



Canadian
Occidental
Petroleum Ltd.

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May 1, 1996

Subject: Letter of Reference - Allan M. R. MacRae, P. Eng.

Allan MacRae was employed at CanadianOxy from January, 1984 to April, 1996. During this period he served in the Alternate Fuels, Canadian Oil and Gas and International Exploration and Production Divisions, and in carrying out his employment made contributions to shareholder value in the following areas.

As Manager, Oilsands responsible for the Syncrude and OSLO Projects and the PCEJ In-situ Project, he made contributions in engineering, geology, financial and strategic planning and tax.

Allan chaired the owners' Technical Committee that initiated a successful low-cost production increase from fifty million barrels per year to the current seventy-three million barrels per year. Allan also played a leadership role in demonstrating the need to move off-lease to access higher quality oilsands deposits and initiated owners' discussions to link the OSLO orebody and the Syncrude upgrader, which was done in 1996. He was also instrumental in creating and successfully developing special tax treatments for a \$1 billion investment, which resulted in a \$100 million tax savings for the Syncrude owners. Allan also initiated a Fiscal Terms Task Force to address critical financial issues facing Syncrude in the next decade.

In the Canadian Oil and Gas Division, as General Manager - Business Development, Allan led the 1992-93 strategic planning team and began the implementation of the successful turnaround of the Division. This resulted in a move from 4th Quartile performance in 1986-1992 to top of 1st Quartile performance in 1994.

For the past two years, Allan has capably supported the Turan Project in Kazakstan, first as Calgary Co-ordinator and recently as Project Manager. This project has been one of CanadianOxy's major international investments.

I can recommend Allan MacRae as an honest and diligent individual who has performed his duties in a very capable manner.

Yours truly,

David A. Hentschel
President and Chief Executive Officer

HPA/cmt

cc:

- Wes Densmore, Senior Vice President, Exploration and Production - International
- Charles Fischer, Senior Vice President, Exploration and Production - North America
- Graeme Phipps, Division Vice President, Canadian Oil and Gas