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February 28, 2012

To the securities commission or similar regulatory authority in each of the provinces of Canada

Dear Sirs/Mesdames:

Re: Nexen Inc. (the "Company")

We refer to the prospectus supplement (the "Prospectus Supplement") of the Company dated February 28, 2012 relating to the sale and issue of 6,000,000 cumulative redeemable class A rate reset preferred shares, series 2 of the Company.

We consent to the use, through incorporation by reference in the above-mentioned Prospectus Supplement, of our report dated February 15, 2012 to the board of directors and shareholders of the Company on the following financial statements:

Consolidated balance sheets as at December 31, 2011 and 2010, and January 1, 2010; and

Consolidated statements of income, cash flows, changes in equity, and comprehensive income for the years ended December 31, 2011 and 2010.

We report that we have read the Prospectus Supplement and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements.

This letter is provided solely for the purpose of assisting the securities regulatory authorities to which it is addressed in discharging their responsibilities and should not be used for any other purpose. Any use that a third party makes of this letter, or any reliance or decisions made based on it, are the responsibility of such third parties. We accept no responsibility for loss or damages, if any, suffered by any third party as a result of decisions made or actions taken based on this letter.

Yours very truly,

Deloitte & Touche LLP

Independent Registered Chartered Accountants