



Tax Deduction for Kentucky Petroleum LP Investors

April 5, 2013

Kentucky Petroleum Operating was able yet again to capture tax benefits for the second year in a row and flow them to its Limited Partners in the Kentucky Petroleum Limited Partnership fund. The partnership has begun its entry into the next phase of development, which is anticipated to increase production by 60% in 2013. The project comes with existing production and significant enhancement potential which has been the main point of discussion by management and representatives. Management, thanks to the accounting and tax planning side was able to capture tax benefits for the investors in the 2012 tax year. This foreign expense deduction within the Natural Resources side equates to approximately 5.50% of the invested amount by every Limited Partner, bringing the post-tax benefit return to 15.90% in 2012 to each investor. The application of this tax deduction only applies to Kentucky Petroleum Limited Partnership and not Kentucky Petroleum Investment Corporation which already has pre-existing tax benefits in the form of the investment vehicle.

Management Commentary

Mehran Ehsan, N.A Energy Resources Corp's CEO, said: "We thank all parties involved in assisting and creating this additional benefit for our investors within the Kentucky Petroleum LP fund. We will continue to review any and all possible benefits beyond the norm to be able to flow them to our investors. Our goal is to maintain strategic and sustainable Cash-flow, capital appreciation potential through constant exit evaluations; and now tax benefits through various foreign expense deductions for our Investors; our efforts are not limited to the confines of the current fund or properties, we also consistently search to add or replace properties in our fund with stronger and more viable ones to the benefit of our investors."

ON BEHALF OF THE BOARD

"Mehran Ehsan" President & Director

Kentucky Petroleum Operating Ltd

Kentucky Petroleum Operating Ltd. (KPO) is an incorporated entity under the management of N.A Energy Resources Corp. KPO sole responsibility is to be the general partner for the "Kentucky Petroleum Limited Partnership" and associated properties under the LP fund.

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