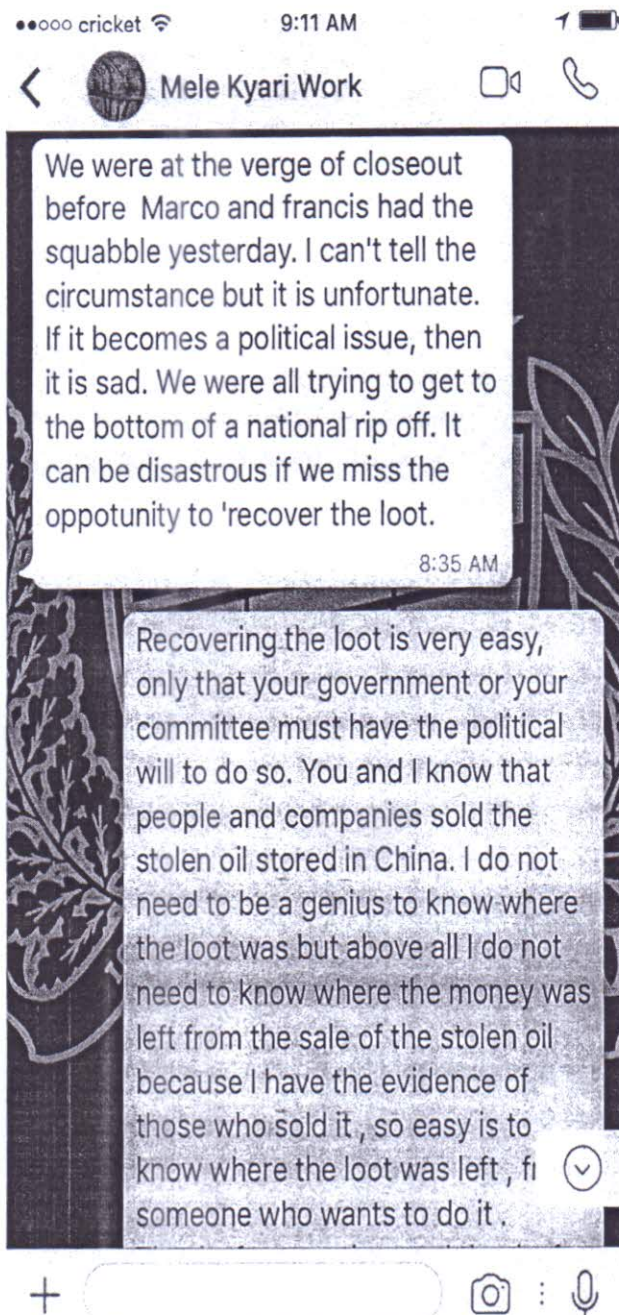


ATTE :
JOSE SALAZAR TINAJERO
DIRECTOR GENERAL
SAMANO SA DE CV

ANNEXURE M



ANNEXURE M1



ANNEXURE M2

Mr Mele accepts that General Mohammed and Mr Abba kyari took advantage and benefit from the information I gave them and Mr Mele Kyari asks me to let them live in peace.

