



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

30-015-36664

November 23, 2010

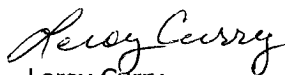
COG, LLC
Fasken Center, Tower II
550 West Texas Ave, Suite 1300
Midland, TX 79701

RE: Polaris B Federal #28
330' FSL & 2110' FWL
Sec. 9, T17S, R30E
Eddy County, New Mexico

Dear Sir,

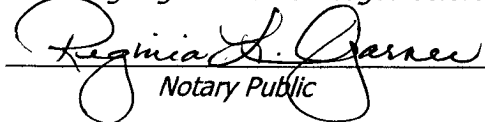
The attached is the Deviation Survey for the above captioned well.

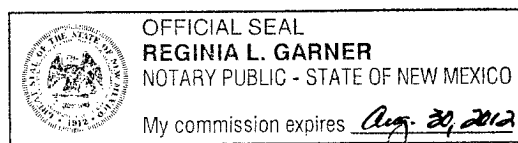
Very truly yours,


Leroy Curry
Drilling Superintendent

State of New Mexico }
County of Eddy }

The foregoing was acknowledged before me this 23rd day of November, 2010.


Regina L. Garner
Notary Public



Polaris B Federal #28

Date	Depth	Dev/Inc
11/13/2010	215	0.40
11/14/2010	756	0.40
11/15/2010	1140	0.90
11/16/2010	1600	1.10
11/16/2010	2078	0.40
11/17/2010	2556	0.70
11/17/2010	3129	0.50
11/18/2010	3607	0.70
11/19/2010	4080	0.30
11/19/2010	4555	0.10
11/20/2010	5035	0.60
11/21/2010	5545	0.30
11/21/2010	5959	0.30