

LA CORTEZ ENERGY, INC.
POLICY ON DIRECTOR ATTENDANCE AT ANNUAL MEETINGS

(AS APPROVED BY THE BOARD OF DIRECTORS ON DECEMBER 6, 2010)

Each director of La Cortez Energy, Inc. (the “Company”) is expected to be present at annual meetings of shareholders, absent exigent circumstances that prevent their attendance. Where a director is unable to attend an annual meeting in person but is able to do so by electronic conferencing, the Company will arrange for the director’s participation by means where the director can hear, and be heard by, those present at the meeting.