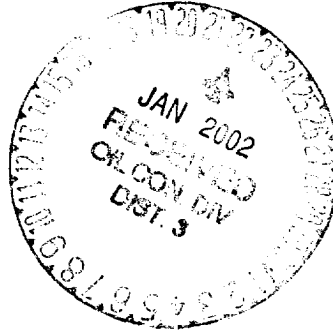


BURLINGTON RESOURCES

January 21, 2002

New Mexico Oil Conservation Division
1000 Rio Brazos Road
Aztec, New Mexico 87410

Re: Vaughn #13M
O Section 27, T-26-N, R-6-W
30-039-25106



Gentlemen:

Attached is a copy of the allocation for the commingling of the subject well completed 10-3-01. DHC-320az was issued for this well.

Gas: Mesaverde 51%
Dakota 49%

Oil: Mesaverde 0%
Dakota 0%

These allocations are based on cumulative production data through May, 2000 from the Mesaverde and the Dakota. Please let me know if you have any questions.

Sincerely,

A handwritten signature in cursive script, appearing to read "Peggy Cole".

Peggy Cole
Regulatory Supervisor

Xc: NMOCD – Santa Fe
Bureau of Land Management

Vaughn 13M
Unit O Sec. 27, T26N R06W
Rio Arriba County, New Mexico

Production Allocation Based On Cumulative Production Through 05/00

	Cumulative Production		% Allocation	
	MMSCF	Bbl Oil	% Gas	% Oil
Dakota	567	0	49%	0%
Mesa Verde	594	0	51%	0%
Total	1,161	0	100%	0%

Gas Allocation:

	(Total Dakota Production)	567 MCF	
Dakota	-----		= 49%
	(Total Combined Production)	1,161 MCF	

	(Total Mesa Verde Production)	594 MCF	
Mesa Verde	-----		= 51%
	(Total Combined Production)	1161 MCF	

Oil Allocation:

	(Total Dakota Production)	0 Bbl Oil	
Dakota	-----		= 0%
	(Total Combined Production)	0 Bbl Oil	

	(Total Mesa Verde Production)	0 Bbl Oil	
Mesa Verde	-----		= 0%
	(Total Combined Production)	0 Bbl Oil	