September 14, 1984

New Mexico Oil Conservation Commission Artesia Office Artesia, New Mexico 88210

Dear Sir:

Duval Corporation does not object to the drilling of a stratigraphic test well by Gulf Oil Corporation at a location 247' from the south line, 1288' from the east line of Section 32, T20S, R30E, in Eddy County, New Mexico.

Very truly yours,

DUVAL CORPORATION

Jack Hunt /

Resident Manager

JHH/jps

cc: W. D. Ellis - Tucson