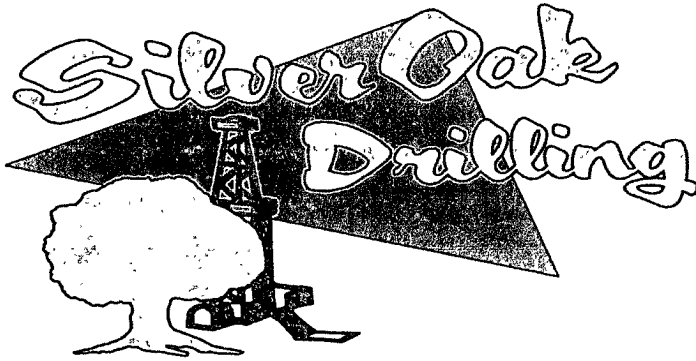
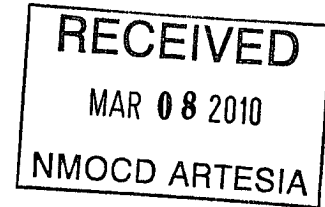


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PO Box 1370
Artesia, NM 88211-1370
(575) 748-1288



January 22, 2010

COG, LLC
Fasken Center, Tower II
550 West Texas Ave, Suite 1300
Midland, TX 79701

RE: Polaris B Federal #27
790' FSL & 1650' FWL
Sec. 9, T17S, R30E
Eddy County, New Mexico

Dear Sir,

The following is the Deviation Survey for the above captioned well.

Date	Depth	Dev	TVD
1/7/2010	230.00	0.10	269.00
1/9/2010	738.00	1.40	778.00
1/9/2010	1024.00	2.30	1064.00
1/9/2010	1184.00	2.10	1224.00
1/10/2010	1441.00	1.40	0.00
1/11/2010	1888.00	0.50	1960.00
1/11/2010	2367.00	0.80	0.00
1/11/2010	2844.00	1.50	2916.00
1/12/2010	3321.00	0.90	3393.00
1/12/2010	3800.00	0.60	3871.00
1/13/2010	4309.00	0.40	4381.00
1/13/2010	4788.00	0.90	4859.00
1/13/2010	5287.00	0.90	5359.00

Very truly yours,

A handwritten signature in black ink, appearing to read "Eddie C. LaRue".

Eddie C. LaRue
Operations Manager

State of New Mexico }
County of Eddy }

The foregoing was acknowledged before me this 22nd day of January, 2010.

A handwritten signature in black ink, appearing to read "Regina L. Garner".

Notary Public

