

Tax Deduction for Kentucky Petroleum LP Investors

April 9, 2014

Kentucky Petroleum Operating was able yet again to capture tax benefits for the third year in a row and flow them to its Limited Partners in the Kentucky Petroleum Limited Partnership fund. The partnership has begun its final phases to develop new well locations to further appreciate the underlying asset class and improve ongoing Cash flows from the project. It is anticipated to double production throughout its 2014 developmental plans. 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 which were able to capture tax benefits for the investors and shareholders in the 2013 tax year. This foreign field expense deduction within the Natural Resources side equates to approximately 3.02% of the invested amount by every Limited Partner, bringing the post-tax benefit return to 8.03% in 2013 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 would like to thank our investors for their continued loyalty in the current Kentucky Petroleum fund, we believe the development plans scheduled for the 2014 year will be of significant benefit to the fund by increasing both the quarterly cash flows to our shareholders as well as appreciating the core asset class in itself for future exit and sale of the fields."

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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