

The Directors
Heritage Oil Plc
Fourth Floor
Windward House
La Route de la Liberation
St Helier, Jersey
JE2 3BQ

27 May 2014

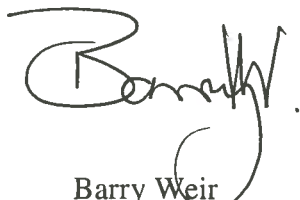
Dear Sirs

Project Marlin – Heritage Oil Plc (the *Company*)

We refer to the document comprising a scheme circular (“Circular”) dated 27 May 2014 released jointly by the Company and Al Mirqab Capital in respect of the offer made by Al Mirqab Capital for the entire issued and to be issued ordinary share capital of the Company (other than the shareholding retained by Mr. Anthony Buckingham).

J.P. Morgan Limited hereby gives its consent to the inclusion in the Circular of its name and its trading name J.P. Morgan Cazenove, and references thereto, in the form and context in which they appear.

Yours faithfully



Barry Weir
Managing Director

For and on behalf of
J.P. Morgan Limited

J.P. Morgan Limited

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