BURLINGTON RESOURCES

April 16, 2001

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

Re:

San Juan 27-5 Unit #53 M Section 5, T-27-N, R-5-W

30-039(22425)

Corrected

07158

Gentlemen:

Attached is a copy of the allocation for the commingling of the subject well. Order was issued for this well.

Gas:

Pictured Cliffs

34%

Mesaverde

66%

Oil:

Pictured Cliffs

0%

Mesaverde

0%

These allocations are based on isolated flow tests from the Pictured Cliffs and Mesa Verde during work over operations. Please let me know if you have any questions.

Sincerely,

Peggy Cole

Regulatory Supervisor

Xc:

NMOCD - Santa Fe

Bureau of Land Management

3401 East 30th, Post Office Box 4289, Farmington, NM 87499 505-326-9727 Fax: 505-326-9563