

March 9, 2009

30-015-22823

NMOCD District 2 Via FedEx

Attn: Mr. Phil Hawkins

RE: Revised C-103 to P&A

Empire Abo Unit "G" #361 2400' FNL & 300' FEL Section 34 – T17S – R28E Eddy County, New Mexico

API No. 30-015-22823

Phil:

The attached C-103 revises the P&A procedure that was submitted by the C103 dated 12/8/08 and approved by the NMOCD on 12/15/08. The revisions include (1) correcting the bottom plug requirements to compensate for the actual perforating depths used in testing cement bond integrity within the wellbore – please note that the WB Schematic attached to the C-103 lists these perf depths; and (2) setting the surface casing shoe / top plug from 905' to surface rather than setting two separate plugs.

If you have questions or need additional information regarding the revisions or abandonment procedure, please call me at 432 / 688-5207.

Sincerely,

Dan C. Dodd

Sierra Engineering / for BP America Production Company

For State Use Only

TITLE

Approval Granted providing work is complete by 3/1/05

Conditions of Approval (if any):

Empire Abo Unit "G" #361 Empire Abo Field

API No. 30-015-22823

2400' FNL & 300' FEL Sec 34 - T17S - R28E Eddy County, New Mexico

