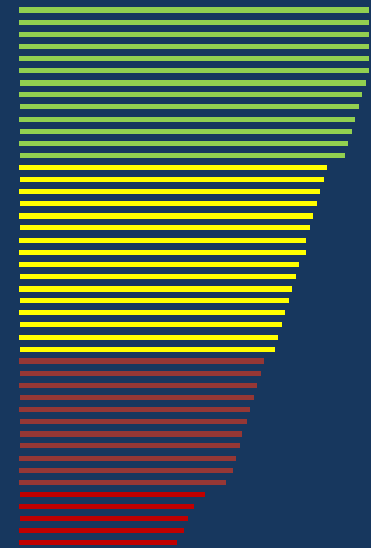


# COMPLIANCE REPORT

NEITI 2015

OIL & GAS DATA SUBMISSION



## 1. COMPOSITE SCORE

This section represents the ranking by position and the overall ranking score. The ranking score criteria and position for the 2015 Oil & gas template submission exercise are based on two parameters which are:





- 1.) **Data Timeliness:** This represents the time the respective covered entity submitted the templates for the 2015 Oil & gas audit.
- 2.) **Data Completeness:** This represents the number of applicable templates submitted including the checklist for the 2015 Oil & gas audit

**Note: Please note that 3<sup>rd</sup> of August, 2017 is the date adopted as the final deadline for data submission. This means that Covered entities that submitted after this date are non-compliant and get a ranking score of zero (0)**

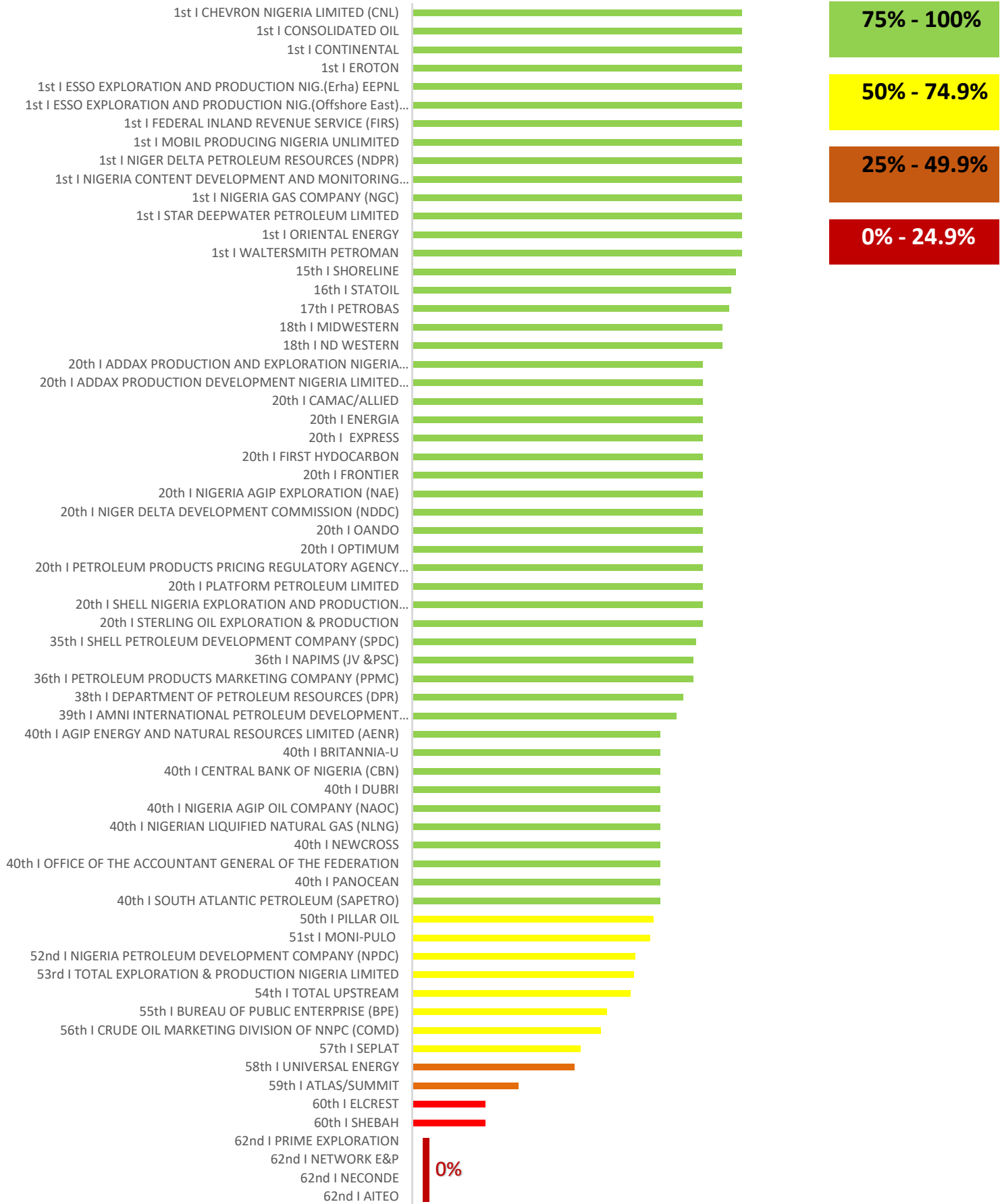
The Ranking score formula:

$$\text{Ranking Score} = \frac{\text{Data Timeliness score} + \text{Data Completeness score}}{2}$$

### STATUS LEGEND CODE FOR COMPOSITE RANKING

|   |             |  |
|---|-------------|--|
|  | 75% - 100%  |  |
|  | 50% - 74.9% |  |
|  | 25% - 49.9% |  |
|  | 0% - 24.9%  |  |

## RANKING CHART (IN ALPHABETICAL ORDER)



## 1a. COMPOSITE RANKING SCORE AND POSITION

This Section represents the composite ranking score and position for each respective Covered Entity in the NEITI 2015 Oil & gas audit data submission exercise.

Table 1: Ranking score and Position

| Name of Covered Entity   | Ranking score | Position |
|--|---------------|----------|
| CHEVRON NIGERIA LIMITED (CNL)                                  | 100%          | 1st      |
| CONSOLIDATED   | 100%          | 1st      |
| CONTINENTAL  | 100%          | 1st      |
| EROTON   | 100%          | 1st      |
| ESSO EXPLORATION AND PRODUCTION NIG.(Erha) EEPNL               | 100%          | 1st      |
| ESSO EXPLORATION AND PRODUCTION NIG. (Offshore East) EEPN(OE)L | 100%          | 1st      |
| FEDERAL INLAND REVENUE SERVICE(FIRS)                           | 100%          | 1st      |
| MOBIL PRODUCING NIGERIA UNLIMITED                              | 100%          | 1st      |
| NIGER DELTA PETROLEUM RESOURCES (NDPR)                         | 100%          | 1st      |
| NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD (NCDMB)       | 100%          | 1st      |
| NIGERIAN GAS COMPANY (NGC)                                     | 100%          | 1st      |
| ORIENTAL ENERGY  | 100%          | 1st      |
| STAR DEEPWATER PETROLEUM LIMITED                               | 100%          | 1st      |
| WALTERSMITH PETROMAN   | 100%          | 1st      |
| SHORELINE  | 98%           | 15th     |
| STATOIL  | 97%           | 16th     |
| PETROBAS   | 96%           | 17th     |
| MIDWESTERN   | 94%           | 18th     |
| ND WESTERN   | 94%           | 18th     |

|   |     |      |
|---|-----|------|
| ADDAX PRODUCTION AND EXPLORATION NIGERIA LIMITED(APENL)           | 88% | 20th |
| ADDAX PRODUCTION DEVELOPMENT NIGERIA LIMITED (APDNL)              | 88% | 20th |
| CAMAC/ALLIED  | 88% | 20th |
| ENERGIA   | 88% | 20th |
| EXPRESS   | 88% | 20th |
| FIRST HYDOCARBON  | 88% | 20th |
| FRONTIER  | 88% | 20th |
| NIGER DELTA DEVELOPMENT COMMISSION (NDDC)                         | 88% | 20th |
| NIGERIAN AGIP ENERGY (NAE)  | 88% | 20th |
| OANDO   | 88% | 20th |
| OPTIMUM   | 88% | 20th |
| PETROLEUM PRODUCTS REGULATORY AGENCY (PPPRA)                      | 88% | 20th |
| PLATFORM PETROLEUM LIMITED  | 88% | 20th |
| SHELL NIGERIA EXPLORATION AND PRODUCTION COMPANY LIMITED (SNEPCO) | 88% | 20th |
| STERLING OIL EXPLORATION & PRODUCTION                             | 88% | 20th |
| SHELL PETROLEUM DEVELOPMENT COMPANY (SPDC)                        | 86% | 35th |
| NAPIMS (JV &PSC)  | 85% | 36th |
| PETROLEUM PRODUCTS MARKETING COMPANY (PPMC)                       | 85% | 36th |
| DEPARTMENT OF PETROLEUM RESOURCES (DPR)                           | 82% | 38th |
| AMNI INTERNATIONAL PETROLEUM DEVELOPMENT COMPANY LIMITED          | 80% | 39th |
| AGIP ENERGY AND NATURAL RESOURCES LIMITED                         | 75% | 40th |
| BRITANNIA-U   | 75% | 40th |
| CENTRAL BANK OF NIGERIA (CBN)                                     | 75% | 40th |
| DUBRI   | 75% | 40th |
| NEWCROSS  | 75% | 40th |
| NIGERIA AGIP OIL COMPANY (NAOC)                                   | 75% | 40th |

|  |     |      |
|--|-----|------|
| NIGERIAN LIQUIFIED NATURAL GAS (NLNG)              | 75% | 40th |
| OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION | 75% | 40th |
| PANOCEAN   | 75% | 40th |
| SOUTH ATLANTIC PETROLEUM (SAPETRO)                 | 75% | 40th |
| PILLAR OIL   | 73% | 50th |
| MONI-PULO  | 72% | 51st |
| NIGERIA PETROLEUM DEVELOPMENT COMPANY (NPDC)       | 68% | 52nd |
| TOTAL EXPLORATION & PRODUCTION NIGERIA LIMITED     | 67% | 53rd |
| TOTAL UPSTREAM                                     | 66% | 54th |
| BUREAU OF PUBLIC ENTERPRISE (BPE)                  | 59% | 55th |
| CRUDE OIL MARKETING DIVISION OF NNPC (COMD)        | 57% | 56th |
| SEPLAT   | 51% | 57th |
| UNIVERSAL ENERGY                                   | 49% | 58th |
| ATLAS/SUMMIT                                       | 32% | 59th |
| ELCREST  | 22% | 60th |
| SHEBAH   | 22% | 60th |
| AITEO  | 0%  | 62nd |
| NECONDE  | 0%  | 62nd |
| NETWORK E&P  | 0%  | 62nd |
| PRIME EXPLORATION                                  | 0%  | 62nd |

## 1b. DISAGRREGATED RANKING BY TIMELINESS AND COMPLETENESS

The weight for timeliness is 1 = 100% which represents half (50%) of total ranking score, and Completeness is 1 = 100% which represents half (50%) of total ranking score.



Table 2: Disaggregated ranking score by Covered Entity (Alphabetical Order)

| Name of Covered Entity                                   | Timeliness | Completeness | Ranking score |
|--|------------|--------------|---------------|
| ADDAX PRODUCTION AND EXPLORATION NIGERIA LIMITED(APENL)  | 75%        | 100%         | 88%           |
| ADDAX PRODUCTION DEVELOPMENT NIGERIA LIMITED (APDNL)     | 75%        | 100%         | 88%           |
| AGIP ENERGY AND NATURAL RESOURCES LIMITED                | 50%        | 100%         | 75%           |
| AITEO  | 0%         | 0%           | 0%            |
| AMNI INTERNATIONAL PETROLEUM DEVELOPMENT COMPANY LIMITED | 75%        | 85%          | 80%           |
| ATLAS/SUMMIT   | 25%        | 38%          | 32%           |
| BRITANNIA-U  | 50%        | 100%         | 75%           |
| BUREAU OF PUBLIC ENTERPRISE (BPE)                        | 100%       | 17%          | 59%           |
| CAMAC/ALLIED   | 75%        | 100%         | 88%           |
| CENTRAL BANK OF NIGERIA (CBN)                            | 50%        | 100%         | 75%           |
| CHEVRON NIGERIA LIMITED (CNL)                            | 100%       | 100%         | 100%          |
| CONSOLIDATED   | 100%       | 100%         | 100%          |

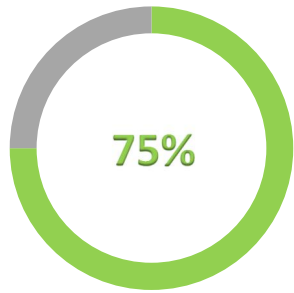
|  |      |      |      |
|--|------|------|------|
| CONTINENTAL  | 100% | 100% | 100% |
| CRUDE OIL MARKETING DIVISION OF NNPC (COMD)                    | 100% | 14%  | 57%  |
| DEPARTMENT OF PETROLEUM RESOURCES (DPR)                        | 75%  | 88%  | 82%  |
| DUBRI  | 50%  | 100% | 75%  |
| ELCREST  | 25%  | 19%  | 22%  |
| ENERGIA  | 75%  | 100% | 88%  |
| EROTON   | 100% | 100% | 100% |
| ESSO EXPLORATION AND PRODUCTION NIG. (Offshore East) EEPN(OE)L | 100% | 100% | 100% |
| ESSO EXPLORATION AND PRODUCTION NIG.(Erha) EEPNL               | 100% | 100% | 100% |
| EXPRESS  | 75%  | 100% | 88%  |
| FEDERAL INLAND REVENUE SERVICE(FIRS)                           | 100% | 100% | 100% |
| FIRST HYDOCARBON   | 75%  | 100% | 88%  |
| FRONTIER   | 75%  | 100% | 88%  |
| MIDWESTERN   | 100% | 88%  | 94%  |
| MOBIL PRODUCING NIGERIA UNLIMITED                              | 100% | 100% | 100% |
| MONI-PULO  | 75%  | 69%  | 72%  |
| NAPIMS (JV &PSC)   | 100% | 70%  | 85%  |
| ND WESTERN   | 100% | 88%  | 94%  |
| NECONDE  | 0%   | 0%   | 0%   |
| NETWORK E&P  | 0%   | 0%   | 0%   |
| NEWCROSS   | 50%  | 100% | 75%  |
| NIGER DELTA DEVELOPMENT COMMISSION (NDDC)                      | 75%  | 100% | 88%  |
| NIGER DELTA PETROLEUM RESOURCES (NDPR)                         | 100% | 100% | 100% |
| NIGERIA AGIP OIL COMPANY (NAOC)                                | 50%  | 100% | 75%  |
| NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD (NCDMB)       | 100% | 100% | 100% |



|   |      |      |      |
|---|------|------|------|
| NIGERIA PETROLEUM DEVELOPMENT COMPANY (NPDC)                      | 100% | 35%  | 68%  |
| NIGERIAN AGIP ENERGY (NAE)  | 75%  | 100% | 88%  |
| NIGERIAN GAS COMPANY (NGC)  | 100% | 100% | 100% |
| NIGERIAN LIQUIFIED NATURAL GAS (NLNG)                             | 50%  | 100% | 75%  |
| OANDO   | 75%  | 100% | 88%  |
| OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION                | 50%  | 100% | 75%  |
| OPTIMUM   | 75%  | 100% | 88%  |
| ORIENTAL ENERGY   | 100% | 100% | 100% |
| PANOCEAN  | 50%  | 100% | 75%  |
| PETROBAS  | 100% | 92%  | 96%  |
| PETROLEUM PRODUCTS MARKETING COMPANY (PPMC)                       | 100% | 70%  | 85%  |
| PETROLEUM PRODUCTS REGULATORY AGENCY (PPRA)                       | 75%  | 100% | 88%  |
| PILLAR OIL  | 50%  | 96%  | 73%  |
| PLATFORM PETROLEUM LIMITED  | 75%  | 100% | 88%  |
| PRIME EXPLORATION   | 0%   | 0%   | 0%   |
| SEPLAT  | 75%  | 27%  | 51%  |
| SHEBAH  | 25%  | 19%  | 22%  |
| SHELL NIGERIA EXPLORATION AND PRODUCTION COMPANY LIMITED (SNEPCO) | 75%  | 100% | 88%  |
| SHELL PETROLEUM DEVELOPMENT COMPANY (SPDC)                        | 75%  | 97%  | 86%  |
| SHORELINE   | 100% | 96%  | 98%  |
| SOUTH ATLANTIC PETROLEUM (SAPETRO)                                | 50%  | 100% | 75%  |
| STAR DEEPWATER PETROLEUM LIMITED                                  | 100% | 100% | 100% |
| STATOIL   | 100% | 93%  | 97%  |
| STERLING OIL EXPLORATION & PRODUCTION                             | 75%  | 100% | 88%  |
| TOTAL EXPLORATION & PRODUCTION NIGERIA LIMITED                    | 50%  | 84%  | 67%  |

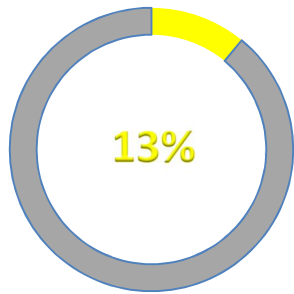
|                      |      |      |      |
|----------------------|------|------|------|
| TOTAL UPSTREAM       | 50%  | 81%  | 66%  |
| UNIVERSAL ENERGY     | 25%  | 73%  | 49%  |
| WALTERSMITH PETROMAN | 100% | 100% | 100% |

1c. 2016 OIL & GAS DATA SUBMISSION: SUMMARY OF COVERED ENTITIES LEVEL OF COMPLIANCE

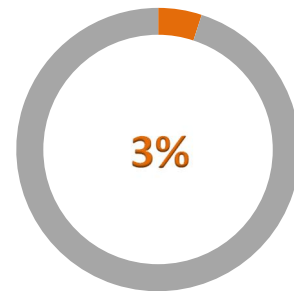


- 49/ 65

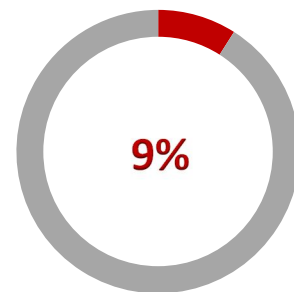
This represents a Percentage (%) of the covered entities which fall within each category of the ranking range.



- 8/ 65



- 2/ 65



- 6/ 65

LEGEND STATUS CODE

|             |
|-------------|
| 75% - 100%  |
| 50% - 74.9% |
| 25% - 49.9% |
| 0% - 24.9%  |

## 2. DISAGGREGATED RANKING

This section represents the disaggregated ranking criteria for Completeness and Timeliness





### 2a. RANKING FOR COMPLETENESS

The ranking criteria for completeness is based on the number of templates that were submitted by the 3<sup>rd</sup> of August, 2017 which represents a month after the deadline elapsed for the data submission by all Covered Entities. The formula for the ranking criteria is

$$\text{COMPLETENESS} = \frac{\text{NO OF SUBMITTED TEMPLATES}}{\text{TOTAL NO OF APPLICABLE TEMPLATES}} \times 100\%$$

Note: The completeness is based on the number of applicable templates with respect to the production arrangement in the case of companies and no of applicable templates to the respective government agency. In a case where a covered entity did not fill the **checklist template** (which will ascertain the number of applicable/non -applicable templates), the remaining number of templates not filled will count against such entity including the checklist template.

Based on the above formula, the status legend code

|   |             |   |
|---|-------------|---|
|  | 75% - 100%  | The Covered Entity has submitted between <b>75 – 100%</b> of the templates by the <b>3<sup>rd</sup> of August 2017</b> .  |
|  | 50% - 74.9% | The Covered Entity has submitted between <b>50 – 74.9%</b> of the templates by the <b>3<sup>rd</sup> of August 2017</b> . |
|  | 25% - 49.9% | The Covered Entity has submitted between <b>25 – 49.9%</b> of the templates by the <b>3<sup>rd</sup> of August 2017</b> . |
|  | 0% - 24.9%  | The Covered Entity has submitted between <b>0 – 24.9%</b> of the templates by the <b>3<sup>rd</sup> of August 2017</b> .  |

The ranking for disaggregated ranking for completeness as applicable to all the covered entities is listed below

Table 3: Disaggregated Completeness Ranking (Alphabetical Order)

| Name of Covered Entity   | Status of Templates      | Completeness |
|--|--------------------------|--------------|
| ADDAX PRODUCTION AND EXPLORATION NIGERIA LIMITED(APENL)        | Complete templates       | 100%         |
| ADDAX PRODUCTION DEVELOPMENT NIGERIA LIMITED (APDNL)           | Complete templates       | 100%         |
| AGIP ENERGY AND NATURAL RESOURCES LIMITED                      | Complete templates       | 100%         |
| AITEO  | Not Submitted            | 0%           |
| AMNI INTERNATIONAL PETROLEUM DEVELOPMENT COMPANY LIMITED       | 4 templates Outstanding  | 85%          |
| ATLAS/SUMMIT   | 16 Outstanding templates | 38%          |
| BRITANNIA-U  | Complete templates       | 100%         |
| BUREAU OF PUBLIC ENTERPRISE (BPE)                              | 5 Outstanding templates  | 17%          |
| CAMAC/ALLIED   | Complete templates       | 100%         |
| CENTRAL BANK OF NIGERIA (CBN)                                  | Complete templates       | 100%         |
| CHEVRON NIGERIA LIMITED (CNL)                                  | Complete templates       | 100%         |
| CONSOLIDATED   | Complete templates       | 100%         |
| CONTINENTAL  | Complete templates       | 100%         |
| CRUDE OIL MARKETING DIVISION OF NNPC (COMD)                    | 6 Outstanding templates  | 14%          |
| DEPARTMENT OF PETROLEUM RESOURCES (DPR)                        | 3 Outstanding templates  | 88%          |
| DUBRI  | Complete templates       | 100%         |
| ELCREST  | 17 Outstanding templates | 19%          |
| ENERGIA  | Complete templates       | 100%         |
| EROTON   | Complete templates       | 100%         |
| ESSO EXPLORATION AND PRODUCTION NIG. (Offshore East) EEPN(OE)L | Complete templates       | 100%         |
| ESSO EXPLORATION AND PRODUCTION NIG.(Erha) EEPNL               | Complete templates       | 100%         |
| EXPRESS  | Complete templates       | 100%         |
| FEDERAL INLAND REVENUE SERVICE(FIRS)                           | Complete templates       | 100%         |

|  |                          |      |
|--|--------------------------|------|
| FIRST HYDOCARBON   | Complete templates       | 100% |
| FRONTIER   | Complete templates       | 100% |
| MIDWESTERN   | 4 Outstanding templates  | 88%  |
| MOBIL PRODUCING NIGERIA UNLIMITED                        | Complete templates       | 100% |
| MONI-PULO  | 8 Outstanding templates  | 69%  |
| NAPIMS (JV &PSC)   | 6 Outstanding templates  | 70%  |
| ND WESTERN   | 4 Outstanding templates  | 88%  |
| NECONDE  | Not Submitted            | 0%   |
| NETWORK E&P  | Not Submitted            | 0%   |
| NEWCROSS   | Complete templates       | 100% |
| NIGER DELTA DEVELOPMENT COMMISSION (NDDC)                | Complete templates       | 100% |
| NIGER DELTA PETROLEUM RESOURCES (NDPR)                   | Complete templates       | 100% |
| NIGERIA AGIP OIL COMPANY (NAOC)                          | Complete templates       | 100% |
| NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD (NCDMB) | Complete templates       | 100% |
| NIGERIA PETROLEUM DEVELOPMENT COMPANY (NPDC)             | 17 Outstanding templates | 35%  |
| NIGERIAN AGIP ENERGY (NAE)                               | Complete templates       | 100% |
| NIGERIAN GAS COMPANY (NGC)                               | Complete templates       | 100% |
| NIGERIAN LIQUIFIED NATURAL GAS (NLNG)                    | Complete templates       | 100% |
| OANDO  | Complete templates       | 100% |
| OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION       | Complete templates       | 100% |
| OPTIMUM  | Complete templates       | 100% |
| ORIENTAL ENERGY  | Complete templates       | 100% |
| PANOCEAN   | Complete templates       | 100% |
| PETROBAS   | 2 Outstanding templates  | 96%  |
| PETROLEUM PRODUCTS MARKETING COMPANY (PPMC)              | 6 Outstanding templates  | 70%  |
| PETROLEUM PRODUCTS REGULATORY AGENCY (PPPRA)             | Complete templates       | 100% |

|   |                          |      |
|---|--------------------------|------|
| PILLAR OIL  | 1 Outstanding template   | 96%  |
| PLATFORM PETROLEUM LIMITED  | Complete templates       | 100% |
| PRIME EXPLORATION   | Not Submitted            | 0%   |
| SEPLAT  | 17 Outstanding templates | 27%  |
| SHEBAH  | 21 Outstanding templates | 19%  |
| SHELL NIGERIA EXPLORATION AND PRODUCTION COMPANY LIMITED (SNEPCO) | Complete templates       | 100% |
| SHELL PETROLEUM DEVELOPMENT COMPANY (SPDC)                        | 1 Outstanding template   | 97%  |
| SHORELINE   | 1 Outstanding template   | 96%  |
| SOUTH ATLANTIC PETROLEUM (SAPETRO)                                | Complete templates       | 100% |
| STAR DEEPWATER PETROLEUM LIMITED                                  | Complete templates       | 100% |
| STATOIL   | 2 Outstanding templates  | 93%  |
| STERLING OIL EXPLORATION & PRODUCTION                             | Complete templates       | 100% |
| TOTAL EXPLORATION & PRODUCTION NIGERIA LIMITED                    | 5 Outstanding templates  | 84%  |
| TOTAL UPSTREAM  | 6 Outstanding templates  | 81%  |
| UNIVERSAL ENERGY  | 7 Outstanding templates  | 73%  |
| WALTERSMITH PETROMAN  | Complete templates       | 100% |

## 2b. RANKING FOR TIMELINESS

The weighted ranking for timeliness is 1 which represents 100%. The ranking criteria for timeliness is based on a range from the date of the official deadline for the 2015 Oil & gas audit data submission exercise which is 1<sup>st</sup> of June, 2017 to 3<sup>rd</sup> of August, 2017. Covered Entities that submitted on or before the official deadline gets the full mark for timeliness which is 1(100%).

### STATUS LEGEND CODE






|   |      |  |  |
|---|------|--|--|
|  | 100% | 6 <sup>th</sup> May – 1 <sup>st</sup> June, 2017   | This score represents the Covered Entities that <b><u>submitted between the 6<sup>th</sup> May to 1<sup>st</sup> of June 2017</u></b> which represents the official deadline of the data submission exercise   |
|  | 75%  | 2 <sup>nd</sup> June – 16 <sup>th</sup> June, 2017 | This score represents the Covered Entities that <b><u>submitted between the 2<sup>nd</sup> of June to the 16<sup>th</sup> of June 2017</u></b> which represents <u>2 weeks extension</u> from the official deadline of the data submission exercise  |
|  | 50%  | 17 <sup>th</sup> June – 3 <sup>rd</sup> July, 2017 | This score represents the Covered Entities that <b><u>submitted between the 17<sup>th</sup> of June to the 3<sup>rd</sup> of July 2017</u></b> which represents <u>4 weeks extension</u> from the official deadline of the data submission exercise  |
|  | 25%  | 4 <sup>th</sup> July – 3 <sup>rd</sup> Aug, 2017   | This score represents the Covered Entities that <b><u>submitted between the 4<sup>th</sup> of July to the 3<sup>rd</sup> of August 2017</u></b> which represents <u>8 weeks extension</u> from the official deadline of the data submission exercise |
|  | 0%   | After 3 <sup>rd</sup> of Aug, 2017                 | This score represents the Covered Entities that <b><u>did not submit till date or submitted after the 3<sup>rd</sup> of August 2017</u></b> which represents non-compliance  |

Table 4: DISAGGREGATED RANKING FOR TIMELINESS (Alphabetical Order)

| Name of Covered Entity                                   | Date Submitted | Timeliness |
|--|----------------|------------|
| ADDAX PRODUCTION AND EXPLORATION NIGERIA LIMITED(APENL)  | 5-Jun-17       | 75%        |
| ADDAX PRODUCTION DEVELOPMENT NIGERIA LIMITED (APDNL)     | 5-Jun-17       | 75%        |
| AGIP ENERGY AND NATURAL RESOURCES LIMITED*               | 28-Jun-17      | 50%        |
| AITEO  | Not submitted  | 0%         |
| AMNI INTERNATIONAL PETROLEUM DEVELOPMENT COMPANY LIMITED | 14-Jun-17      | 75%        |
| ATLAS/SUMMIT   | 13-Jul-17      | 25%        |



|   |               |      |
|---|---------------|------|
| BRITANNIA-U   | 19-Jun-17     | 50%  |
| BUREAU OF PUBLIC ENTERPRISE (BPE)                             | 1-Jun-17      | 100% |
| CAMAC/ALLIED  | 6-Jun-17      | 75%  |
| CENTRAL BANK OF NIGERIA (CBN)                                 | 21-Jun-17     | 50%  |
| CHEVRON NIGERIA LIMITED (CNL)                                 | 1-Jun-17      | 100% |
| CONSOLIDATED  | 25-May-17     | 100% |
| CONTINENTAL   | 26-May-17     | 100% |
| CRUDE OIL MARKETING DIVISION OF NNPC (COMD)                   | 1-Jun-17      | 100% |
| DEPARTMENT OF PETROLEUM RESOURCES (DPR)                       | 12-Jun-17     | 75%  |
| DUBRI   | 21-Jun-17     | 50%  |
| ELCREST   | 3-Aug-17      | 25%  |
| ENERGIA   | 13-Jun-17     | 75%  |
| EROTON  | 25-May-17     | 100% |
| ESSO EXPLORATION AND PRODUCTION NIG.(Offshore East) EEPN(OE)L | 1-Jun-17      | 100% |
| ESSO EXPLORATION AND PRODUCTION NIG.(Erha) EEPNL              | 1-Jun-17      | 100% |
| EXPRESS   | 16-Jun-17     | 75%  |
| FEDERAL INLAND REVENUE SERVICE(FIRS)                          | 26-May-17     | 100% |
| FIRST HYDOCARBON  | 12-Jun-17     | 75%  |
| FRONTIER  | 7-Jun-17      | 75%  |
| MIDWESTERN  | 1-Jun-17      | 100% |
| MOBIL PRODUCING NIGERIA UNLIMITED                             | 1-Jun-17      | 100% |
| MONI-PULO   | 7-Jun-17      | 75%  |
| NAPIMS (JV &PSC)  | 1-Jun-17      | 100% |
| ND WESTERN*   | 30-Jun-17     | 100% |
| NECONDE   | Not submitted | 0%   |
| NETWORK E&P   | Not submitted | 0%   |

|   |               |      |
|---|---------------|------|
| NEWCROSS  | 20-Jun-17     | 50%  |
| NIGER DELTA DEVELOPMENT COMMISSION (NDDC)                         | 7-Jun-17      | 50%  |
| NIGER DELTA PETROLEUM RESOURCES (NDPR)                            | 12-May-17     | 100% |
| NIGERIA AGIP OIL COMPANY (NAOC)                                   | 20-Jun-17     | 50%  |
| NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD (NCDMB)          | 26-May-17     | 100% |
| NIGERIA PETROLEUM DEVELOPMENT COMPANY (NPDC)                      | 1-Jun-17      | 100% |
| NIGERIAN AGIP EXPLORATION (NAE)                                   | 2-Jun-17      | 75%  |
| NIGERIAN GAS COMPANY (NGC)  | 1-Jun-17      | 100% |
| NIGERIAN LIQUIFIED NATURAL GAS (NLNG) *                           | 28-Jun-17     | 50%  |
| OANDO   | 9-Jun-17      | 75%  |
| OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION                | 22-Jun-17     | 50%  |
| OPTIMUM   | 15-Jun-17     | 75%  |
| ORIENTAL ENERGY   | 26-May-17     | 100% |
| PANOCEAN *  | 4-Jul-17      | 50%  |
| PETROBAS  | 30-May-17     | 100% |
| PETROLEUM PRODUCTS MARKETING COMPANY (PPMC)                       | 1-Jun-17      | 100% |
| PETROLEUM PRODUCTS REGULATORY AGENCY (PPPRA)                      | 2-Jun-17      | 75%  |
| PILLAR OIL  | 30-Jun-17     | 50%  |
| PLATFORM PETROLEUM LIMITED  | 15-Jun-17     | 75%  |
| PRIME EXPLORATION   | Not submitted | 0%   |
| SEPLAT  | 9-Jun-17      | 75%  |
| SHEBAH  | Not submitted | 0%   |
| SHELL NIGERIA EXPLORATION AND PRODUCTION COMPANY LIMITED (SNEPCO) | 8-Jun-17      | 75%  |
| SHELL PETROLEUM DEVELOPMENT COMPANY (SPDC)                        | 6-Jun-17      | 75%  |
| SHORELINE *   | 23-Jun-17     | 100% |
| SOUTH ATLANTIC PETROLEUM (SAPETRO)                                | 19-Jun-17     | 50%  |
| STAR DEEPWATER PETROLEUM LIMITED                                  | 1-Jun-17      | 100% |

|  |           |      |
|--|-----------|------|
| STATOIL *                                      | 6-Jun-17  | 100% |
| STERLING OIL EXPLORATION & PRODUCTION          | 6-Jun-17  | 75%  |
| TOTAL EXPLORATION & PRODUCTION NIGERIA LIMITED | 3-Jul-17  | 50%  |
| TOTAL UPSTREAM                                 | 3-Jul-17  | 50%  |
| UNIVERSAL ENERGY                               | 13-Jul-17 | 25%  |
| WALTERSMITH PETROMAN                           | 26-May-17 | 100% |

Note: The Covered Entities with the asterisk (\*) are exceptional cases where either template(s) were not sent to them as at when due or special case due to peculiar reasons.

## APPENDIX 1: OVERALL RANKING SCORE

This represents the overall ranking score and the weighted average for each covered entity for the NEITI 2015 Oil & gas data submission exercise.

| S/No | Name of Covered Entity                                   | Date Template was Submitted | Rank - Timeliness | Rank - Completeness | Rank - Total | Percentage score | Position |
|------|--|-----------------------------|-------------------|---------------------|--------------|------------------|----------|
| 1    | ADDAX PRODUCTION AND EXPLORATION NIGERIA LIMITED(APENL)  | 5-Jun-17                    | 0.75              | 1.00                | 1.75         | 88%              | 20th     |
| 2    | ADDAX PRODUCTION DEVELOPMENT NIGERIA LIMITED (APDNL)     | 5-Jun-17                    | 0.75              | 1.00                | 1.75         | 88%              | 20th     |
| 3    | AGIP ENERGY AND NATURAL RESOURCES LIMITED                | 28-Jun-17                   | 0.50              | 1.00                | 1.50         | 88%              | 40th     |
| 4    | AITEO  | Not submitted               | 0.00              | 0.00                | 0.00         | 0%               | 62nd     |
| 5    | AMNI INTERNATIONAL PETROLEUM DEVELOPMENT COMPANY LIMITED | 14-Jun-17                   | 0.75              | 0.85                | 1.60         | 80%              | 39th     |
| 6    | ATLAS/SUMMIT   | 14-Jul-17                   | 0.25              | 0.38                | 0.63         | 32%              | 59th     |
| 7    | BRITANNIA-U  | 19-Jun-17                   | 0.50              | 1.00                | 1.50         | 75%              | 40th     |
| 8    | BUREAU OF PUBLIC ENTERPRISE (BPE)                        | 1-Jun-17                    | 1.00              | 0.17                | 1.17         | 59%              | 55th     |
| 9    | CAMAC/ALLIED   | 6-Jun-17                    | 0.75              | 1.00                | 1.75         | 88%              | 20th     |
| 11   | CENTRAL BANK OF NIGERIA (CBN)                            | 21-Jun-17                   | 0.50              | 1.00                | 1.50         | 75%              | 39th     |
| 12   | CHEVRON NIGERIA LIMITED (CNL)                            | 1-Jun-17                    | 1.00              | 1.00                | 2.00         | 100%             | 1st      |
| 13   | CONSOLIDATED   | 25-May-17                   | 1.00              | 1.00                | 2.00         | 100%             | 1st      |
| 14   | CONTINENTAL  | 26-May-17                   | 1.00              | 1.00                | 2.00         | 100%             | 1st      |
| 15   | CRUDE OIL MARKETING DIVISION OF NNPC (COMD)              | 1-Jun-17                    | 1.00              | 0.14                | 1.14         | 57%              | 56th     |
| 16   | DEPARTMENT OF PETROLEUM RESOURCES (DPR)                  | 12-Jun-17                   | 0.75              | 0.88                | 1.63         | 82%              | 38th     |
| 17   | DUBRI  | 21-Jun-17                   | 0.50              | 1.00                | 1.50         | 75%              | 40th     |
| 18   | ELCREST  | 3-Aug-17                    | 0.25              | 0.19                | 0.44         | 22%              | 60th     |

|    |  |               |      |      |      |      |      |
|----|--|---------------|------|------|------|------|------|
| 19 | ENERGIA  | 13-Jun-17     | 0.75 | 1.00 | 1.75 | 88%  | 20th |
| 20 | EROTON   | 25-May-17     | 1.00 | 1.00 | 2.00 | 100% | 1st  |
| 21 | ESSO EXPLORATION AND PRODUCTION NIG.                     | 1-Jun-17      | 1.00 | 1.00 | 2.00 | 100% | 1st  |
| 22 | EXPRESS  | 16-Jun-17     | 0.75 | 1.00 | 1.75 | 88%  | 20th |
| 23 | FEDERAL INLAND REVENUE SERVICE(FIRS)                     | 26-May-17     | 1.00 | 1.00 | 2.00 | 100% | 1st  |
| 24 | FIRST HYDOCARBON   | 12-Jun-17     | 0.75 | 1.00 | 1.75 | 88%  | 20th |
| 25 | FRONTIER   | 7-Jun-17      | 0.75 | 1.00 | 1.75 | 88%  | 20th |
| 26 | MIDWESTERN   | 1-Jun-17      | 1.00 | 0.88 | 1.88 | 94%  | 18th |
| 27 | MOBIL PRODUCING NIGERIA UNLIMITED                        | 1-Jun-17      | 1.00 | 1.00 | 2.00 | 100% | 1st  |
| 28 | MONI-PULO  | 7-Jun-17      | 0.75 | 0.69 | 1.44 | 72%  | 51st |
| 29 | NAPIMS (JV &PSC)   | 1-Jun-17      | 1.00 | 0.70 | 1.70 | 85%  | 36th |
| 30 | ND WESTERN   | 30-Jun-17     | 1.00 | 0.88 | 1.88 | 94%  | 18th |
| 31 | NECONDE  | Not submitted | 0.00 | 0.00 | 0.00 | 0%   | 62nd |
| 32 | NETWORK E&P  | Not submitted | 0.00 | 0.00 | 0.00 | 0%   | 62nd |
| 33 | NEWCROSS   | 20-Jun-17     | 0.50 | 1.00 | 1.50 | 75%  | 40th |
| 34 | NIGER DELTA DEVELOPMENT COMMISSION (NDDC)                | 7-Jun-17      | 0.75 | 1.00 | 1.75 | 88%  | 20th |
| 35 | NIGER DELTA PETROLEUM RESOURCES (NDPR)                   | 12-May-17     | 1.00 | 1.00 | 2.00 | 100% | 1st  |
| 36 | NIGERIA AGIP OIL COMPANY (NAOC)                          | 20-Jun-17     | 0.50 | 1.00 | 1.50 | 75%  | 40th |
| 37 | NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD (NCDMB) | 26-May-17     | 1.00 | 1.00 | 2.00 | 100% | 1st  |
| 38 | NIGERIA PETROLEUM DEVELOPMENT COMPANY (NPDC)             | 1-Jun-17      | 1.00 | 0.35 | 1.35 | 68%  | 52nd |
| 39 | NIGERIAN AGIP EXPLORATION (NAE)                          | 2-Jun-17      | 0.75 | 1.00 | 1.75 | 88%  | 20th |

|    |   |               |      |      |      |      |      |
|----|---|---------------|------|------|------|------|------|
| 40 | NIGERIAN GAS COMPANY (NGC)  | 1-Jun-17      | 1.00 | 1.00 | 2.00 | 100% | 1st  |
| 41 | NIGERIAN LIQUIFIED NATURAL GAS (NLNG)                             | 28-Jun-17     | 0.50 | 1.00 | 1.50 | 75%  | 40th |
| 42 | OANDO   | 9-Jun-17      | 0.75 | 1.00 | 1.75 | 88%  | 20th |
| 43 | OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION (OAGF)         | 22-Jun-17     | 0.50 | 1.00 | 1.50 | 75%  | 40th |
| 44 | OPTIMUM   | 15-Jun-17     | 0.75 | 1.00 | 1.75 | 88%  | 20th |
| 45 | ORIENTAL ENERGY   | 26-May-17     | 1.00 | 1.00 | 2.00 | 100% | 1st  |
| 46 | PANOCEAN*   | 4-Jul-17      | 0.50 | 1.00 | 1.50 | 75%  | 40th |
| 47 | PETROBAS  | 30-May-17     | 1.00 | 0.92 | 1.92 | 96%  | 17th |
| 48 | PETROLEUM PRODUCTS MARKETING COMPANY (PPMC)                       | 1-Jun-17      | 1.00 | 0.70 | 1.70 | 85%  | 36th |
| 49 | PETROLEUM PRODUCTS REGULATORY AGENCY (PPPRA)                      | 2-Jun-17      | 0.75 | 1.00 | 1.75 | 88%  | 20th |
| 50 | PILLAR OIL  | 30-Jun-17     | 0.50 | 0.96 | 1.46 | 73%  | 50th |
| 51 | PLATFORM PETROLEUM LIMITED  | 15-Jun-17     | 0.75 | 1.00 | 1.75 | 88%  | 20th |
| 52 | PRIME EXPLORATION   | Not submitted | 0.00 | 0.00 | 0.00 | 0%   | 62nd |
| 53 | SEPLAT  | 9-Jun-17      | 0.75 | 0.27 | 1.20 | 51%  | 57th |
| 54 | SHEBAH  | 13-Jul-17     | 0.25 | 0.19 | 0.44 | 22%  | 60th |
| 55 | SHELL NIGERIA EXPLORATION AND PRODUCTION COMPANY LIMITED (SNEPCO) | 8-Jun-17      | 0.75 | 1.00 | 1.75 | 88%  | 20th |
| 56 | SHELL PETROLEUM DEVELOPMENT COMPANY (SPDC)                        | 6-Jun-17      | 0.75 | 0.97 | 1.72 | 86%  | 35th |
| 57 | SHORELINE   | 23-Jun-17     | 1.00 | 0.96 | 1.96 | 98%  | 15th |
| 58 | SOUTH ATLANTIC PETROLEUM (SAPETRO)                                | 19-Jun-17     | 0.50 | 1.00 | 1.50 | 75%  | 40th |
| 59 | STAR DEEPWATER PETROLEUM LIMITED                                  | 1-Jun-17      | 1.00 | 1.00 | 2.00 | 100% | 1st  |

|    |  |           |      |      |      |      |      |
|----|--|-----------|------|------|------|------|------|
| 60 | STATOIL  | 6-Jun-17  | 1.00 | 0.93 | 1.93 | 97%  | 16th |
| 61 | STERLING OIL EXPLORATION & PRODUCTION          | 6-Jun-17  | 0.75 | 1.00 | 1.75 | 88%  | 20th |
| 62 | TOTAL EXPLORATION & PRODUCTION NIGERIA LIMITED | 3-Jul-17  | 0.50 | 0.84 | 1.34 | 67%  | 53rd |
| 63 | TOTAL UPSTREAM                                 | 3-Jul-17  | 0.50 | 0.81 | 1.31 | 66%  | 54th |
| 64 | UNIVERSAL ENERGY                               | 14-Jul-17 | 0.25 | 0.73 | 0.98 | 49%  | 58th |
| 65 | WALTERSMITH PETROMAN                           | 26-May-17 | 1.00 | 1.00 | 2.00 | 100% | 1st  |

## APPENDIX 2: OUTSTANDING TEMPLATES

This table represents the list of templates for the respective Covered Entity. Covered Entities that did not submit the checklist provided will have all the templates not returned/submitted within the respective production arrangement count against them whether applicable or not including the checklist template. This is as a result of not being able to confirm the total number of applicable templates to the respective Covered Entity. In the case of government agencies, they are ranked on the amount of template sent to the respective agency and the number of templates returned.

| Name of Covered Entity                                   | Status of Templates  |
|--|--|
| AITEO  | Not Submitted  |
| AMNI INTERNATIONAL PETROLEUM DEVELOPMENT COMPANY LIMITED | <ol style="list-style-type: none"> <li>1. Infrastructure Project</li> <li>2. Royalty Gas</li> <li>3. Crude Losses _ Theft and Sabotage</li> <li>4. Checklist template</li> </ol>   |
| ATLAS/SUMMIT   | <ol style="list-style-type: none"> <li>1. Infrastructure Project</li> <li>2. Education Tax</li> <li>3. PPT Payments</li> <li>4. Reconciliation of Audited Financial Statement</li> <li>5. Beneficial Ownership template (Template filled is for 2014 Oil &amp; gas audit)</li> <li>6. Upstream Mass Balance</li> <li>7. Royalty Gas</li> <li>8. Employment Data</li> <li>9. Oil Hydrocarbon Flows</li> <li>10. Oil Terminal Balances</li> <li>11. Crude Lifting</li> <li>12. Gas Production</li> <li>13. Crude Lifting Fiscal Values</li> <li>14. Crude Theft &amp; Sabotage</li> <li>15. NCDMB</li> <li>16. Checklist template</li> </ol> |
| BUREAU OF PUBLIC ENTERPRISE (BPE)                        | <ol style="list-style-type: none"> <li>1. Egbin Power Plc template</li> <li>2. G-Eurafric Sapele Power</li> <li>3. Transcorp Ughelli Power Limited</li> <li>4. Afam Power Plc</li> <li>5. Olorunsogo &amp; Omotosho Power (Pacific Energy)</li> </ol>  |



|   |  |
|---|--|
| <p><b>CRUDE OIL MARKETING DIVISION OF NNPC (COMD)</b></p> | <ol style="list-style-type: none"> <li>1. Receipt of Crude sales</li> <li>2. Domestic Crude sales</li> <li>3. Official Selling price</li> <li>4. Crude transaction by Marketing Company</li> <li>5. Process of Pricing Federation Equity Crude</li> <li>6. Crude sales to trading company</li> </ol>   |
| <p><b>DEPARTMENT OF PETROLEUM RESOURCES (DPR)</b></p>     | <ol style="list-style-type: none"> <li>1. Legal Entity Data</li> <li>2. Field API</li> <li>3. Measurement Questionnaire</li> </ol>   |
| <p><b>ELCREST</b></p>                                     | <ol style="list-style-type: none"> <li>1. Infrastructure Project</li> <li>2. Social Expenditure</li> <li>3. Education Tax</li> <li>4. Operating Expenses</li> <li>5. Capital Expenditure Additions</li> <li>6. Reconciliation of Audited Financial Statement</li> <li>7. Details of Cost Claimed PPT</li> <li>8. Upstream Mass Balance</li> <li>9. Oil Hydrocarbon Flows</li> <li>10. Gas Production</li> <li>11. NCDMB Template</li> <li>12. Beneficial Ownership</li> <li>13. NESS fee payment</li> <li>14. Field legal Contract</li> <li>15. Crude Losses (Theft &amp; Sabotage)</li> <li>16. NDDC Payment</li> <li>17. Checklist template</li> </ol> |
| <p><b>MIDWESTERN</b></p>                                  | <ol style="list-style-type: none"> <li>1. Beneficial Ownership template filled is for 2014 Oil &amp; gas Audit</li> <li>2. Capex Item – ITC</li> <li>3. Education Tax</li> <li>4. Capital Expenditure Additions</li> </ol>   |
| <p><b>MONI-PULO</b></p>                                   | <ol style="list-style-type: none"> <li>1. Operating Expenses</li> <li>2. Reconciliation of Audited Financial Statement</li> <li>3. NCDMB</li> <li>4. Capex Item ITC</li> <li>5. Capital Expenditure Additions</li> <li>6. NESS Fee Payment</li> </ol>  |

|  |   |
|--|---|
|  | <b>7. Upstream Mass Balance</b><br><b>8. Checklist Template</b>   |
| NAPIMS (JV &PSC)                             | 1. Prod Gen Admin & Expl Expenses<br>2. JV_Product transportation fee<br>3. JV_Gas Income received NAPIMS<br>4. NNPC Investment Income Dividend & loan<br>5. PSC_Quasi Expenditure<br>6. Details of Cost Claimed for PPT by NNPC NAPIMS<br>7. NNPC NAPIMS PPT & Royalty Liability & related tax Oil   |
| ND WESTERN                                   | 1. Reconciliation of Audited Financial Statement<br>2. Employment data<br>3. Oil (Hydrocarbon flows) Production<br>4. Gas Production and Volumetric Flows   |
| NECONDE                                      | Not Submitted   |
| NETWORK E&P                                  | Not Submitted   |
| NIGERIA PETROLEUM DEVELOPMENT COMPANY (NPDC) | 1. Infrastructure Project<br>2. Social Expenditure<br>3. Operating Expenses<br>4. Capital Expenditure Additions<br>5. Reconciliation of Audited Financial Statement<br>6. Details of Cost Claimed PPT<br>7. Upstream Mass Balance<br>8. Oil Hydrocarbon Flows<br>9. Gas Production<br>10. NCDMB Template<br>11. Beneficial Ownership<br>12. NESS fee payment<br>13. Field legal Contract<br>14. Employment Data<br>15. Crude lifting & Fiscal values<br>16. Crude Losses (Theft & Sabotage)<br>17. Checklist template |
| PETROBAS                                     | 1. Reconciliation of Audited Financial Statement<br>2. Beneficial Ownership template  |

|  |  |
|--|--|
| <b>PETROLEUM PRODUCTS MARKETING COMPANY<br/>(PPMC)</b> | <ol style="list-style-type: none"> <li>1. Marine Shipment</li> <li>2. Crude Swap barter arrangement</li> <li>3. Product trading transactions_ Import</li> <li>4. Product trading transaction _Export</li> <li>5. Downstream template</li> <li>6. Checklist template</li> </ol>   |
| <b>PILLAR OIL</b>                                      | <ol style="list-style-type: none"> <li>1. Royalty (gas)</li> <li>2. Beneficial Ownership template (Template submitted is for 2014 audit)</li> </ol>  |
| <b>PRIME EXPLORATION</b>                               | <b>Not Submitted</b>   |
| <b>SEPLAT</b>  | <ol style="list-style-type: none"> <li>1. Infrastructure Project</li> <li>2. Education Tax</li> <li>3. Capex Item ITC</li> <li>4. PPT Payments</li> <li>5. Operating Expenses</li> <li>6. Capital Expenditure</li> <li>7. Reconciliation of Audited Financial Statement</li> <li>8. Details of Cost Claimed PPT</li> <li>9. Field Legal Contract</li> <li>10. Beneficial Ownership</li> <li>11. Upstream Mass Balance</li> <li>12. Employment Data</li> <li>13. Oil Hydrocarbon Flows</li> <li>14. Oil Terminal Balances</li> <li>15. Crude Lifting</li> <li>16. Gas Production</li> <li>17. Crude Lifting Fiscal Values</li> <li>18. Crude Theft &amp; Sabotage</li> <li>19. NCDMB</li> </ol> |
| <b>SHEBAH</b>  | <ol style="list-style-type: none"> <li>1. Infrastructure Project</li> <li>2. Social Expenditure</li> <li>3. Education Tax</li> <li>4. Capex Item ITC</li> <li>5. PPT Payments</li> <li>6. Operating Expenses</li> <li>7. Capital Expenditure</li> </ol>  |

|  |   |
|--|---|
|  | <ul style="list-style-type: none"> <li>8. Details of Cost Claimed PPT</li> <li>9. Field Legal Contract</li> <li>10. Beneficial Ownership</li> <li>11. Upstream Mass Balance</li> <li>12. Employment Data</li> <li>13. Oil Hydrocarbon Flows</li> <li>14. Gas Production and Volumetric flows</li> <li>15. Crude Lifting Fiscal Values</li> <li>16. NCDMB</li> <li>17. Upstream Mass Balance</li> <li>18. Gas Flared Penalty</li> <li>19. Royalty Gas</li> <li>20. Checklist template</li> </ul> |
| SHELL PETROLEUM DEVELOPMENT COMPANY (SPDC)             | <ul style="list-style-type: none"> <li>1. Reconciliation of Audited Financial Statement</li> </ul>  |
| SHORELINE  | <ul style="list-style-type: none"> <li>1. Beneficial Ownership template</li> </ul>  |
| STATOIL  | <ul style="list-style-type: none"> <li>1. NCDMB template</li> <li>2. Checklist template</li> </ul>  |
| TOTAL EXPLORATION & PRODUCTION NIGERIA LIMITED (TEPNG) | <ul style="list-style-type: none"> <li>1. Gas flare Penalty</li> <li>2. Gas Income shared to NNPC</li> <li>3. Pipeline transportation fee</li> <li>4. Employment Data</li> <li>5. Checklist template</li> </ul>   |
| TOTAL UPSTREAM (TUPNIL)                                | <ul style="list-style-type: none"> <li>1. Gas flare Penalty</li> <li>2. Gas Income shared to NNPC</li> <li>3. Pipeline transportation fee</li> <li>4. Employment Data</li> <li>5. NCDMB template</li> <li>6. Checklist template</li> </ul>  |
| UNIVERSAL ENERGY                                       | <ul style="list-style-type: none"> <li>1. Capital Expenditure Additions for the year</li> <li>2. Details of Cost Claimed PPT</li> <li>3. Beneficial Ownership</li> <li>4. Oil terminal balance</li> <li>5. Gas production and Volumetric flows</li> <li>6. Crude Theft &amp; Sabotage</li> </ul>  |

