



ABN: 27 128 806 977

Half-Year Financial Statements
31 December 2009

RIVIERA RESOURCES LIMITED

ABN 27 128 806 977

INTERIM FINANCIAL STATEMENTS FOR THE SIX MONTHS ENDED 31 DECEMBER 2009

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RIVIERA RESOURCES LIMITED

ABN 27 128 806 977

INTERIM FINANCIAL STATEMENTS FOR THE SIX MONTHS ENDED 31 DECEMBER 2009

CORPORATE DIRECTORY

This half-year statements covers Riviera Resources Limited (“the Company” or “Riviera”) during the half-year ended the 31 December 2009. The Company’s functional and presentation currency is AUD (\$).

OFFICERS	Mr Mark Foster Mr Philip Re Mr Paul Lloyd Mr Nicholas Revell	(Non-Executive Chairman) (Managing Director/ Company Secretary) (Non-Executive Director) (Non - Executive Director)
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REGISTERED OFFICE	Level 1, 322 Hay Street SUBIACO WA 6008
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SOLICITORS	Steinepreis Paganin Lawyers and Consultants Level 4, Next Building 16 Milligan Street PERTH WA 6000
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AUDITORS	Bentleys Level 1, 12 Kings Park Road WEST PERTH WA 6005
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SHARE REGISTRY	Advanced Share Registry Ltd Unit 2 150 Stirling Highway NEDLANDS WA 6009 Telephone: (08) 9389 8033 Facsimile: (08) 9389 7871
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PRINCIPAL PLACE OF BUSINESS	Level 1, 322 Hay Street SUBIACO WA 6008 Telephone: (08)9388 9744 Facsimile: (08) 9388 9755
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WEBSITE	www.rivieraresources.com.au
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RIVIERA RESOURCES LIMITED

ABN 27 128 806 977

INTERIM FINANCIAL STATEMENTS FOR THE SIX MONTHS ENDED 31 DECEMBER 2009

DIRECTORS' REPORT

Your directors submit the financial report of the Company for the half-year ended 31 December 2009.

Directors

The names of directors who held office during or since the end of the half-year:

Mr Mark Foster

Mr Philip Re

Mr Paul Lloyd

Mr Nicholas Revell

Company Secretary

The following person held the position of company secretary during, or since the end of the financial period:

Philip Re

Review of Operations

During the period, Australian gold and base metal exploration company Riviera Resources Limited ("Riviera") completed a Reverse Circulation (RC) drill program on its 100% owned Three Sisters Project located 250km south of Charters Towers in Central Eastern Queensland. The aim of the drill program was to further define and confirm previously completed field exploration that identified a 'Gold Corridor'.

A total of 23 holes for 1,501 metres were completed in two areas. The drilling was designed to test for epithermal gold mineralisation beneath transported cover at an average depth to 67 metres. All results have been received and no significant results have been reported.

A third area is still open along the geochemical anomalous trend with further drilling planned. The company is confident that the systematic exploration approach applied to the Three Sisters Project has identified geological drill targets and the project will be reviewed upon completion of the drilling of Area 3.

On the 22 October 2009 the Company announced a 1 for 1 entitlement offer. The offer closed on 19 November 2009 raising AUD\$1,192,000 before issue costs.

The Entitlement Issue was strongly supported by the Company's shareholders, with applications subscribing for 23,840,000 Company shares, representing a take-up of 92%. The shortfall was taken up by the underwriter in accordance with the terms of the underwriting agreement to raise a further \$108,000.

In addition, Riviera completed a placement to sophisticated investors to raise \$500,000 through CPS Securities Pty Ltd.

RIVIERA RESOURCES LIMITED

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INTERIM FINANCIAL STATEMENTS FOR THE SIX MONTHS ENDED 31 DECEMBER 2009

DIRECTORS' REPORT

Riviera is continuing to actively review a number of investment opportunities to maximise shareholder value. The Company is in excellent financial position. The Company will continue to monitor market conditions and take advantage of investment opportunities that arise.

Competent Persons: The information within this report relating to exploration activities on the Company's projects is based on information compiled by Nicholas Revell who is a member of the Australasian Institute of Mining and Metallurgy. Mr Revell has sufficient experience which is relevant to the style of mineralisation and type of deposit under consideration and to the activity which he is undertaking to qualify as a Competent Person as defined in the 2004 Edition of the 'Australasian Code for Reporting of Exploration Results, Mineral Resources

Auditor's Declaration

The lead auditor's independence declaration under section 307C of the *Corporations Act 2001* is set out on page 6 for the half-year ended 31 December 2009.

This report is signed in accordance with a resolution of the Board of Directors.

Director : Philip Re



Dated this 25 Day of February 2010

To The Board of Directors

Auditor's Independence Declaration under Section 307C of the Corporations Act 2001

This declaration is made in connection with our review of the financial report of Riviera Resources Limited for the half year ended 31 December 2009 and in accordance with the provisions of the Corporations Act 2001.

We declare that, to the best of our knowledge and belief, there have been:

- no contraventions of the auditor independence requirements of the Corporations Act 2001 in relation to the review;
- no contraventions of the Code of Professional Conduct of the Institute of Chartered Accountants in Australia in relation to the review.

Yours faithfully



BENTLEYS
Chartered Accountants



CHRIS WATTS
Director

DATED at PERTH this 25th day of February 2010

RIVIERA RESOURCES LIMITED

ABN 27 128 806 977

INTERIM FINANCIAL STATEMENTS FOR THE SIX MONTHS ENDED 31 DECEMBER 2009

STATEMENT OF COMPREHENSIVE INCOME FOR THE HALF-YEAR ENDED 31 DECEMBER 2009			
	Note	31.12.2009	31.12.2008
		\$	\$
Revenue		29,591	43,525
Administration Expense		(25,000)	(36,258)
Employees Benefits Expenses		(65,400)	(43,600)
Financial Administration and Compliance Expense		(83,194)	(88,095)
Legal Expense		(4,446)	-
Project Evaluation Expense		(25,945)	-
Travel and Accommodation Expense		(26,526)	-
Other Expense		(9,669)	(1,754)
Loss before income tax		(210,589)	(126,182)
Income tax expense		-	-
Loss from continuing operations		(210,589)	(126,182)
Loss for the period	2	(210,589)	(126,182)
Loss attributable to members of the parent entity		(210,589)	(126,182)
Overall Operations			
Basic loss per share (cents per share)		(.66)	(.59)

The accompanying notes form part of these financial statements.

RIVIERA RESOURCES LIMITED

ABN 27 128 806 977

INTERIM FINANCIAL STATEMENTS FOR THE SIX MONTHS ENDED 31 DECEMBER 2009

STATEMENT OF COMPREHENSIVE INCOME FOR THE HALF-YEAR ENDED 31 DECEMBER 2009			
	Note	31.12.2009	31.12.2008
		\$	\$
Loss for the period		(210,589)	(126,182)
Other comprehensive income		-	-
Total Comprehensive income for the period		(210,589)	(126,182)
Total comprehensive income attributable to:			
• Members of the parent entity		(210,589)	(126,182)
		<u>(210,589)</u>	<u>(126,182)</u>

The accompanying notes form part of these financial statements.

RIVIERA RESOURCES LIMITED**ABN 27 128 806 977****INTERIM FINANCIAL STATEMENTS FOR THE SIX MONTHS ENDED 31 DECEMBER 2009**

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2009		
	31.12.2009	30.06.2009
	\$	\$
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	3,345,767	2,015,449
Trade and Other receivables	27,846	9,294
Other assets	6,732	1,107
TOTAL CURRENT ASSETS	3,380,345	2,025,850
NON-CURRENT ASSETS		
Exploration and evaluation expenditure	666,647	548,132
TOTAL NON-CURRENT ASSETS	666,647	548,132
TOTAL ASSETS	4,046,992	2,573,982
CURRENT LIABILITIES		
Trade and other payables	155,626	124,566
TOTAL CURRENT LIABILITIES	155,626	124,566
TOTAL LIABILITIES	155,626	124,566
NET ASSETS	3,891,366	2,449,416
EQUITY		
Issued capital	4,463,728	2,811,189
Accumulated losses	(572,362)	(361,773)
TOTAL EQUITY	3,891,366	2,449,416

The accompanying notes form part of these financial statements.

RIVIERA RESOURCES LIMITED

ABN 27 128 806 977

INTERIM FINANCIAL STATEMENTS FOR THE SIX MONTHS ENDED 31 DECEMBER 2009

STATEMENT OF CHANGES IN EQUITY FOR THE HALF YEAR ENDED 31 DECEMBER 2009			
	\$	\$	\$
Note	Share Capital Ordinary	Accumulated Losses	Total
Balance at 1.7.2008	213,166	(6,748)	206,418
Total Comprehensive income for the period	-	(126,182)	(126,182)
Shares issued during the period	2,740,000	-	2,740,000
Capital Raising Costs	(141,977)	-	(141,977)
Balance at 31.12.2008	2,811,189	(132,930)	2,678,259
Balance at 1.7.2009	2,811,189	(361,773)	2,449,416
Total Comprehensive income for the period	-	(210,589)	(210,589)
Shares issued during the period	1,800,000	-	1,800,000
Capital Raising Costs	(147,461)	-	(147,461)
Balance at 31.12.2009	4,463,728	(572,362)	3,891,366

The accompanying notes form part of these financial statements.

RIVIERA RESOURCES LIMITED**ABN 27 128 806 977****INTERIM FINANCIAL STATEMENTS FOR THE SIX MONTHS ENDED 31 DECEMBER 2009**

STATEMENT OF CASH FLOWS FOR HALF-YEAR ENDED 31 DECEMBER 2009		
	31.12.2009	31.12.2008
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Payments to suppliers and employees	(264,112)	(142,004)
Payment for exploration expenditure	(139,651)	(134,056)
Interest received	29,591	43,525
Net cash provided by (used in) operating activities	<u>(374,172)</u>	<u>(232,535)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Payment for tenements	-	(130,000)
Net cash provided by (used in) investing activities	<u>-</u>	<u>(130,000)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from issue of shares	1,800,000	2,500,000
Payment relating to share issue	(95,510)	(200,531)
Net cash provided by (used in) financing activities	<u>1,704,490</u>	<u>2,299,469</u>
Net increase (decrease) in cash held	1,330,318	1,936,934
Cash at beginning of period	<u>2,015,449</u>	<u>250,972</u>
Cash at end of period	<u><u>3,345,767</u></u>	<u><u>2,187,906</u></u>

The accompanying notes form part of these financial statements.

RIVIERA RESOURCES LIMITED

ABN 27 128 806 977

INTERIM FINANCIAL STATEMENTS FOR THE SIX MONTHS ENDED 31 DECEMBER 2009

NOTES TO THE FINANCIAL STATEMENTS FOR THE HALF-YEAR ENDED 31 DECEMBER 2009

NOTE 1 : BASIS OF PREPARATION

These general purpose financial statements for the interim half-year reporting period ended 31 December 2009 have been prepared in accordance with requirements of the Corporations Act 2001 and Australian Accounting Standards including AASB 134: Interim Financial Reporting. Compliance with Australian Accounting Standards ensures that the financial statements and notes also comply with International Financial Reporting Standards.

This interim financial report is intended to provide users with an update on the latest annual financial statements of Riviera Resources Ltd. As such, it does not contain information that represents relatively insignificant changes occurring during the half-year within the Company. It is therefore recommended that this financial report be read in conjunction with the annual financial statements of the Company for the year ended 30 June 2009, together with any public announcements made during the half-year.

The same accounting policies and methods of computation have been followed in this interim financial report as were applied in the most recent annual financial statements except for the adoption of the following new and revised Accounting Standards.

Accounting Standards not Previously Applied

The Company has adopted the following new and revised Australian Accounting Standards issued by the AASB which are mandatory to apply to the current interim period. Disclosures required by these Standards that are deemed material have been included in this financial report on the basis that they represent a significant change in information from that previously made available.

Presentation of Financial Statements

AASB 101 prescribes the contents and structure of the financial statements. Changes reflected in this financial report include:

- the replacement of Income Statement with Statement of Comprehensive Income. Items of income and expense not recognised in profit or loss are now disclosed as components of 'other comprehensive income'. In this regard, such items are no longer reflected as equity movements in the Statement of Changes in Equity;
- the adoption of the separate income statement approach to the presentation of the Statement of Comprehensive Income;
- other financial statements are renamed in accordance with the Standard.

Operating Segments

From 1 January 2009, operating segments are identified and segment information disclosed on the basis of internal reports that are regularly provided to, or reviewed by, the Company's chief operating decision maker which, for the Company is the board of directors. In this regard, such information is provided using different measures to those used in preparing the Statement of Comprehensive Income and Statement of Financial Position. Reconciliations of such management information to the statutory information contained in the interim financial report have been included.

RIVIERA RESOURCES LIMITED

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INTERIM FINANCIAL STATEMENTS FOR THE SIX MONTHS ENDED 31 DECEMBER 2009

NOTES TO THE FINANCIAL STATEMENTS FOR THE HALF-YEAR ENDED 31 DECEMBER 2009

NOTE 2: LOSS FOR THE PERIOD

	31.12.2009	31.12.2008
	\$	\$
The following expense items are relevant in explaining the financial performance for the interim period		
Accounting , Bookkeeping and Compliance Fees	45,000	59,090
Audit Fees	9,500	12,000
Bank Charges	555	423
Corporate Secretarial	35,000	25,000
Insurance	4,472	3,319
Share Registry	3,591	3,740

NOTE 3: OPERATING SEGMENTS

Segment Information

The Company has identified its operating segments based on the internal reports that are reviewed and used by the board of directors (chief operating decision makers) in assessing performance and determining the allocation of resources.

The Company is managed primarily on the basis of mining exploration and treasury activities. Operating segments are therefore determined on the same basis.

Reportable segments disclosed are based on aggregating operating segments where the segments are considered to have similar economic characteristics.

Types of reportable segments:

- (i) Tenement exploration and evaluation:

The exploration of current projects and the evaluation of new ones are reported in this segment

Segment assets, including acquisition costs of exploration licenses and all expenses related to the tenements are reported in this segment.

- (ii) Treasury

The reporting relating to income from cash holdings is reported in this segment.

Basis of accounting for purposes of reporting by operating segments

Accounting policies adopted

Unless stated otherwise, all amounts reported to the Board of Directors as the chief decision maker with respect to operating segments are determined in accordance with accounting policies that are consistent to those adopted in the annual financial statements of the Company.

RIVIERA RESOURCES LIMITED

ABN 27 128 806 977

INTERIM FINANCIAL STATEMENTS FOR THE SIX MONTHS ENDED 31 DECEMBER 2009

NOTES TO THE FINANCIAL STATEMENTS FOR THE HALF-YEAR ENDED 31 DECEMBER 2009

Segment assets

Where an asset is used across multiple segments, the asset is allocated to the segment that receives the majority of economic value from the asset. In the majority of instances, segment assets are clearly identifiable on the basis of their nature and physical location.

Unless indicated otherwise in the segment assets note, investments in financial assets, deferred tax assets and intangible assets have not been allocated to operating segments.

Segment liabilities

Liabilities are allocated to segments where there is direct nexus between the incurrence of the liability and the operations of the segment. Borrowings and tax liabilities are generally considered to relate to the Company as a whole and are not allocated.

Unallocated items

The following items of revenue, expense, assets and liabilities are not allocated to operating segments, as they are not considered part of the core operations of any segment:

- net gains on disposal of available-for-sale investments;
- impairment of assets excluding exploration assets and other non-recurring items of revenue or expense;
- income tax expense;
- deferred tax assets and liabilities;
- trade payable and other trade payables

Comparative information

This is the first reporting period in which AASB 8: Operating Segments has been adopted. Comparative information has been stated to conform to the requirements of the Standard.

RIVIERA RESOURCES LIMITED**ABN 27 128 806 977****INTERIM FINANCIAL STATEMENTS FOR THE SIX MONTHS ENDED 31 DECEMBER 2009****NOTES TO THE FINANCIAL STATEMENTS FOR THE HALF-YEAR ENDED 31 DECEMBER 2009****(i) Segment performance**

Six months ended 31.12.2009:

	Exploration and evaluation	Treasury	Total
	\$	\$	\$
Interest Revenue	-	29,591	29,591
Total segment revenue	-	29,591	29,591

(a) Reconciliation of segment revenue to company revenue

Inter-segment elimination	-	-	-
Total segment revenue	-	-	29,591
Segment net Profit (loss) before tax	(25,945)	29,591	3,646

Reconciliation of segment result to company net profit/ (loss) before tax:

Administration Expense	(25,000)
Employees Benefits Expenses	(65,400)
Financial Administration and Compliance Expense	(83,194)
Legal Expense	(4,446)
Travel and Accommodation Expense	(26,526)
Other Expense	(9,669)
Company net profit (loss) before tax	(210,589)

RIVIERA RESOURCES LIMITED

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INTERIM FINANCIAL STATEMENTS FOR THE SIX MONTHS ENDED 31 DECEMBER 2009

NOTES TO THE FINANCIAL STATEMENTS FOR THE HALF-YEAR ENDED 31 DECEMBER 2009

Six months ended 31.12.2008:

	Exploration and evaluation	Treasury	Total
	\$	\$	\$
Interest Revenue	-	43,525	43,525
Total segment revenue	-	43,525	43,525

Reconciliation of segment revenue to company revenue

Inter-segment elimination	-	-	-
Total segment revenue	-	-	-
Segment net profit before tax	-	43,525	43,525

Reconciliation of segment result to company net profit/ (loss) before tax:

Administration Expense	(36,258)
Employees Benefits Expenses	(43,600)
Financial Administration and Compliance Expense	(88,095)
Other Expense	(1,754)
Company net profit (loss) before tax	(126,182)

RIVIERA RESOURCES LIMITED

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INTERIM FINANCIAL STATEMENTS FOR THE SIX MONTHS ENDED 31 DECEMBER 2009

NOTES TO THE FINANCIAL STATEMENTS FOR THE HALF-YEAR ENDED 31 DECEMBER 2009

(ii) Segment assets - 31.12.2009

	Exploration and evaluation	Treasury	Total
	\$	\$	\$
Segments assets	666,647	3,345,767	4,012,414
Segment asset increases for the period:			
Capital expenditure	118,515	-	118,515
Cash increase	-	1,330,318	1,330,318
	<u>118,515</u>	<u>1,330,318</u>	<u>1,448,833</u>

Reconciliation of segment assets to company assets

Inter-segment elimination

Unallocated assets

Trade and other receivables	27,846
Other assets	<u>6,732</u>
Total company assets from continuing operations	<u>4,046,992</u>

RIVIERA RESOURCES LIMITED

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INTERIM FINANCIAL STATEMENTS FOR THE SIX MONTHS ENDED 31 DECEMBER 2009

NOTES TO THE FINANCIAL STATEMENTS FOR THE HALF-YEAR ENDED 31 DECEMBER 2009

Segment assets - 30.06.2009

	Exploration and evaluation	Treasury	Total
	\$	\$	\$
Segments assets	548,132	2,015,449	2,563,581

Segment asset increases for the period:

Capital expenditure	138,132	-	138,132
Capital acquisition	390,000	-	390,000
Cash increase	-	1,764,477	1,764,477
	<u>528,132</u>	<u>1,764,477</u>	<u>2,292,609</u>

Reconciliation of segment assets to company assets

Inter-segment elimination

Unallocated assets

Trade and other receivables

9,294

Other assets

1,107

**Total company assets from
continuing operations**

2,573,982

RIVIERA RESOURCES LIMITED

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INTERIM FINANCIAL STATEMENTS FOR THE SIX MONTHS ENDED 31 DECEMBER 2009

NOTES TO THE FINANCIAL STATEMENTS FOR THE HALF-YEAR ENDED 31 DECEMBER 2009

iii) Segment liabilities - 31.12.2009

	Exploration and evaluation	Treasury	Total
	\$	\$	\$
Segments liabilities			
Segment liabilities increases for the period:	-	-	-
	<hr/>	<hr/>	<hr/>
	-	-	-

Reconciliation of segment liabilities to company liabilities

Inter-segment elimination

Unallocated liabilities

155,626

**Total company liabilities
from continuing operations**

155,626

RIVIERA RESOURCES LIMITED

ABN 27 128 806 977

INTERIM FINANCIAL STATEMENTS FOR THE SIX MONTHS ENDED 31 DECEMBER 2009

DIRECTORS' DECLARATION

The directors of the Company declare that:

1. The financial statements and notes, as set out on pages 7 to 20
 - a. Comply with Accounting Standard AASB 134 Interim Financial Reporting and the Corporations Regulations; and
 - b. give a true and fair view of the Company's financial position as at 31 December 2009 and of its performance for the half-year ended on that date.
2. In the directors' opinion there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.

Director



Philip Re

Dated this 25 day of February 2010

Independent Auditor's Review Report

To the Members of Riviera Resources Limited

We have reviewed the accompanying half-year financial report of Riviera Resources Limited ("the Company") which comprises the statement of financial position as at 31 December 2009, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the half-year ended on that date, a statement of accounting policies, other selected explanatory notes and the directors' declaration.

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Directors Responsibility for the Half-Year Financial Report

The directors of the Company are responsible for the preparation and fair presentation of the half-year financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Corporations Act 2001. This responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of the half-year financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express a conclusion on the half-year financial report based on our review. We conducted our review in accordance with Auditing Standard on Review Engagements ASRE 2410 Review of an Interim Financial Report Performed by the Independent Auditor of the Entity, in order to state whether, on the basis of the procedures described, we have become aware of any matter that makes us believe that the financial report is not in accordance with the Corporations Act 2001 including: giving a true and fair view of the Company's financial position as at 31 December 2009 and its performance for the half-year ended on that date; and complying with Accounting Standard AASB 134: Interim Financial Reporting and the Corporations Regulations 2001. As the auditor of Riviera Resources Limited, ASRE 2410 requires that we comply with the ethical requirements relevant to the audit of the annual financial report.

A review of a half-year financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Matters Relating to the Electronic Presentation of the Audited Financial Report

This review report relates to the financial report of Riviera Resources Limited for the half-year ended 31 December 2009 included on the website of Riviera Resources Limited. The directors of the Company are responsible for the integrity of the website and we have not been engaged to report on its integrity. This review report refers only to the half-year financial report identified above and it does not provide an opinion on any other information which may have been hyperlinked to or from the financial report. If users of this report are concerned with the inherent risks arising from electronic data communications, they are advised to refer to the hard copy of the reviewed financial report to confirm the information included in the reviewed financial report presented on the Company's website.

Independence

In conducting our review, we have complied with the independence requirements of the Corporations Act 2001.

Conclusion

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the half-year financial report of Riviera Resources Limited is not in accordance with the Corporations Act 2001 including:

- a. Giving a true and fair view of the Company's financial position as at 31 December 2009 and of its performance for the half-year ended on that date; and
- b. Complying with Accounting Standard AASB 134: Interim Financial Reporting and Corporations Regulations 2001.



BENTLEYS
Chartered Accountants



CHRIS WATTS
Director

DATED at PERTH this 25th day of February 2010