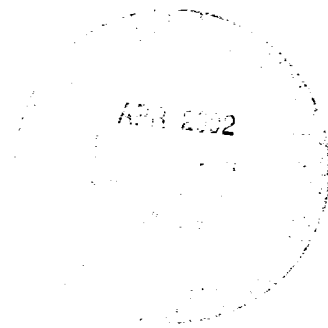


BURLINGTON RESOURCES

March 19, 2002

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

Re: San Juan 27-5 Unit #99E
C Section 11, T-27-N, R-5-W
30-039-22639



REVISED

Gentlemen:

 Attached is a copy of the allocation for the commingling of the subject well for the Lewis pay add that was completed 5-30-01. R-11363 was issued for this well.

Gas:	Mesaverde	40%
	Dakota	60%

Oil:	Mesaverde	45%
	Dakota	55%

These percentages were calculated using rate-time reserve estimate comparisons for each respective formation. Because the Lewis formation was the only formation added during operations, the oil allocation has stayed the same as it was prior to working over the well. Please let me know if you have any questions.

Sincerely,

A handwritten signature in cursive script that reads "Peggy Cole".

Peggy Cole
Regulatory Supervisor

Xc: NMOCD – Santa Fe
Bureau of Land Management

Production Allocation Documentation

San Juan 27-5 Unit #99E

Production Allocation

Based on Remaining Reserves

Lewis Payadd May 2001

REVISED

GAS

	<u>RR</u>	<u>Allocation %</u>
Dakota	672.3	60%
All	<u>1,128.6</u>	
Mesaverde	456.3	40%

Condensate

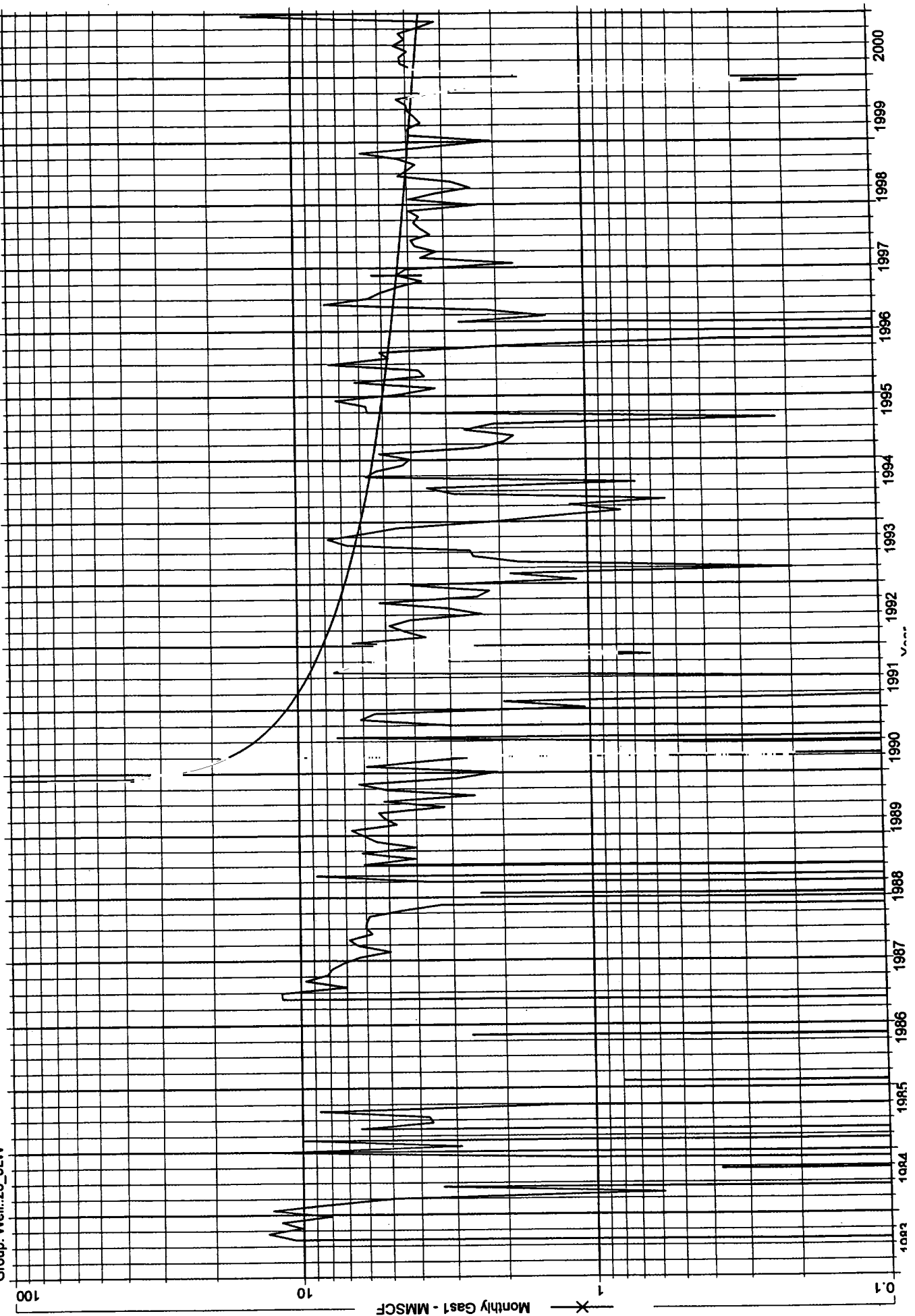
Since only the Lewis was added, and the Lewis is not an oil-producing formation, the condensate allocation remains the same.

SJ 27-5 99E 5341002 (DK) (33196448764.1188) Data: Jan. 1983-May.2001

Operator: BURLINGTON RESOURCES OG CO LP
Field: BASIN DAKOTA (PRORATED GAS)
Zone:
Type: Gas
Group: Well::28_5LW

Production Cums
Oil: 0 MSTB
Gas: 815.148 MMSCF
Water: 0.61756 MSTB
Cond: 5.73513 MSTB

Alloc DK (Rate-Time)
qi: 4.41344 MMSCF, Apr. 1997
qf: 0.457313 MMSCF, Dec. 2038
di(Hyp): 6
RR: 672.343 MMSCF



SJ 27-5 99E ALL (33169144643.8569) Data: Jan. 1984-Feb. 2002

Production Cumms
Oil: 0 MSTB
Gas: 80.84 MMSCF
Water: 0 MSTB
Cond: 0 MSTB

Alloc All (Rate-Time)
qi: 10.5618 MMSCF, Jun, 2001
qf: 0.457476 MMSCF, May, 2047
di(Hyp): 33
RR: 1128.64 MMSCF

Operator: BURLINGTON RESOURCES OG CO LP
Field: BLANCO MESAVERDE (PRORATED GAS)
Zone:
Type: Gas
Group: Well::28_5LW

