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TIDELANDS OIL PRODUCTION COMPANY

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REPORTING AND DISCLOSURE COMPLIANCE STATEMENT

In compliance with Section 110 of the Employee Retirement Income Security Act of 1974 ("ERISA") and the Regulations thereunder, found in Section 2520.104-23, Tidelands Oil Production Company ("Tideland") is filing this Reporting and Disclosure Compliance Statement and in connection herewith, provides the following information:

EMPLOYER: Tidelands Oil Production Company
ADDRESS: 301 East Ocean Blvd., Suite 300
P.O. Box 1330
Long Beach, CA 90801

EMPLOYER IDENTIFICATION NO. 33-0335764

PLAN NAMES: Deferred Compensation Plan

NUMBER OF PLANS: One

NUMBER OF EMPLOYEES PARTICIPATING IN EACH PLAN: 17

Tideland maintains the above-named unfunded Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

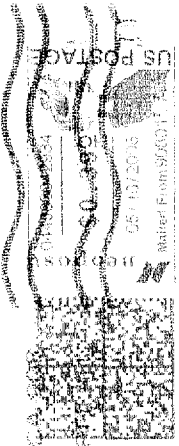
Tideland will provide the Plan documents to the Secretary of Labor upon request, as required by Section 104(a)(1) of ERISA.

Tidelands Oil Production Company,
As Plan Administrator
By: [Signature]
Title: HR DIRECTOR

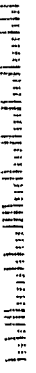
Tidelands
CALIFORNIA STATE UNIVERSITY

P.O. Box 1330
LONG BEACH, CALIFORNIA 90801

LONG BEACH
16 MAY 2008



Top Hat Plan Exemption
Employee Benefits Security Administration
Room N—1513,
U.S. Department of Labor, 200 Constitution Avenue NW.
Washington, DC 20210



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