BURLINGTON RESOURCES

May 31, 2002

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

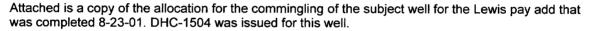
Re:

San Juan 27-5 Unit #117M C Section 22, T-27-N, R-5-W

30-039-23703



Gentlemen:



Gas:

Mesaverde

39%

Dakota

61%

Oil:

Mesaverde

85%

Dakota

15%

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,

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

Production Allocation Documentation

San Juan 27-5 Unit #117M

Production Allocation Based on Remaining Reserves Lewis Payadd August 2001

REVISED

<u>GAS</u>

RR	Allocation %
493.8	61%
812.6	
<u> </u>	
318 9	39%

Condensate

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

