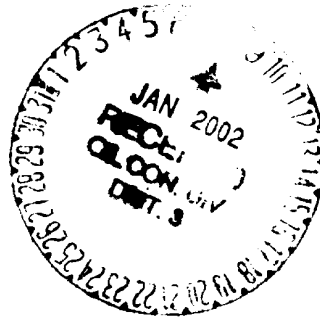


BURLINGTON RESOURCES

January 7, 2002

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

Re: San Juan 27-5 Unit #97M
D Section 31, T-27-N, R-5-W
30-039-23728



Gentlemen:

Attached is a copy of the allocation for the commingling of the subject well after a Lewis pay add completed March 12, 2001. DHC-1716 was issued for this well.

Gas: Mesaverde 36%
Dakota 64%

Oil: Mesaverde 0%
Dakota 100%

These percentages were calculated using rate-time reserve estimate comparisons for each respective formation. Please let me know if you have any questions.

Sincerely,

Peggy Cole
Regulatory Supervisor

Xc: NMOCD - Santa Fe
Bureau of Land Management

Production Allocation Documentation

San Juan 27-5 Unit #97M

Production Allocation

Based on Remaining Reserves

GAS

	<u>EUR</u>	<u>RR</u>	<u>Allocation %</u>
Dakota	1,704.1	648.7	64%
All	<u>1,587.7</u>	<u>1,010.9</u>	
Mesaverde		362.1	36%

OIL

	<u>EUR</u>	<u>RR</u>	<u>Allocation %</u>
Dakota	3.4	1.2	100%
All	<u>3.4</u>	<u>1.2</u>	
Mesaverde		0.0	0%