Claim No: CL-2019-000752

IN THE HIGH COURT OF JUSTICE
BUSINESS AND PROPERTY COURTS OF ENGLAND AND WALES
COMMERCIAL COURT (QBD)

IN AN ARBITRATION CLAIM
AND IN THE MATTER OF APPLICATIONS UNDER SS. 67 AND 68 OF THE ARBITRATION ACT 1996

B E T W E E N:

THE FEDERAL REPUBLIC OF NIGERIA

Claimant / Respondent in the Arbitration

- and -

PROCESS AND INDUSTRIAL DEVELOPMENTS LIMITED

Defendant / Claimant in the Arbitration

Claim No: CL-2018-000182

AND IN THE MATTER OF AN APPLICATION UNDER S.66 OF THE ARBITRATION ACT 1996

PROCESS AND INDUSTRIAL DEVELOPMENTS LIMITED

Claimant / Respondent / Claimant in the Arbitration

- and -

THE FEDERAL REPUBLIC OF NIGERIA

Defendant / Applicant / Respondent in the Arbitration

AMENDED STATEMENT OF CASE OF

PROCESS AND INDUSTRIAL DEVELOPMENTS LIMITED

Amended pursuant to CPR 17.1 and the Order of Foxton J dated 4 February 2022 (sealed on 7 February 2022)

Summary

1. On 11 January 2010, P&ID entered into the GSPA with FRN. The GSPA was signed by the then Nigerian Minister for Petroleum Resources, Dr Rilwanu Lukman. Under the terms of the GSPA, FRN agreed to supply wet gas to P&ID to be processed by it, and P&ID agreed to return lean gas to FRN for power generation. In repudiatory breach of contract, FRN failed to ensure the supply of wet gas as required under the GSPA.

2. In August 2012 P&ID commenced an arbitration against FRN, claiming damages for breach of contract. The Tribunal was chaired by Lord Hoffmann, and included Sir Anthony Evans and Chief Bayo Ojo, a Senior Advocate of Nigeria ("**SAN**") and former Nigerian Attorney General and Minister of Justice. Awards were handed down by the Tribunal on 3 July 2014, 17 July 2015, and 31 January 2017 ("**the Awards**"). In the Awards, the Tribunal determined, respectively, that it had jurisdiction to hear the claim, that FRN was liable to P&ID for breach of contract, and that the quantum of P&ID's damages was $6.5 billion plus interest. FRN actively participated in the proceedings and was legally represented at all times by eminent senior counsel.

3. FRN did not pay the Final Award. As a result, by a claim form issued on 16 March 2018, P&ID sought an order granting it leave to enforce the Final Award pursuant to s.66(1) of the Arbitration Act 1996. By a judgment dated 16 August 2019, Butcher J granted P&ID's application to enforce the Final Award. FRN applied to set aside the order permitting enforcement, but its application was dismissed in a judgment of Butcher J given on 16 August 2019 (later reflected in an order dated 26 September 2019).

4. On 5 December 2019, FRN issued a new arbitration claim, by which it seeks to have each of the Awards set aside under ss.67 and 68(2)(g) of the 1996 Act. For the reasons set out in this Amended Statement of Case, the grounds of that application are denied in their entirety. In particular, as set out further below, all and any allegations of fraud in relation to the GSPA and the arbitration are denied. The GSPA and the arbitration agreement were valid agreements and were not procured by any fraud or bribery; the arbitration itself was honestly and properly conducted; and the Awards are valid, binding and enforceable.

Introduction

5. In this Amended Statement of Case:

5.1. P&ID adopts the same abbreviations and definitions as are used by FRN in its Statement of Case, unless otherwise appears.

5.2. References to numbered paragraphs are references to the corresponding paragraphs in FRN's Amended Statement of Case dated ~~18 September 2020~~ 2 February 2022, unless otherwise appears.

5.3. Save in so far as is hereafter expressly admitted or not admitted, P&ID denies each and every allegation as if the same had been set out and denied seriatim.

6. This Amended Statement of Case is served without prejudice to P&ID's right to apply to strike out and/or for summary judgment in respect of part or all of FRN's Amended Statement of Case on the ground that it does not disclose a sustainable claim and/or has no real prospect of success and/or otherwise. Subject to such application(s), FRN is put to strict proof of its allegations (save where otherwise admitted or averred).

7. P&ID does not plead to the Introduction and Summary of FRN's Amended Statement of Case. For the reasons set out in this Amended Statement of Case, FRN's case is denied. In summary:

7.1. P&ID did not pay or agree to pay any bribes to any Nigerian officials to procure the GSPA or the arbitration agreement.

7.2. The evidence of Mr Quinn in the arbitration was not perjured and P&ID did not enter into the GSPA and did not institute and pursue the arbitration knowing that it would not be able or willing to perform the GSPA or with the intention of committing any fraud. P&ID entered into the GSPA with the intention of performing the GSPA, and in the belief that it would be able to do so (which belief was justified). The Tribunal was entitled (and in fact correct) to find that P&ID would have performed its obligations under the GSPA if FRN had not wrongfully repudiated it by failing to perform its side of the bargain.

7.3. P&ID did not collude with Mr Shasore SAN or anyone else to ensure that Mr Quinn's evidence (which was not false in any event) went unchallenged in the arbitration, or at all, or that FRN's defence of the claim was impeded.

7.3A. P&ID did not pay bribes or corruptly collude with anyone in order to obtain FRN Privileged Documents. Nor did P&ID obtain any information from FRN Privileged Documents which affected its conduct of the arbitration or influenced its outcome.

7.4. Further and in any event, even if FRN's allegations of fraud were well-founded (which they are not), they would not entitle FRN to any relief s.68(2)(g) of the 1996 Act. In particular:

7.4.1. The Tribunal did not lack substantive jurisdiction. There was no fraud in relation to the arbitration agreement such as would have been necessary to deprive the Tribunal of jurisdiction. FRN has failed to advance any coherent case to the contrary.

7.4.2. As a matter of law, an award arising out of a contract which has been procured by bribery is not thereby regarded as having been obtained by fraud or procured in a way contrary to public policy for the purposes of s.68(2)(g). The allegation that the GSPA was procured by bribery is thus not only untrue but irrelevant and liable to be struck out.

7.4.3. The evidence of Mr Quinn which FRN alleges to have been perjured was not causative of the Awards or any of them, and neither was the receipt by P&ID of certain FRN Privileged Documents. Accordingly, neither the allegation of perjury itself nor the allegation that P&ID colluded with Mr Shasore and/or other individuals to ensure that perjured evidence went unchallenged or for any other purpose (which allegations are untrue in any event) discloses any basis for challenging the Awards under s.68(2)(g).

8. Further, and without prejudice to P&ID's case that there was no fraud, FRN was on notice of matters on which it now seeks to rely at the time of the arbitration, or could have discovered them, yet failed to make any timely objection. Accordingly, FRN is out of time and not entitled to challenge the Awards by virtue of s.73 of the 1996 Act.

9. In the circumstances, FRN's case should be dismissed, and P&ID should be at liberty to enforce the Awards pursuant to s.66 of the 1996 Act and the Order of Butcher J dated 26 September 2019.

10. Paragraph 8 is noted. The seat of the arbitration was England. That was determined by the Tribunal in its Procedural Order No. 12 dated 26 April 2016. By his judgment dated 16 August 2019, Butcher J held that it was not open to FRN to dispute the terms of Procedural Order No. 12, but that in any event the Tribunal's determination was correct.

The parties

11. Paragraphs 9 and 10 are admitted, except that no admissions are made as to the description of VR Advisory Services Ltd as a "vulture fund", and any pejorative implication thereby intended is denied.

12. Paragraph 11 consists of allegations and matters which are inadmissible and (in any case) wholly irrelevant, having nothing to do with the GSPA, the arbitration or the Awards. P&ID reserves its right to seek to have paragraph 11 struck out. Without prejudice to the foregoing, in so far as paragraph 11 seeks to allege or infer that Messrs Quinn and Cahill were parties to any fraudulent conduct, such allegation or purported inference is without foundation and is denied.

The GSPA

13. As to paragraph 12:

    13.1. The content of Mr Quinn's evidence in the arbitration, which was contained in a witness statement dated 10 February 2014 made in connection with FRN's challenge to the Tribunal's jurisdiction, is admitted. Mr Quinn's evidence (at paragraphs 55 and 56 of his statement) was that the meeting with the President followed earlier discussions with the Permanent Secretary to the Government and with Dr Lukman, the Minister of Petroleum Resources. No admissions are made as to FRN's claimed inability to identify any record of the meeting.

    13.2. The relevance of the alleged "large spike" in cash withdrawals is denied for the reasons set out in paragraphs 50-52 below. It is denied, in so far as it is alleged,

that cash payments were made by P&ID to the President or other officials at this time, or at all.

14. Paragraph 13 is admitted. The Memorandum of Understanding dated 22 July 2009 ("**the MOU**") followed a review by the Technical Committee, which had been formed by FRN to evaluate the proposals made by P&ID and other companies in relation to the Accelerated Gas Development Plan ("**the AGDP**"). The AGDP involved 13 contracts entered into by the MPR of which P&ID was only one such project. P&ID proposed the processing of wet gas feedstock which was otherwise being flared by the Nigerian Government, into lean gas which could be used in the generation of power for Nigeria.

15. The MOU was entered into by the MPR, and signed by Dr Lukman on its behalf, and Process and Industrial Developments (Nigeria) Limited, a Nigerian company ("**P&ID Nigeria**"). Under the terms of the MOU, the parties established the framework and principles under which they would enter into a definitive binding agreement with a view to the construction of a gas processing plant at Calabar, with the wet gas to be processed being supplied by Nigeria.

16. As to paragraph 14:

16.1. It is admitted and averred that, after several months of evaluation, the Technical Committee approved the entering into of the MOU with P&ID Nigeria and the construction of a gas processing plant at Calabar. Mr Tijani was one of five members of that committee. It is not admitted he was the chairman of the Committee at all times when the GSPA was under consideration by the Technical Committee.

16.2. It is denied that P&ID Nigeria's proposal was "deficient" in the respects alleged in paragraphs 14(1)-14(5) or at all. P&ID pleads to those sub-paragraphs in turn below. As to sub-paragraph 14(1):

16.2.1. It is admitted and averred that P&ID was and is a company incorporated in the BVI, on 30 May 2006, at the behest of Messrs Quinn and Cahill. Messrs Quinn and Cahill had prior experience of attracting and managing large scale foreign business opportunities and projects, particularly in the energy sector and in Nigeria. These projects included:

16.2.1.1. In or around 1992, the construction and installation of butane storage 'bullets' and the accompanying infrastructure in Nigeria.

16.2.1.2. In or around 1993, a Memorandum of Understanding was entered into between the Nigerian National Petroleum Corporation ("**NNPC**") and entities associated with Messrs Quinn and Cahill regarding a project processing associated gas into methanol.

16.2.1.3. In or around 1998, the construction of underwater power and fibre optic cable, a project with Shell Petroleum Development Company of Nigeria Limited.

16.2.1.4. In 2006, Messrs Quinn and Cahill entered into two contracts with General Danjuma in relation to a gas processing and propylene plant, to be constructed in Lagos, with General Danjuma's company called Tita-Kuru Limited.

16.2.2. P&ID was a corporate entity designed to be used solely for a natural gas project. A special purpose vehicle was both legitimate and appropriate for such a project, particularly in circumstances where P&ID and FRN were each intended to have an interest. The use of an offshore corporate entity was also legitimate, and not unusual for large energy and infrastructure projects requiring outside project finance from third party lenders. Under Nigerian law, it was necessary to incorporate a separate entity in Nigeria for the purposes of the proposed gas processing project. Accordingly, P&ID Nigeria was based in Nigeria, maintained an office there and its staff worked on the GSPA. For all the above reasons, it is denied that P&ID was not "of itself" a suitable company to enter into the GSPA.

16.3. As to paragraph 14(2):

16.3.1. The first sentence is admitted. P&ID's evidence as to the costs of performance included expert as well as factual evidence, and was not disputed by FRN.

16.3.2. It is admitted that P&ID did not have the resources to finance the performance of the GSPA itself, but the relevance of that fact is denied. P&ID intended to obtain project finance from third party lenders to fund its performance of the GSPA, as was common practice. There would have been no reason to anticipate difficulties in obtaining finance for a project such as the GSPA, which was a substantial government infrastructure project with the potential to generate billions of dollars in profits over a 20-year period.

16.4. As to paragraph 14(3), it is admitted that P&ID as a corporate entity did not have experience of constructing gas processing plants, but the relevance of that fact is denied. Since the 1970s, Messrs Quinn and Cahill had had an interest in energy and power generation from alternative fuel sources, and had been involved in creating and managing a number of different business projects abroad, including engineering and construction projects and projects in Nigeria. Their intention was to engage sub-contractors with the requisite expertise to realise the project, as they had done previously with other projects. The gas processing facility envisaged by the GSPA was not a novel concept, and was relatively straightforward to design and construct.

16.5. As to paragraph 14(4), the first sentence is admitted, but its relevance is denied. P&ID would have sub-contracted much of the engineering, design and construction work necessary under the GSPA. P&ID and P&ID Nigeria had employees and staff who worked in Nigeria on the GSPA Project. In so far as more staff may have been required by P&ID and P&ID Nigeria, they would have been retained as needed and as the project progressed. P&ID had undertaken and completed the full detailed design of what was a larger and more complex gas processing and propylene manufacturing plant for a Nigerian privately owned company called Tita-Kuru Limited, intended to be constructed near Lagos.

16.6. Paragraph 14(5) is denied. ICIL's total assets in 2009 were approximately €490,000. Furthermore, it is denied that these matters support FRN's case that P&ID's bid for the GSPA Project was deficient. For the reasons set out below, Messrs Quinn and Cahill intended that ICIL Ireland would obtain third party finance for the project, and it was reasonable to expect that they would do so.

17. Paragraph 15 is denied. No bribes were paid or promised to Mr Tijani for the reason alleged or at all. The extent of the due diligence required was a matter for FRN, but it is not admitted that the Technical Committee carried out no proper due diligence. There were meetings with P&ID and the Technical Committee in 2009 in the lead up to the MOU being agreed, as explained at paragraphs 69 to 73 of Mr Quinn's statement, during which the technical and engineering requirements for the processing plant were considered. Further, from the documents disclosed by FRN on 29 October 2021 it appears that the process by which FRN awarded the MOU and the GSPA to P&ID was the same or materially the same as the process by which FRN awarded MOUs and contracts to other investors involved in the AGDP. Several of these agreements were concluded after Dr Lukman had ceased to be Minister of Petroleum and were signed by his successor, Ms Alison-Madueke. P&ID will rely on the fact that the FRN has not sought to impugn the process by which the other AGDP agreements were awarded.

18. Paragraph 16 is admitted.

19. Paragraph 17 is admitted as a summary of some of the terms of the GSPA. P&ID will refer as necessary to the actual terms of the GSPA for their meaning and legal effects.

20. Paragraph 18 is not admitted in so far as it contained propositions of Nigerian law. Further:

    20.1. P&ID is not privy to the internal procedures within FRN by which the GSPA came to be entered into or the extent to which any applicable requirements of Nigerian law were complied with, and no admissions are made in that regard. The GSPA was a contract that was publicly known about and discussed in Nigeria, including in the media. So far as P&ID is aware, at no stage did anyone question how or why the contract had been awarded or whether any applicable procedures had been followed.

    20.2. By clause 22 of the GSPA, FRN represented and warranted that it had the right and authority to enter into the GSPA, and that performance of the GSPA had been duly and validly authorised. P&ID was entitled to, and did, rely on this warranty by entering into the GSPA and it is therefore not open to FRN to deny that the GSPA was validly authorised.

20.3. The allegation that the GSPA was void is inconsistent with the Awards and in particular the Liability Award in which the Tribunal expressly held that the GSPA was valid and binding. In the circumstances, FRN is precluded from contending that the GSPA was void by the principles of *res judicata*, estoppel and/or merger and/or on the ground that so to contend is an abuse of process.

21. Paragraph 19 is denied in its entirety. Ms Taiga was not paid or promised any bribes by P&ID and there is no basis for any inference to the contrary. In particular, Ms Taiga's duties did not extend to ensuring compliance with the procedures referred to by FRN at paragraph 18 (to the extent that they applied, which is not admitted).

22. Paragraph 20 is denied in its entirety for the reasons set out herein. At all material times, P&ID intended to perform the GSPA, believed it would be able to do so, and would in fact have been able to do so. At no time did P&ID intend to practise any fraud on FRN through an arbitration or settlement or otherwise, nor did it do so.

Alleged bribes of Nigerian officials

23. Paragraph 21 is denied.

24. As to paragraph 22:

24.1. The propositions of Nigerian law in paragraphs 22(1) to (2)(E) are admitted, although it is unclear what relevance they are alleged to have to FRN's claims, and any alleged relevance is denied. The propositions of Nigerian law in paragraph 22(5) are not admitted. Pending clarification of how FRN is putting its case under applicable Nigerian law, it is not admitted that English law is materially the same as the provisions of Nigerian law referred to in the first sentence of paragraph 22(2).

24.2. Paragraph 22(3) is denied in its entirety, as there were no bribes paid.

24.3. ~~As to paragraph 22(4), by a Request for Further Information served on 20 May 2019, FRN sought further information from P&ID relating to the First Witness Statement of Brendan Cahill dated 27 April 2020. The request was not justified under CPR Part 18 as it was inappropriate, in that it was not necessary to assist FRN to prepare its own case, and disproportionate in that it sought an overly broad~~

~~range of material. The alleged inference is unjustified and denied.~~ As to paragraph 22(4), the first sentence is noted. P&ID is not aware of any payments to Nigerian officials which have not been disclosed to FRN, and it is denied that there is any basis for any inference to the contrary.

Payments to Grace Taiga

25. It is admitted that the payments referred to under paragraph 23 were made on the dates and in the amounts alleged. The payments were not made on behalf of P&ID, but by the respective paying companies on their own account and/or on behalf of Mr Michael Quinn and/or Mr Cahill.

26. Paragraph 24 is outside P&ID's knowledge, and not admitted. Ms Taiga retired from her government position in the autumn of 2010. P&ID understands that her government pension was approximately $300 per month.

27. As to paragraph 25, it is admitted that Eastwise and ICIL Ireland were controlled by Mr Quinn and/or Mr Cahill, but it is denied that it is thereby to be inferred that the payments made to Ms Taiga were made on behalf of P&ID, or that that was the case. In so far as they were made on behalf of anyone, they were made on behalf of Mr Quinn and/or Mr Cahill.

28. Paragraph 26 is denied. The payments were not bribes. Rather, they were bona fide gifts made at the request of Ms Taiga, years after the GSPA had been terminated, and after she had ceased to be a government employee. The requests were made orally, either to Mr Quinn or to Mr Cahill after Mr Quinn died, shortly before the payments were effected. The payments were made to help Ms Taiga with the costs of her medical treatment at home and abroad, and to assist with her legal expenses as detailed below.

29. In Nigeria, where wages are low compared to Europe, it is common for individuals to seek the financial assistance of others, in particular businessmen from foreign countries who are regarded as being wealthier than most local Nigerians. Equally, it is common in Nigeria to help others financially where possible. The fact that Ms Taiga sought help from Messrs Quinn and Cahill was consistent with those practices and in no way suggestive of dishonesty.

30. Paragraph 27 is admitted, but paragraph 28 is denied. None of the deposits referred to, which were all made after the date of the GSPA, had anything to do with P&ID or Messrs Quinn or Cahill and P&ID has no knowledge of why they were made. Further:

30.1. As to the cash deposits made on 19 and 20 August 2010, totalling $10,400, Ms Taiga's evidence in these proceedings is that those deposits may have represented the proceeds of sale from a car and/or the sale of land belonging to her late parents.

30.2. As to the cash deposit on 14 June 2013 of $6,500, Ms Taiga's evidence in these proceedings is that that money represented an advance from a family friend to enable Ms Taiga to make a loan to her daughter.

31. As to paragraph 29, it is admitted that Mr Cahill's evidence in these proceedings has been that he (not P&ID) has provided financial assistance to Ms Taiga for her medical and legal bills out of a wish to help her, and regards her as an innocent victim who has been involuntarily caught up in the dispute with FRN and unfairly persecuted by it as a result. The payments made by Mr Cahill were bona fide humanitarian payments and not bribes. The suggested inference to the contrary is without foundation, and is denied.

32. As to paragraph 30, it is denied that the bona fide humanitarian payments made to Ms Taiga were unlawful as a matter of Nigerian law. The payments were unconnected with the GSPA and made long after the GSPA was concluded and after Ms Taiga had retired and ceased to be a government employee. In the circumstances, the payments are not unlawful and do not give rise to any presumption of unlawfulness (alternatively, any such presumption is rebutted).

32A. Paragraph 30A lacks particularity and is embarrassing. Without prejudice to that:

32A.1. It is denied that P&ID's disclosure has been "limited": P&ID has given extremely voluminous and wide-ranging disclosure in relation to the issues for disclosure, largely by reference to Extended Disclosure Model E, as well as additional disclosure pursuant to the Consent Order dated 7 February 2022.

32A.2. As to paragraph 30A(1), it is admitted that some payments were made to Ms Taiga using money remittance and foreign exchange service providers, but it is

denied that they were made on behalf of P&ID, and it is denied that those methods were used in order to conceal the payments.

32A.3. As to paragraph 30A(2), it is admitted that payments were made to Ms Omafuvwe Taiga (being those alleged in paragraph 23(7)-(8)), but paragraph 30A(2) is otherwise denied. Mr Cahill caused those payments to be made to help Ms Taiga with her legal costs following her arrest in Nigeria in 2019. The funds were sent to Ms Omafuvwe Taiga as Mr Cahill was concerned that the EFCC would seize any funds received directly by Ms Taiga thereby impeding her ability to secure legal representation. It is denied there is any basis for the allegation that P&ID has paid money to concealed bank accounts belonging to Ms Taiga into which P&ID has paid money or other contacts of Ms Taiga.

32A.4. Paragraph 30A(3) is denied. P&ID is not aware of any payments in kind being made as alleged or at all, and it did not make any such payments.

32A.5. As to paragraph 30A(4), it is not understood what is meant by the allegation that Ms Taiga has been using an "*incognito*" number, but (if she has) it is denied that this in any way supports FRN's case. It would not be surprising if Ms Taiga had been concerned to keep her privileged or private communications secret in circumstances where she was facing criminal proceedings on false and trumped-up charges in connection with P&ID and the GSPA.

32A.6. Paragraph 30A(5) is denied. P&ID has not made a commitment to make payment to Ms Taiga of a proportion of any sum recovered pursuant to an arbitration award against or settlement with FRN, or that she has been granted a financial or ownership interest in P&ID.

32B. Paragraphs 30B and 30C are denied in their entirety. There is no basis for the suggested inferences, and there was no corrupt arrangement between P&ID and Ms Taiga of the kind alleged or at all.

Payments to Vera and Ise Taiga

33. Paragraph 31 is admitted, save that no admissions are made as to what was the "relevant time" or whether Vera Taiga resided in London at that time.

34. Paragraphs 32 and 33 are admitted, save that it is denied that the payments to Vera Taiga were made on behalf of P&ID. To the extent that they were made on behalf of anyone, they were made on behalf of Mr Michael Quinn and/or Mr Cahill.

35. As to paragraph 34, it is admitted that the payments were for the ultimate benefit of Ms Taiga. As has been explained by Mr Cahill in his evidence in these proceedings, the payments were made to help Ms Taiga with medical bills. They were not bribes.

35A. Paragraph 34A is admitted, save that no admissions are made as to whether Ise Taiga resided in the United Kingdom between 1990 and 2006.

35B. As to paragraph 34B, it is admitted that the payments listed were made. No admissions are made as to who directed the payments be made, although they may well have been made at the direction of Michael Quinn.

35C. Paragraph 34C is denied. Without prejudice to the generality of that denial, Mr Michael Quinn and Grace Taiga had a close personal relationship going back to at least the 1990s. Consistently with that, so far as P&ID understands, the payments made to Ms Taiga and her family were made for reasons of benevolence and in order to support her.

Alleged payments to Mr Tijani

36. As to paragraph 35:

36.1. The alleged cash payment of $50,000 in April 2009 referred to at paragraph 35(1) is denied. No such payment was made: the allegation is based on a fabrication.

36.2. The payments referred to at paragraphs 35(2)-(5) are admitted as to their amounts and dates. The payments, which all post-date the GSPA by some years, were referable to an audit project, the Bonga Audit, which Mr Tijani's company, Conserve Oil, worked on. The Bonga Audit related to a contract which Lurgi Consult Limited ("**Lurgi**"), a company controlled by associates of Messrs Quinn and Cahill, had secured in 2007 and subsequently in 16 January 2013 with NNPC,

whereby Lurgi would assist with a review of the overrun costs associated with a floating production, storage and offloading unit built by SHELL Nigeria in the Niger Delta. As is usually required with Nigerian state-related contracts, local employees and staff are required to work on projects. Conserve Oil helped fulfil that role and helped recruit local staff and experts for the Bonga Audit. It is denied that the payments made to Mr Tijani were made on P&ID's behalf as alleged, or that they were intended for the personal benefit of Mr Tijani.

36.3. Mr Tijani left government employment in January 2011.

37. Paragraph 36 is admitted to the extent that SESFTF was controlled by Mr Cahill and Lurgi was controlled by Mr James Nolan and Mr Adam Quinn.

38. Paragraphs 37 and 38 are denied in their entirety for the reasons set out herein. No promises were made by P&ID to Mr Tijani and no bribes were paid to him. It is not admitted that Mr Tijani provided any documents to P&ID wrongfully, unlawfully or covertly, but it is denied in any event that he did so as a result of any bribes paid by P&ID. It is further denied that any documents provided to P&ID were such as to assist it, or did assist it, in advancing its claims in the arbitration.

Alleged payment to Mr Dikko

39. As to paragraph 39, it is admitted that at some point in or around 2011, Mr Dikko was employed as an in-house lawyer at the MPR. It is not admitted that he replaced Ms Taiga. No admissions are made as to the terms or dates of his employment, or his role in the arbitration. FRN is put to strict proof as to who precisely was conducting the arbitration on its behalf at all material times and under what circumstances.

40. As to paragraph 40, no admissions are made. Mr Cahill's evidence in these proceedings is that if any such offer was made by Mr Quinn to Mr Dikko (as to which P&ID has no knowledge) then it would not have been surprising in view of Mr Quinn's generous nature.

41. Paragraph 41 is denied. P&ID did not orchestrate any payment to Mr Dikko to seek to improperly influence him in the discharge of any duties.

Alleged payments to Dr Lukman

42. No admissions are made as to paragraph 42. As to paragraph 43:

42.1. It is noted that FRN has not provided particulars of any specific transactions between P&ID and Dr Lukman. There were no such transactions. The allegation that the alleged deposits made by Dr Lukman represent bribes paid by P&ID is wholly speculative, lacks any evidential basis, and is denied. In particular, it is specifically denied that the matters alleged in sub-paragraphs 43(1)-(3), even if true, are capable of supporting the alleged inference of bribery.

42.2. Without prejudice to the foregoing:

42.2.1. As to paragraph 43.1, the content of Mr Tijani's evidence is admitted, but its truth is denied.

42.2.2. No admissions are made as to paragraph 43.2.

42.2.3. No admissions are made as to paragraph 43.3, and its relevance is in any event denied. Dr Lukman, as Minister of Petroleum Resources, had overall responsibility for the MPR's affairs, including those relating to the gas sector. He was also the head of the AGDP of which the GSPA formed a part.

43. Paragraph 44 is likewise wholly speculative, without any reasonable or legitimate basis, and is denied. Further, the allegation that bribes were paid to unnamed "senior Nigerian officials" is embarrassing and vexatious for its lack of particularity and is liable to be struck out on that ground also.

Alleged payments to Dr Ibrahim

44. Save that it is admitted that Dr Ibrahim was a member of the Technical Committee, no admissions are made in relation to paragraph 45.

45. Paragraph 46 is denied. P&ID paid no money to Dr Ibrahim. No bribes were paid by or on behalf of P&ID to Dr Ibrahim as alleged or at all, and it is denied that any of the matters alleged in paragraph 46 provide any basis for an inference to the contrary. Without prejudice to the foregoing:

45.1. The allegation that bribes were paid to "other Nigerian officials" is wholly vague, vexatious and embarrassing, and is denied.

45.2. So far as P&ID is aware, the only "internal MPR documents" that Dr Ibrahim provided to it in the course of the negotiation of the GSPA were a document containing Dr Ibrahim's comments on a draft of the GSPA and some comments of the Minister, Dr Lukman. It is denied that there was anything improper about the fact that Dr Ibrahim provided these documents to P&ID, still less anything suggestive of bribery.

45.3. It is denied that any cash withdrawal by Mr Nolan "corresponded" in any relevant sense with any deposit made by Dr Ibrahim, or provides any basis for an inference of bribery.

P&ID's arrangements with Mr Kuchazi

46. As to paragraph 47:

46.1. It is admitted that Mr Kuchazi was known to Dr Lukman and that he witnessed Mr Quinn's signature on the GSPA.

46.2. It is admitted that Mr Kuchazi had a business card made for himself on which he described himself as a "commercial director" of P&ID Nigeria (not P&ID). It is not admitted that he held himself out as a director of P&ID, but in any event it is denied that he was a director of P&ID, whether de jure or de facto.

47. As to paragraphs 48 to 50:

47.1. It is admitted that an agreement between P&ID and Kore Holdings was entered into on 19 June 2009 under which P&ID agreed to pay Kore Holdings 3% of its profits deriving from the GSPA. The agreement with Kore Holdings was made months before the GSPA was agreed, and before its terms were settled. In the circumstances it is averred that 3% of P&ID's post-tax profits was a reasonable and commercial level of commission, even though P&ID's anticipated profits were very substantial, and in any case it was considered to be so by the parties.

47.2. It is admitted that Mr Kuchazi received the payments referred to at paragraphs 50(1)-(3). It is denied (in so far as it is alleged) that there was anything improper

about these payments. It is also admitted that he attended meetings of the JOC on behalf of P&ID Nigeria.

47.3. Otherwise, paragraphs 48 to 50 are not admitted.

48. Paragraphs 51 and 52 are denied. Paragraph 51 is another pure piece of speculation with no proper factual or evidential basis, as well as being wholly vague and embarrassing, and is denied. As to paragraph 52, there were no bribes paid to any public officials or officers by P&ID, and Mr Kuchazi was not involved in making any payments to any public officials or officers.

Alleged payments to Mr Oguine and Ms Adelore

49. As to paragraph 53, it is denied that P&ID made any payments to Mr Oguine or Ms Adelore. It is not admitted that the alleged payments to Mr Oguine and Ms Adelore referred to at paragraph 53 were made but, if and in so far as they were, they had nothing to do with P&ID.

Cash withdrawals

50. As to paragraph 54:

50.1. The cash withdrawals referred to are admitted, but it is denied there is anything suspicious about them or that they support the suggested inference of bribery (which is in any event denied).

50.2. Without prejudice to the generality of the foregoing, Messrs Quinn and Cahill were engaged in business activities in Nigeria separate from the GSPA at the time of the cash withdrawals, and the cash withdrawals referred to related to those businesses. It was common for Messrs Quinn and Cahill's businesses to use cash for the purposes of their operations, including by exchanging US dollars for Nigerian Naira to make payments locally in Naira at the informal market rate which was more favourable than the official Central Bank of Nigeria rate. In the period in question it was extremely common in Nigeria for transactions (both business and personal) to be effected in cash (as it still is).

50.3. As to paragraph 54(2), it is denied that the purported 'spikes' had any significance or connection to the meeting with President Yar'Adua.

50.4. As to paragraph 54(4), it is denied that round-numbered, cash transactions are inherently suspicious, for the reasons as set out at paragraph 51 below.

51. As to paragraph 55, the alleged inference that the cash payments referred to at paragraph ~~45~~ 54(1) and (2) were bribes, is wrong, and denied. The cash withdrawals were consistent with, and in fact related to, legitimate business activities unconnected with the GSPA, as explained at paragraph 50.2 above. Further, as to the sub-paragraphs under paragraph 55:

51.1. As to paragraph 55(1), it is denied there is any "track record" of P&ID paying bribes in connection with the GSPA. P&ID has not paid any bribes in connection with the GSPA.

51.2. As to paragraph 55(2), given that the Nigerian projects and businesses that Messrs Quinn and Cahill were involved in operated using large amounts of cash, on a regular basis, and the long period of time associated with the gestation of the GSPA and then the arbitration, there is no proper basis to assert that, because of their coincidental timing, cash withdrawals constitute an alleged bribe paid in relation to the GSPA.

51.3. As to paragraphs 55(3) and 55(5), P&ID has explained that ICIL Nigeria used the cash withdrawals to pay legitimate business expenses, as explained above at paragraph 50.2. Given that 10-12 years have passed since the events in question, P&ID is not now able to identify with precision what payments were made by ICIL Nigeria or when. That is not surprising and cannot fairly be said to give rise to an inference of impropriety.

51.4. As to paragraph 55(4), the allegation that bribes were paid, and the allegation that Mr Quinn told Mr Tijani that bribes had been paid, are false, and denied.

51.5. As to paragraph 55(6), it is denied that it was not (and is not) commonplace for companies involved in large oil and gas infrastructure projects to operate using in part cash.

51.6. As to paragraph 55(7), the effect of the Nigerian Money Laundering Prohibition Act 2004 is not admitted. In any event, cash payments exceeding the stated

amounts were and are routinely made in Nigeria and are not to be regarded as inherently suggestive of bribery.

51.7. As to paragraph 55(8), it is denied that any individuals behind or associated with P&ID had a "track record" of paying bribes to Nigerian officials or that the allegations in FRN's Amended Statement of Case establish any such record.

52. Paragraph 56 is a wholly vague and unsupported piece of vexatious speculation which has no proper factual or evidential basis, and is denied. No bribes have been paid or promised to any Nigerian officials by or on behalf of P&ID.

Mr Quinn's evidence in the arbitration

53. Paragraph 57 is admitted, save that the characterisation of the arbitration clause as "purported" is denied because the clause was and is valid (as is the GSPA).

54. As to paragraph 58:

54.1. Mr Andrew and his law firm SCA Ontier LLP represented P&ID in the arbitration from September 2014, shortly after its commencement. Mr Andrew was called to the Bar of England and Wales in 1991, the Bar of the Cayman Islands in 1997, and to the Bar of the Eastern Caribbean Supreme Court in 2009 and was admitted as a Solicitor of the Supreme Court of England and Wales on 1 September 2004. Lismore Capital Limited acquired a 75% interest in P&ID in October 2017, after the Final Award had been rendered.[1]

54.2. It is admitted that Mr Shasore SAN acted for FRN during the liability stage of the arbitration proceedings. Mr Shasore is a SAN, a former Attorney General and Commissioner for Justice in Lagos State, and a Fellow of the Chartered Institute of Arbitrators.

[1] Two subsidiaries of Lismore, OLF No.1 Ltd and OLF No.2 Ltd had previously entered into agreements with P&ID in 2014 whereby they would receive a 10% share of the fruits of any arbitration award. In 2015 P&ID obtained litigation funding from another funder and the agreements with OLF No.1 Ltd and OLF No.2 Ltd were treated as abandoned. They were formally terminated in October 2017.

54.3. It is admitted that Mr Ayorinde SAN acted for FRN during the quantum stage of the arbitration proceedings. Mr Ayorinde is also a SAN, and a Fellow of the Chartered Institute of Arbitrators.

55. Paragraph 59 is noted. There is no basis for the allegation that Mr Shasore or anyone else representing FRN or involved in its defence colluded with P&ID in respect of the conduct of the arbitration, and it is noted that FRN has failed to identify with proper particularity the individuals alleged to have colluded with P&ID (other than Mr Shasore, Ms Adelore and Mr Oguine). P&ID infers that FRN has been driven to allege collusion as a device to avoid its claim being barred by s.73 of the 1996 Act (since, absent collusion, FRN would have no adequate explanation for its failure to challenge what it contends was material and untrue evidence given on behalf of P&ID). However, the allegation is without any foundation whatsoever, and denied.

55A. Paragraph 59A is denied. P&ID did not pay bribes in connection with the GSPA and did not procure anyone's silence in respect of the same.

56. As to paragraph 60:

56.1. It is admitted that P&ID served Mr Quinn's statement in February 2014. It was prepared and served at an early stage in the arbitration in response to FRN's challenge to the Tribunal's jurisdiction ("**the Preliminary Objection**"). Mr Quinn's witness statement exhibited an 85-page exhibit and an electronic copy of a video from the 3D software model of the proposed gas processing plant.

56.2. On 28 February 2014, FRN filed written submissions in response to P&ID's written submissions on the Preliminary Objection. In those written submissions, FRN objected to the submission of Mr Quinn's statement.

56.3. By a partial final award issued on 3 July 2014, the Tribunal dismissed the Preliminary Objection.

56.4. It is admitted that Mr Quinn died in February 2015. FRN's defence was served on 27 February 2015.

56.5. On 10 April 2015, the Tribunal issued its Procedural Order No. 7 regarding the timetable for the arbitration proceedings. The Order recorded that P&ID would

rely on Mr Quinn's statement at the hearing on liability, and provided that FRN should file its response by 17 April 2015. That deadline was subsequently extended to 1 May 2015.

56.6. On 4 May 2015, FRN served the witness statement of Ikechukwu Oguine in support of its Statement of Defence.

56.7. On 6 May 2015, the Tribunal issued its Procedural Order No. 9, ordering that the proceedings be bifurcated. FRN was given until 8 May 2015 to serve a statement identifying the facts stated in the evidence of Mr Quinn that it wished to challenge, together with any other facts alleged to be relevant to the question of liability.

56.8. On 12 May 2015, FRN filed a statement in which it indicated that it wished to challenge a number of facts contained in paragraphs 44-50, 50-57, 65-67 and 101 of Mr Quinn's statement.

56.9. At the hearing on 1 June 2015, FRN applied to cross-examine Mr Quinn on his statement. The Tribunal refused that application, in circumstances where Mr Quinn had died, and where P&ID had disclaimed any reliance on those parts of Mr Quinn's statement that FRN had expressed an intention to challenge.

56.10. On 17 July 2015, the Tribunal issued a partial final award on liability, in which it found that FRN had repudiated the GSPA and that P&ID was entitled to damages. The Liability Award does not refer to or place any reliance on the paragraphs of Mr Quinn's statement which FRN now alleges were perjured.

56.11. The Tribunal issued its Final Award on 31 January 2017. It found that, but for FRN's repudiation of the GSPA, P&ID would have fulfilled its obligations and it awarded damages on that basis. In finding that P&ID would have fulfilled its obligations, the Tribunal concluded that:

56.11.1. As a matter of law, the relevant question in assessing damages was not whether P&ID had performed its obligations under the GSPA before FRN repudiated it, but whether P&ID would have been able to do so had the repudiation not taken place (paragraph 44 of the Final Award).

56.11.2. Although in some cases, the fact that a party had not done anything by way of performance of the contract for three years might be evidence that it was unwilling or unable to perform, that was not the case in relation to P&ID because "[it] *would have been commercially absurd for P&ID to go to the expense of building GPFs when the Government had done nothing to make arrangements for the supply of the Wet Gas*" (paragraph 49 of the Final Award).

56.11.3. The prospective profits that P&ID stood to earn under the GSPA created a substantial financial incentive to go ahead and perform its obligations (paragraph 54 of the Final Award); and

56.11.4. There was no evidence of any legal or financial obstacles which stood in the way of P&ID performing its obligations (paragraph 55 of the Final Award).

57. Paragraph 61 is denied. Mr Quinn's statement was not false or misleading. As to the sub-paragraphs under paragraph 61:

57.1. Sub-paragraph 61(1) is denied. The GSPA had not been procured by bribes. Paragraphs 23-52 above are repeated. It is denied that Mr Quinn concealed any bribery or corruption (which did not occur) or that he made any implied representation as alleged.

57.2. It is admitted that sub-paragraph 61(2) sets out paragraph 47 of Mr Quinn's statement, but it denied that that paragraph was false or misleading as alleged in paragraph 61(3):

57.2.1. P&ID had reached an advanced stage of the preparatory engineering work.

57.2.2. The engineering design work had been commissioned by P&ID, and undertaken by sub-contractors, in relation to a proposed gas processing and propylene plant for Tita-Kuru situated near Lagos. It is admitted and averred that Tita-Kuru paid $40 million to P&ID for the design work.

57.2.3. It is admitted that P&ID and Tita-Kuru disagreed over the proposed gas processing and propylene plant because gas supply in Lagos could not be secured. The dispute was not over the quality of the design work produced. ~~A significant proportion of the design work was also capable of being used for the purposes of the GSPA, in so far as it related to gas processing, and P&ID thus acquired a large amount of detailed know-how in this regard.~~

57.2.4. It is admitted that Tita-Kuru has complained that the design work it paid for was to be used for the purposes of the GSPA. The allegation that P&ID stole the design work undertaken for Tita-Kuru is unparticularised and is denied. The position of Tita-Kuru in correspondence with the EFCC, stating that it believed that the GSPA would be entered into in its name, and that there was a disagreement between the parties when Tita-Kuru was not a party to the agreement, demonstrates that the GSPA was a genuine project.

57.2.4A. P&ID will rely on Mr Cahill's evidence in the arbitration with Tita-Kuru as necessary for its actual terms. As Mr Cahill explained, when the GSPA project was conceived it was P&ID's intention to utilise the engineering work already completed in relation to the Tita-Kuru project for the purposes of the GSPA. This changed in around mid-2009 because the Technical Review Committee of the MPR wanted the Calabar project to produce lean gas for power generation at the earliest possible time. It was therefore decided that the GSPA would provide for a commercial-grade gas stripping plant rather than a propylene plant with a chemical-grade gas stripping plant attached. As a result, much of the complex design work undertaken for the Tita-Kuru project was not required, and the intended process for extracting natural gas liquids from raw wet gas became much more straightforward. P&ID would have been able to construct the gas stripping plant under the GSPA using "off the shelf" modular construction techniques, whereby pre-constructed units would be manufactured abroad and shipped to Calabar for assembly on site. Only a small amount of further design work would have been required.

57.2.5. In the circumstances, it is denied that Mr Quinn's evidence was false or misleading.

57.3. As to sub-paragraphs (4)-(6): the allegations that Mr Quinn's statement at paragraphs 4, 42, 48, 50, 49, and 70 are also false and misleading regarding the progress made under the GSPA Project are denied, for the same reasons as stated at paragraph 57.2 above. Further:

57.3.1. A video of the 3D model of the gas processing facility was appended to Mr Quinn's statement and was provided to FRN and the Tribunal. It is denied that the only ~~picture of the technical buildings~~ model was a slide of a PowerPoint presentation.

57.3.2. There was no order as to disclosure made during the arbitration proceedings. Each party produced the documents upon which it relied. ~~There has been no obligation on P&ID to provide any further documentation.~~

57.4. Sub-paragraphs (7) and (8): It is denied that paragraph 110 of Mr Quinn's statement was false or misleading. In that paragraph, he refers to correspondence sent to the NNPC on 14 May 2010, which he says was an update on progress made by P&ID on the matters referred to in the letter referenced in paragraph 110. Furthermore:

57.4.1. P&ID had spoken to a number of possible financiers who were interested in financing the project. In any event, it would have been obvious to FRN that third party project finance had not been in fact secured, as it had failed to supply the wet gas necessary to ensure a sound economic and bankable model for the project to be presented to third party financiers, and was as a result in repudiatory breach of the GSPA.

57.4.2. ~~90% of the engineering designs for the proposed plant had been completed. That work had been undertaken as part of the work for Tita-Kuru. The work done for Tita-Kuru encompassed not just a gas processing plant but also a propylene plant and was therefore significantly more expansive and complex than was required for a stand-~~

~~alone gas processing plant. In particular: (i) the gas processing facility at Calabar envisaged by the GSPA did not include a propylene plant; and (ii) the quality of the propane envisaged in the Tita Kuru engineering drawings was higher than that required in the stand-alone gas processing facility at Calabar.~~ As to sub-paragraph (8)(ii), paragraph 57.2.4A above is repeated.

57.4.3. A 50 hectare site had been allocated to P&ID by the Cross Rivers State Government. At paragraph 109 of his Statement, Mr Quinn exhibited a letter from the Cross River State Government to P&ID which stated that approval had been granted to allocate what amounted to a 50.662 hectare site. Mr Quinn did not state that the land had in fact been purchased. This point was recognised by the Tribunal in the Final Award at paragraph 50.

58. Paragraph 62 is misconceived, and is denied. Mr Quinn's evidence was not false or misleading as alleged and neither the GSPA nor any of its terms had been procured by bribery or criminality and (in any event) Mr Quinn did not intend his evidence to be false or misleading or to conceal any bribery or criminality. Further and in any event, the parts of Mr Quinn's evidence which FRN alleges were false or misleading were of little or no relevance to the question of P&ID's willingness and ability to perform the GSPA. P&ID was willing and able to perform the GSPA and would have done so but for its repudiation by FRN. P&ID will rely in this regard on the findings of the Tribunal, as set out at paragraph 56.11 above.

59. Paragraph 63 is denied:

59.1. The evidence of Mr Quinn was not false or misleading and did not require correction, and (in any event) P&ID did not believe that to be the case. Paragraph 57 above is repeated.

59.2. Further and in any event, it is denied that the alleged falsities in the evidence of Mr Quinn (which are themselves denied) were causative of the Awards or any of them:

59.2.1. The issue of P&ID's ability and willingness to perform the GSPA was relevant only at the quantum stage.

59.2.2. The alleged falsities all pertain to matters pre-dating FRN's repudiation of the GSPA, at a time when (as the Tribunal found) it would have been "commercially absurd" for P&ID to incur significant expenditure in relation to the project. They have no sufficient relevance to the issue of P&ID's ability or willingness to perform the GSPA in the event that FRN complied with its obligations.

59.3. Accordingly, the Tribunal would have reached the same decision in its Final Award whether or not it had had before it those parts of Mr Quinn's evidence which FRN now alleges were untrue.

59.4. In support of its case that Mr Quinn's allegedly false evidence was immaterial to the outcome of the arbitration, P&ID will rely on the facts that:

59.4.1. FRN elected not to challenge the relevant parts of the evidence at the liability stage, despite being given the opportunity to do so by the Tribunal;

59.4.2. At the quantum stage, FRN similarly made little or no attempt to contend that P&ID would have been unwilling or unable to fulfil its obligations under the GSPA if it had not been repudiated, but relied instead on a legal argument (which the Tribunal rejected) that damages should be calculated on the assumption that P&ID would not have done anything more even if FRN had fulfilled its obligations (paragraphs 42-44 of the Final Award).

59A. As to paragraph 63A:

59A.1. The GSPA was not procured by bribery or criminality.

59A.2. It is denied that the discovery of any bribery (if it occurred, which is denied) would have led to the "revelation" that P&ID's proposal was not genuine or credible (which allegation is denied) or that P&ID would not have been able to perform the contract (which is also denied).

59A.3. Otherwise paragraph 63A is not admitted.

60. Further, even if (which is denied) Mr Quinn provided false or misleading evidence and such evidence was causative of the Awards or any of them, FRN had actual or constructive notice of the relevant facts during the course of the arbitration and could have raised its objection before the Tribunal, but failed to do so. Accordingly, FRN is not now entitled to rely on these matters in support of a challenge to the Awards, by virtue of s.73 of the 1996 Act.

FRN's conduct of the arbitration

61. As to paragraph 64, it is admitted that FRN was represented by Mr Shasore for the jurisdiction and liability phases of the arbitration, and by Mr Ayorinde for the quantum phase of the arbitration. It is admitted that Ms Adelore and Mr Oguine were involved in the conduct of the arbitration and in providing instructions to FRN's external lawyers on behalf of the MPR and NNPC respectively, but it is denied (if it is alleged) that they had sole responsibility for the same. As to the summary in sub-paragraphs (1)-~~(3)~~(5):

61.1. P&ID did not collude with Mr Shasore or anyone else. Without prejudice to the burden of proof, P&ID infers that the reason Mr Shasore did not challenge the relevant parts of Mr Quinn's evidence was that: (i) he did not consider the evidence to be material to the issues of jurisdiction or liability; and/or (ii) he did not have any sufficient basis to challenge the evidence (both of which conclusions would have been correct).

61.2. Paragraph 64(2) is admitted since the GSPA was not procured by bribes, Mr Quinn's evidence was not perjured, and P&ID was willing and able to perform the GSPA. However, if and in so far as there were any grounds for raising an objection in relation to Mr Quinn's evidence or P&ID's willingness or ability to perform the GSPA, Mr Shasore could reasonably have been expected to have raised an appropriate objection in the course of the arbitration. Paragraph 60 above is repeated.

61.3. As to paragraph 64(3), paragraph 61.2 above is repeated *mutatis mutandis*. Further, the allegation that the Tribunal made a finding in its Liability Award that P&ID was ready and able to perform the GSPA is misconceived, and denied. The

Tribunal made no such finding in its Liability Award. As set out in paragraph 56.11 above, the finding that P&ID was willing and able to perform was made in the Final Award, and Mr Ayorinde could have presented arguments against it in the course of the quantum hearing, but did not do so.

61.4 Paragraph 64(4) is denied.

61.5 As to paragraph 65(5):

61.5.1. P&ID did not bribe or collude with anyone in order to obtain FRN Privileged Documents (or at all). While some FRN Privileged Documents were provided to P&ID during the arbitration by individuals representing FRN or third parties, this was not at P&ID's request. P&ID's understanding was that the documents were provided to it or third parties voluntarily. Further, and in any event, P&ID did not obtain any information as a result of receiving any FRN Privileged Documents which was capable of assisting its pursuit of its claims or which gave it any advantage in the arbitration (and it is noted that FRN has not identified any information which would have been useful to P&ID in that sense).

61.5.2. It is not admitted that the disclosure of FRN Privileged Documents was unlawful in the respects alleged, but if it was then P&ID was not aware that it was. In any event, the relevance of the alleged unlawfulness is not understood, and denied.

61.5.3. Otherwise, paragraph 65(5) is denied.

62. As to paragraphs 65, 66 and 67, ~~while~~ the procedural steps taken in the arbitration are a matter of record and are not disputed by P&ID~~, pending full disclosure by FRN (including disclosure of all its communications with its internal and external legal advisors and representatives), P&ID does not know why FRN conducted the arbitration in the way that it did, nor why deadlines were not met by FRN, and makes no admissions in that regard~~. The position of FRN's lawyers during the arbitration was generally that they had difficulty in obtaining instructions from FRN. P&ID's understanding (then as now) was that FRN recognised that it had no good defence to the claim, and that FRN's

lawyers (including Mr Shasore) were doing the best they could with limited instructions. The documents disclosed by FRN on 29 October 2021 make it abundantly clear that this was indeed the case.

63. As to paragraph 68, whatever strategic or tactical decisions were taken by FRN, whether as a result of the advice of Mr Shasore or not, such strategic or tactical decisions were entirely a matter for FRN, and nothing to do with P&ID. Further, it is denied that FRN was precluded from disputing P&ID's willingness and ability to perform the GSPA at the quantum stage. FRN was expressly advised on multiple occasions (including by Mr Shasore, Ms Adelore and Stephenson Harwood) to instruct one or more experts to investigate these matters with a view to disputing them at the quantum stage, but it chose not to do so because it was unwilling to commit the necessary resources. ~~As already pleaded by P&ID, pending full disclosure by FRN, P&ID does not know what the reasons were for the strategic or tactical decisions taken by FRN in the arbitration.~~

64. Paragraph 69 is admitted as a partial summary of what occurred at the Liability Hearing on 1 June 2015. P&ID will rely on the transcript of the hearing as necessary.

65. Paragraph 70 is admitted as a partial summary of the Liability Award. It is averred that Mr Shasore took a large number of points in defence of the claim on liability, as is apparent from his 26-page written submission served in advance of the hearing on liability which occurred on 1 June 2015, and the terms of the Liability Award itself (see paragraphs 41 to 77, points (a) to (j)). Furthermore, the paragraphs of Mr Quinn's evidence which FRN alleges are perjured were not referred to or relied upon by the Tribunal in the Liability Award.

No collusion between P&ID and Mr Shasore

66. Paragraph 71, which contains a sweeping allegation of an alleged "covert arrangement" with Mr Shasore and/or other unspecified individuals, is unparticularised and P&ID reserves its right to have the paragraph struck out. Without prejudice to that contention, the allegation by FRN of a conspiracy to defraud FRN is denied because it is not true. As to the sub-paragraphs under paragraph 70 and the alleged "indicators of fraud", no admissions are made as to the relevance of that term, and they are in any event denied.

67. P&ID avers that the conduct of Mr Shasore during the course of the arbitration was inconsistent with his having entered into any collusive arrangement with P&ID as alleged by FRN. By way of example:

67.1. On 3 October 2013, Mr Shasore on behalf of FRN filed an eight-page Notice of Preliminary Objection, alleging that the GSPA was illegal and void under Nigerian law. Had that Objection been successful, P&ID's claim would have been dismissed and P&ID would have recovered nothing.

67.2. On 24 January 2014, Mr Shasore on behalf of FRN filed 10 pages of written submissions in support of FRN's Preliminary Objection. On 28 February 2014, Mr Shasore also filed a Written Reply to the Claimant's Written Submissions on the Preliminary Objection.

67.3. On 27 February 2015, Mr Shasore filed on behalf of FRN its defence on liability. In that statement, Mr Shasore asserted more than 11 separate legal defences to liability, including that the GSPA was void as it was illegal or contrary to public policy.

67.4. On 4 May 2015, Mr Shasore filed on behalf of FRN a witness statement from Mr Oguine in support of FRN's Defence to P&ID's claim.

67.5. On 12 May 2015, Mr Shasore filed on behalf of FRN a statement of the facts challenged by FRN in the evidence of Mr Quinn.

67.6. On 28 May 2015, Mr Shasore filed 26 pages of written submissions for the hearing on liability.

67.7. On 1 June 2015, Mr Shasore attended the hearing on liability. At that hearing, Mr Shasore applied to cross-examine P&ID's witnesses; this application was refused. Mr Shasore also advanced orally FRN's defences to liability.

67.8. On 12 June 2015, Mr Shasore filed a further 10 pages of reply submissions after the liability hearing, advancing further submissions in support of FRN's defences to liability.

67.9. While Mr Shasore had conduct of the arbitration on the part of FRN, FRN applied to the English Court to set aside the Liability Award. P&ID reserves the right to plead further in relation to Mr Shasore's involvement in the application to the English Court once FRN provides full disclosure of the instructions and advice given in relation to that application. Mr Shasore provided evidence in support of that application, and P&ID infers that he also assisted in preparing and advancing FRN's application to set aside the Liability Award.

67.10. Furthermore, while Mr Shasore had conduct of the arbitration, FRN applied to the Nigerian Court to set aside the Liability Award. Mr Shasore had the conduct of that application, and issued the Originating Motion in relation to it. Mr Shasore also applied to the Nigerian Court: (i) on 25 February 2016, to serve P&ID out of the jurisdiction; (ii) on 5 April 2016, to restrain the parties from continuing with the arbitral proceedings; and (iii) on 9 May 2016, to set aside the Tribunal's Procedural Order on seat and remove the arbitrators. Mr Shasore made oral submissions to the Nigerian Court at a hearing on 24 May 2016, following which the Nigerian Court purported to make an order setting aside the Liability Award.

67.11. While FRN sought to set aside the Liability Award in the Nigerian Court, Mr Shasore made submissions to the Tribunal that it should not determine the issue of the seat of the arbitration and should defer to the Orders of the Nigerian Court. This application was opposed by P&ID. The Tribunal rejected this request, and determined that the seat of the arbitration was London and therefore the Nigerian Courts had no supervisory jurisdiction.

67.12. On 29 October 2021 FRN disclosed a substantial number of communications between Mr Shasore and FRN, and internal communications within the FRN, relating to the conduct of the arbitration. Those documents are only consistent with Mr Shasore acting in good faith and to the best of his ability in the interests of FRN. They also contain no evidence that Ms Adelore, Mr Oguine or anyone else involved in FRN's defence of the arbitration acted knowingly against the interests of FRN as alleged or at all.

68. P&ID pleads as follows in relation to the sub-paragraphs of paragraph 71:

68.1. Sub-paragraph 71(1): P&ID has no knowledge of the alleged payments made to Ms Adelore and Mr Oguine.

68.2. Sub-paragraph 71(2): P&ID did not pay bribes in relation to the GSPA.

68.3. Sub-paragraph 71(3): ~~P&ID is not currently privy to FRN's strategy and tactics for defending the arbitration.~~ It is denied that Mr Shasore or those instructing him knowingly acted contrary to the interests of FRN as alleged or at all. Paragraph 67 above is repeated. It is averred that Mr Shasore's persistent and wide-ranging attempts to have the proceedings terminated and/or determined in FRN's favour and/or to have the Liability Award set aside, as summarised above, and the totality of the communications between Mr Shasore and the FRN, and within the FRN, disclosed by FRN on 29 October 2021, are manifestly inconsistent with FRN's case and demonstrates that there was no collusion with P&ID. It is noted that, by its deletion of the last sentence of sub-paragraph 71(3), FRN has accepted that the conduct of Mr Shasore was consistent with honesty.

68.3A. Sub-paragraph 71(3A): the fact that certain FRN Privileged Documents were shared with P&ID was not a consequence of any improper conduct by P&ID and (in any event) cannot give rise to any inference that P&ID colluded with Mr Shasore or anyone else with a view to ensuring that FRN did not seek disclosure or that Mr Quinn's evidence was not challenged, or that FRN's defence was impeded in any other (unspecified) way.

68.4. Sub-paragraph 71(4): P&ID has no knowledge of the alleged payments into Mr Shasore's bank account:

68.4.1. It is admitted that NWMAS was a company controlled by Messrs Quinn and Cahill. The $10,000 withdrawal referred to at paragraph 71(4)(iv)(2) was unrelated to P&ID or the GSPA, and was for NWMAS's own business purposes.

68.4.2. It is admitted that Mr Nolan knew Messrs Quinn and Cahill, and has worked with them on different projects in Nigeria, but P&ID has no knowledge of the withdrawals from Mr Nolan's account.

68.4.3. So far as P&ID was concerned, Mr Nolan's only involvement with P&ID was in opening P&ID Nigeria's bank account in Nigeria and being a co-signatory on that account.

68.4.4. It is admitted that Anekperechi Nworgu worked as an accountant for P&ID and made cash withdrawals from time to time from ICIL Nigeria. Such cash withdrawals had nothing to do the GSPA or P&ID.

68.4.5. It is admitted that Nancy Nwabia is likely to be a reference to Nancy Bello, who worked as an accountant for ICIL Nigeria.

68.5. Sub-paragraph (5): ~~The reference to and summary of the letter of 17 July 2014 to Mr Adoke is admitted. As to the reference to Mr Shasore allegedly failing to carry out any proper investigation and the reference to what "any honest advocate" would do, P&ID can only state that as far as it was aware, Mr Shasore acted with propriety and did his best to defend the case and subsequently to have the Liability Award set aside, including on the basis that Mr Shasore had been unable to cross-examine P&ID's witnesses. Pending full disclosure by FRN, P&ID does not know what enquiries were undertaken by FRN, what instructions were given by FRN to Mr Shasore, and which strategic and tactical decisions in the arbitration were taken by FRN. The obvious inference as to what prompted Mr Shasore to write the letter he did to Mr Adoke is that FRN knew it had no sound defence to the claim, and the wise course was to seek to settle it for an amount which would be less than the full value of a likely Award.~~ The letter dated 17 July 2014 is admitted. FRN's citation has been taken out of context and P&ID will rely on the letter for its full terms. In particular, Mr Shasore informed Mr Adoke that "*In a series of correspondence to MPR, we requested for information and documentation to enable us to prepare a Defence to this matter*" and referred to "*our letter dated 12th May 2014 and our several correspondence with MPR seeking data documents and/or information with which to defend*", which had not been answered. It is also to be noted that on 14 August 2013 FRN had obtained advice from another independent SAN, Mr Alegeh, who did not identify the defence which FRN now contends Mr Shasore dishonestly failed to advance.

68.6. Sub-paragraph (6): ~~No admissions are made as to how Mr Shasore was appointed, and who was involved in his appointment. These are not matters to which P&ID was privy.~~ It is denied that Mr Shasore was appointed by Mr Adoke. He was appointed by the MPR, with the approval of Mr Adoke. The allegation that Mr Adoke has been charged with involvement in a separate alleged fraud relating to the OPL 245 oil well (a charge which P&ID understands is being defended) is irrelevant and should be struck out.

68.7. ~~No admissions are made as to sub-paragraph (7).~~ As to sub-paragraph (7), it is admitted that the MPR agreed to pay Twenty Marina a fee of around US$2 million for conducting the arbitration. ~~In any case a~~ A comparison between Mr Shasore's fees for appearing in the arbitration and the average salary of a government lawyer is irrelevant since Mr Shasore was not a government lawyer but was an eminent private practitioner. In or around July 2013, Ms Belgore, an assistant legal adviser at the MPR, prepared a memorandum for Ms Adelore in which she advised that Twenty Marina's fees were "*not out of place*" and "*fairly reasonable*" and "*strongly recommend[ed] payment of the fees to enable him to begin work on preparing a robust defence*". However, nothing was paid to Twenty Marina until 3 November 2014, when it was paid approximately US$1.2 million. The balance of the fees was requested on 8 June 2015 but, despite repeated requests and demands from Twenty Marina, does not appear ever to have been paid.

68.8. Sub-paragraph (8): No admissions are made as to the Nigerian government's "usual practice" (and sub-paragraph (6) above is repeated as regards the appointment of Mr Shasore), but the ~~The~~ allegation that the conduct of the arbitration was kept in-house at the MPR is ~~not admitted~~ denied. P&ID's understanding is that were a number of different Nigerian bodies involved in the arbitration as appears from, *inter alia*:

68.8.1. A letter from Mr Shasore to the Tribunal dated 9 January 2015 in which he stated that it was important to consult with the Minister of Justice and that there was a need for "*inter-departmental and multi-level consultations*".

68.8.2. The involvement of Mr Oguine, a lawyer at the NNPC, who filed evidence for the Liability Hearing.

68.8.3. The witness statement of Ms Adelore dated 22 December 2015 filed in the English Court, in which she stated (at paragraphs 16 to 17) that the chain of command for the conduct of the arbitration and directives pertaining to it was always from the Attorney General to the MPR.

68.8.4. The witness statement of Mr Shasore dated 15 January 2016, also filed in the English Court, in which he stated (at paragraph 7) that, as external counsel, he was obliged to discuss all strategy and conduct of FRN's defence with the Attorney General, and that all instructions are obtained from the Attorney General or under his directions.

68.8.5. The involvement of multiple different people (as many as 20) from different organs of FRN, including the Minister of State for Petroleum Resources and Attorney General Malami, at the settlement negotiations which occurred in London on 16 May 2017.

68.8.6. The documents disclosed by FRN on 29 October 2021 make clear that the arbitration was extensively discussed between representatives of the MPR, the NNPC and the Attorney General's office, and that Mr Shasore was in contact with all three emanations of the FRN in the course of the proceedings.

69. Sub-paragraph (9) is denied: ~~It is not admitted that Twenty Marina Solicitors had no background in litigation.~~ Ajumogobia & Okeke were involved in representing FRN in the arbitration throughout the period when Mr Shasore was instructed. In addition to Mr Shasore himself, FRN was represented in the arbitration by a team of lawyers including Ms Lateefat Hakeem-Barare (who also worked at Ajumogobia & Okeke) and Ms Safiat Kekere-Ekun, both of whom had experience of litigation and arbitration. ~~Otherwise no admissions are made in relation to this paragraph, the relevance of which is, in the circumstances, denied.~~

70. Sub-paragraph (10) is denied: ~~P&ID has no knowledge of these matters, and does not admit them, or their relevance.~~ Mr Shasore did not refuse to meet with the Attorney

General on the basis that he had always liaised with the MPR since commencement of the proceedings. On 1 June 2016 Twenty Marina had written to the Minister for Petroleum Resources, Dr Kachikwu, seeking urgent instructions by 3 June 2016 as to whether FRN would continue to participate in the arbitration in circumstances where the Federal High Court had purported to set aside the Liability Award. On 6 June 2016 (after the deadline set by the Tribunal) Ms Adelore responded, stating that the Attorney General had taken over the management of the case and that Mr Shasore should "*liaise with him accordingly*". On 8 June 2016 Mr Shasore wrote to Ms Adelore expressing his view that the MPR's conduct (in failing to provide instructions and referring Twenty Marina to a different agency of the FRN) was "*unacceptable and unconscionable*" and that "*any internal change in the management of the arbitral proceedings should be communicated to counsel and [it is not] for counsel to be persistently chasing the Ministry for instructions*". Further, as recorded in a note from Mrs Maimuna Lami Shiru dated 17 June 2016, Mr Shasore said he could meet the Attorney General in the first week of July 2016. It is inferred that Mr Malami deliberately misrepresented the position to the Vice-President with a view to blaming Mr Shasore for the unsatisfactory outcome of the arbitration when he had no grounds to do so.

71. As to paragraph 72, P&ID has no knowledge of the alleged payments, which are not admitted. In so far as they were made, the payments had nothing to do with P&ID.

72. As to paragraph 73, it is admitted that Mr Shasore, Ms Adelore and Mr Oguine attended a settlement meeting in London on 21 November 2014. The negotiations were inconclusive.

72A. As to paragraph 73A:

72A.1 It is not admitted that Mr Shasore made the alleged payment to Mr Alegeh or (if he did) why he did so, but it is denied in any case that the alleged payment had anything to do with P&ID.

72A.2 It is also denied that there is any basis for the suggested inference that the payment was in return for Mr Alegeh not seeking to involve himself in the arbitration. Without prejudice to the generality of that, so far as P&ID is able to determine, the MPR proposed to the NNPC that Mr Alegeh be retained alongside Mr Shasore in October 2013. The NNPC agreed on the understanding

that Mr Alegeh would in due course replace Mr Shasore so that the NNPC would not have to pay Mr Shasore's fees. However, the MPR did not agree to this, and the instruction of Mr Alegeh therefore did not ultimately proceed.

73. As to paragraph 74, it is denied that there can be no honest explanation for the payments alleged in paragraph 72, although P&ID does not know why the payments were made (if they were). It is in any event denied that the payments were connected with any corrupt or collusive arrangement between P&ID and Mr Shasore or anyone else. No such arrangement was ever made.

74. Paragraph 75 is denied. In particular, it is specifically denied that, if there was no collusion ~~between P&ID and Mr Shasore~~ (which there was not), Mr Shasore and FRN could not with reasonable diligence have raised any complaint in relation to Mr Quinn's evidence during the arbitration. They plainly could have done, and s.73 of the 1996 applies: paragraph 60 above is repeated.

74A. The propositions of Nigerian law in paragraph 75A are admitted, although their relevance is denied.

Quantum phase of the arbitration

75. Paragraph 76 is admitted. Mr Ayorinde replaced Mr Shasore in July 2016, approximately a year after the Liability Award and eight months after Mr Malami became FRN's Attorney General. Before his replacement by Mr Ayorinde, Mr Shasore was involved in filing various challenges to the Liability Award as set out at paragraph 67 above and he undertook a number of actions to ensure that FRN put itself in the best possible position to defend itself at the eventual quantum hearing, including repeatedly urging FRN to instruct appropriate experts (which advice FRN did not follow) Mr Shasore also advised FRN after the Quantum Award to challenge that Award in the courts and to carry out a "*comprehensive audit*" into the overall situation. P&ID will say that such acts are consistent only with Mr Shasore acting honestly in the interests of FRN and inconsistent with any collusive arrangement.

76. ~~As to paragraph 77, pending disclosure by FRN, no admissions are made as to the strategic and tactical decisions made by FRN following the appointment of Mr Ayorinde, and the advice he gave about the conduct of the case. It is admitted that the~~

~~Tribunal in its Liability Award referred to parts of the evidence of Mr Quinn, which had not been relied on by P&ID in submissions and which had not been challenged by FRN. It is denied that the evidence of Mr Quinn was perjured.~~ Paragraph 77 is denied. In particular it is specifically denied that (1) P&ID colluded with Mr Shasore or anyone else involved in the arbitration; (2) the Tribunal made any determinations as a result of any alleged collusion; (3) the Tribunal made a finding in the Liability Award that P&ID was ready and able to perform the GSPA; and (4) Mr Ayorinde was unable to challenge such a finding. It was open to FRN to contend at the quantum hearing that P&ID was unwilling or unable to perform the GSPA but FRN elected not to commit resources to investigating these matters despite being repeatedly advised to do so.

77. As to paragraph 78, it is denied that the findings of the Tribunal on damages were caused by the allegedly perjured evidence. Paragraph 65 above is repeated.

78. No admission is made to paragraph 79. Paragraph 61.3 above is repeated.

FRN Privileged Documents

78A. Paragraph 79A is admitted, except that:

78A.1. It is denied that there was anything improper about the timing of P&ID's notification regarding the FRN Privileged Documents.

78A.2. Ignoring duplicates, the number of FRN Privileged Documents was 61, not 164.

78A.3. P&ID did not consider the FRN Privileged Documents to be privileged or confidential to FRN either as at 29 October 2021 or when they were first provided to P&ID. The documents were provided to FRN in case FRN wished to assert privilege or confidentiality in the documents. In the event, FRN asserted privilege in only 13 documents, but in all bar 2 cases it had itself disclosed identical or substantially identical copies of the documents.

78B. As to paragraph 79B, it is admitted that P&ID was provided with the FRN Privileged Documents. The content of the documents speaks for itself. It is denied that P&ID paid bribes or entered into any corrupt arrangements in order to obtain the documents. As

far as P&ID understood, the documents were provided to it or to third parties voluntarily.

78C. As to paragraph 79C, P&ID will rely on its letter of 30 December 2021 for its actual terms.

78D. The communications referred to in paragraphs 79D and 79E are admitted. P&ID does not know the identity of Tokunbo James.

78E. Paragraph 79F is denied. P&ID is not aware of having been provided with any other FRN Privileged Documents and has not destroyed or withheld such documents in order to conceal any wrongdoing. Without prejudice to the generality of that:

78E.1. As to sub-paragraph (1), Mr Murray was concerned to delete emails he had received because he feared that the Nigerian authorities might raid P&ID's or ICIL's offices and/or bring prosecutions on trumped-up charges as retaliation for bringing the arbitration claim (as eventually happened). He did not ask Mr Quinn or anyone outside Nigeria to delete any emails.

78E.2. Save that it is admitted that documents that were not relevant to the arbitration against FRN, or which were otherwise of no relevance to any ongoing business activities, were disposed of, sub-paragraph (2) is denied.

78E.3. Sub-paragraph (3) is denied. There was no such bribery, and it is denied in any event that the alleged bribery, if it had occurred, would give rise to an inference that P&ID had destroyed or concealed material relating to the FRN Privileged Documents.

78F. As to paragraph 79G:

78F.1. It is denied that P&ID has withheld any information relating to the provision of the FRN Privileged Documents. P&ID has provided all the information it is able to provide, in accordance with the Consent Order dated 7 February 2022.

78F.2. Otherwise, paragraph 79G is denied. In particular it is specifically denied that there is any basis to infer that FRN Privileged Documents were shared by Mr Shasore or anyone working for him or any unidentified individuals involved in

the conduct of the arbitration. As to the last sentence, paragraph 78E above is repeated. It is denied that any privileged or confidential information was shared with P&ID orally or that there is any basis for inferring that it was.

78G. As to paragraph 79H, it is denied that P&ID knew that the FRN Privileged Documents had been shared wrongfully, if they were (which is not admitted).

78H. As to paragraph 79I:

78H.1. The first sentence is admitted. P&ID's legal representatives did not know that P&ID had been or was being provided with any documents or information improperly (if they were, which is not admitted), or that it had obtained any documents or information unlawfully (which it had not). P&ID's legal representatives were not under any duty to make any disclosure to FRN or the Tribunal (and the contrary does not appear to be alleged).

78H.2. The second sentence is denied. There was no bribery in connection with either the GSPA or the FRN Privileged Documents. Further and in any event, it is denied that the disclosure of information relating to the obtaining of FRN Privileged Documents would have led to the discovery of any bribery in connection with the GSPA, if it occurred (which it did not). FRN's case as to the alleged consequences of the provision of the FRN Privileged Documents to P&ID, as set out in paragraphs 79I-79L and 80(5), entails a series of contrived and incoherent attempts to identify a theory of causation linking P&ID's receipt of the FRN Privileged Documents to the Awards. However, there plainly is no such causative link. The Awards did not in any sense result from the provision of the documents, or any other information, to P&ID.

78I. Paragraph 79J is denied in its entirety. P&ID did not obtain any information from FRN Privileged Documents or elsewhere which gave it any improper or unfair advantage in the arbitration (and it is noted that FRN has not identified any such information), and did not improperly influence or seek to influence FRN's conduct of the arbitration.

78J. Paragraph 79K is misconceived, and denied. It was self-evident that FRN did not consider that the GSPA had been procured by bribery or that Mr Quinn had given

perjured evidence, otherwise it would inevitably have raised those arguments in the arbitration. Paragraph 78H.2 above is repeated.

78K. Paragraph 79L is also misconceived, and denied. Paragraphs 78A-78H above are repeated.

FRN's s.68 challenge

79. As to paragraph 80, it is denied that the Awards were procured by fraud as alleged or at all. As to each of the sub-paragraphs:

79.1. As to paragraph 80(1), it is denied that the GSPA was procured by unlawful bribes or promises of future bribes, or the concealment of the same (and it is denied, if it is alleged, that P&ID would have been under a duty to disclose any such bribery during the arbitration if it had occurred). Paragraphs 23-52 above are repeated.

79.2. Paragraph 80(2) does not appear to advance a coherent allegation of fraud, independent of the allegation of perjury in paragraph 80(3). In any event, it is denied. P&ID entered the GSPA on the basis that it was willing and able to perform its side of the bargain. It is denied that it commenced and pursued the arbitration with a view to extracting money from FRN by a corrupt settlement.

79.3. Paragraph 80(3) is denied. Mr Quinn did not give any perjured evidence. Further and in any event, none of the Awards were procured by the allegedly perjured evidence on which FRN relies. The Tribunal would have reached the same decisions in each of the Awards whether or not it had had before it the disputed parts of Mr Quinn's evidence. There was also no bribery or criminality, as set out above. Further: (1) the allegation that the outcome of the arbitration would have been different if FRN or the Tribunal had known of the alleged bribery is irrelevant in the absence of a duty to disclose the alleged bribery/criminality, which is not alleged to have existed and did not exist; and (2) the allegation that the discovery of the alleged bribery/criminality would have revealed that P&ID was unable or unwilling to perform the GSPA is a *non sequitur*, and denied: paragraph 59A.2 above is repeated.

79.4. Paragraph 80(4) is denied. P&ID did not collude with Mr Shasore or anyone else as alleged or at all. Further, in circumstances where the Awards were not procured by any false evidence of Mr Quinn, the alleged collusive agreement not to challenge Mr Quinn's evidence also cannot have been material to or causative of any of the Awards.

79.5. Paragraph 80(5) is denied. P&ID did not collude with anyone to obtain privileged or confidential documents or information belonging to FRN, and P&ID's receipt of FRN Privileged Documents did not cause P&ID to continue with its claim or give it any improper or unfair advantage, nor did it cause the Awards to be made. Paragraphs 78A-J and 79.3 above are repeated.

80. Paragraph 81 is denied. P&ID did not commit any fraud, and did not obtain any of the Awards as a result of any frauds.

81. Paragraph 82 is denied for the reasons set out herein. Further:

81.1. It is specifically denied that the allegation that the GSPA was procured by bribery (which is denied) would, if proved, mean that the Awards had been obtained by fraud or procured in a way contrary to public policy for the purposes of s.68(2)(g). It is also averred that only English public policy falls to be considered under that provision.

81.2. If the Court were to find that (contrary to P&ID's case) the Awards or any of them were obtained by fraud or procured in a way contrary to public policy, it is denied that setting aside the relevant Award(s) would be the appropriate remedy. The appropriate course in those circumstances would be to remit the Award(s) to the Tribunal, in part or in whole, for reconsideration.

82. Paragraph 83 is denied. Paragraph 60 above is repeated.

83. Paragraph 84 is denied for the reasons set out herein.

FRN's s.67 challenge

84. Paragraph 85 is denied. The Tribunal did not lack substantive jurisdiction.

85. Save for the word "purported", which is denied, paragraph 86 is admitted.

86. As to paragraph 87:

86.1. It is admitted and averred that there was a government circular in force at the time of the GSPA which referred to the Regional Centre of International Commercial Arbitration, Lagos (the "**Centre**") and the Centre's Model Arbitration Clause. According to the Circular, the Model Arbitration Clause provided that *"Any dispute, controversy or claim arising out of or relating to this contract or the breach, termination or invalidity thereof, shall be settled by arbitration in accordance with the Rules for Arbitration of [the Centre]."* Furthermore, the circular provided that *"Parties may wish to add the following… (c) The place of arbitration shall be…(town or country)".* It is admitted that Article 20 of the GSPA, which incorporated the Rules of the Nigerian Arbitration and Conciliation Act, differed from the Model Arbitration Clause.

86.2. It is denied that the circular was in mandatory terms, or that it "reflected" a mandatory policy that the seat of any arbitration be in Nigeria. To the contrary, the terms of the circular were expressly permissive, not mandatory. Furthermore, in the arbitration proceedings when the issue of the seat of the arbitration was relevant, Nigeria did not contend that the arbitration clause was invalid or departed from any required clause.

86.3. Otherwise, paragraph 87 is not admitted. In particular it is not admitted that an arbitration conducted under the rules of the Centre would necessarily have had its seat in Nigeria.

87. Paragraph 88 is denied. P&ID did not induce Ms Taiga to depart from the terms of the model clause, whether fraudulently or at all. Further:

87.1. The allegation that P&ID sought to ensure that any arbitration took place outside the supervision of the Nigerian Government and Courts is not understood. In particular, it is not understood in what sense an arbitration in Nigeria would have been "supervised" by the Nigerian Government, or why it is alleged that P&ID would have wished to perpetrate a fraud on a tribunal seated in London and supervised by the English Courts in preference to a tribunal seated in Nigeria. In any event, the allegation is denied.

87.2. Clause 20 of the GSPA was approved not only by Ms Taiga but also by (a) the Group Managing Director of the NNPC, to whom the final version of the GSPA was circulated on 15 January 2010, (b) the Permanent Secretary, who approved the GSPA for execution on 21 January 2010. The terms of the signed GSPA were also reviewed by the Director of Legal for the NNPC, Professor Omorogbe, who provided comments on the agreement in a letter dated 9 June 2010, but did not raise any concerns in relation to the arbitration clause.

88. As to paragraph 89:

88.1. No admission is made as to whether the arbitration agreement is governed by Nigerian law or English law.

88.2. The second sentence of paragraph 89(1) is denied. As set out at paragraph 35 of the Jurisdiction Award, and as was not in dispute, Article 21(1) of the Arbitration Rules scheduled to the Nigerian Arbitration and Conciliation Act provides that *"The arbitral tribunal shall have the power to rule on objections that it has no jurisdiction, including any objections with respect to the existence or validity of the arbitration clause".* The relevance of this allegation is denied in any event in circumstances where FRN's claim is before the English Courts.

88.3. It is denied that the arbitration agreement was null and void on the basis of English law. There was no fraud whether in relation to the arbitration agreement or at all.

P&ID's s.66 Application

89. In the premises, paragraph 90 is denied. The Tribunal had jurisdiction to make the Awards, and the enforcement of the Final Award would not be contrary to public policy. Accordingly, P&ID should be at liberty to enforce the Final Award in accordance with s.66 of the 1996 Act and the Order of Butcher J dated 26 September 2019.

~~**ANDREW STAFFORD QC**~~
~~**NICHOLAS CHERRYMAN**~~
~~**NATHANIEL BARBER**~~
~~**Kobre & Kim (UK) LLP**~~

~~**ALEXANDER MILNER**~~
~~**Fountain Court Chambers**~~

~~6 November 2020~~

ALEXANDER MILNER
MAX EVANS
Fountain Court Chambers

9 March 2022

Statement of Truth

P&ID believes that the facts stated in this Amended Statement of Case are true.

P&ID understands that proceedings for contempt of court may be brought against anyone who makes, or causes to be made, a false statement in a document verified by a statement of truth without an honest belief in its truth.

Signed: 

Name: Nicholas Charles Cherryman

Position: Partner, Kobre & Kim (UK) LLP

Date: 9 March 2022