

SPRESS OIL COMPANY, INC.

200 S. Broadway
Cleveland, OK 74020
TEL (918) 358-5831
FAX (918) 358-9024

INSTRUCTIONS TO INTEREST OWNERS

- SIGNATURE:** Please sign the division order in the space provided and return the same to Spess Oil Company at the address set forth below. If you sign the division order as Agent, Attorney-in-Fact, Guardian or in any other capacity on behalf of the named interest owner, please also enclose documentary evidence of your authority to act in such capacity.
- TAYPAYER:** Please include your Social Security Number (SSN) or Tax Identification Number (TIN) in the space provided on the division order. You should also complete and sign the enclosed IRS Form W-9 and return it together with your signed division order.
- MAILING ADDRESS:** Please show any corrections to your mailing address. If you later move or change your mailing address, please promptly notify us in writing of the change. It is also requested that you include your owner number and prior mailing address for verification purposes and that you provide a telephone number in the event we need to contact you.
- PAYMENTS:** Upon receipt of the properly executed division order and IRS Form W-9, the interest credited to you will be authorized for payment. Checks will be mailed monthly when accruals to your interest equal \$100.00 or more. In June and November of each year payment will be made for all accumulated sums not held for title issues. Under the law (52, O.S. § 570.10), you have the option to request, in writing, that payments be made of \$25.00 or more monthly.

Keep one copy of the signed division order for your records. Return the executed division order and IRS Form W-9 to :

Spess Oil Company
Attention: Division Orders
200 S. Broadway
Cleveland, OK 74020

Should you have any questions, please contact Charity Brown at the address shown above, by telephone at (918) 358-5831, or by email at charity@spessoil.com

DIVISION ORDERS

Spess Oil Company
200 South Broadway
Cleveland, OK 74020

Date: 7/11/2013

Property Number: 180825
Property Name: Kirbie Government #1-26 & #2-26
Operator: Spess Oil Company
County and State: Ellis County, Oklahoma
Property Description: Section 26, Township 17 North, Range 22 West
Production: X Oil X Gas X

Address: Jacqueline Oliver Family Trust 706 Vista Palacio Camarillo, CA 93012	Owner Number: OL4319 Decimal Interest: 0.00055910 Interest Type: Royalty
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The undersigned certifies the ownership of their decimal interest in production or proceeds as described above payable by Spess Oil Company.

Spess Oil Company shall be notified in writing, of any change in ownership, decimal interest or payment address. All such changes shall be effective the first day of the month following receipt of such notice.

Spess Oil Company is authorized to withhold payment pending resolution of a title dispute or adverse claim asserted regarding interest in production claimed herein by the undersigned. The undersigned agrees to indemnify and reimburse Spess Oil Company any amount attributable to an interest the undersigned does not own.

Spess Oil Company may accrue proceeds until the total amount equals \$100.00, or pay annually, whichever occurs first, or as required by applicable state statute.

This Division Order does not amend any lease or operating agreement between the undersigned and the lessee or operator or any other contract for the purchase of oil or gas.

In addition to the terms and conditions of this Division Order, the undersigned and Spess Oil Company may have certain statutory rights under the laws of the state in which the property is located.

Special Clauses:

Owner(s) Signature(s)

Owner(s) Tax I.D. Number(s)

Owner Home Telephone

Owner Work Telephone #

cell

Witness Signature

Federal Law Requires you to furnish your Social Security or Taxpayers Identification Number.
Failure to comply will result in 28% tax withholding and will not be refundable by Spess Oil Company.

NADOA 101 Approved Division Order

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	
	<input type="checkbox"/> Exempt payee	
	Address (number, street, and apt. or suite no.) City, state, and ZIP code List account number(s) here (optional)	Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number									
				-			-		

Employer identification number									
				-					

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here	Signature of U.S. person ▶	Date ▶

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.