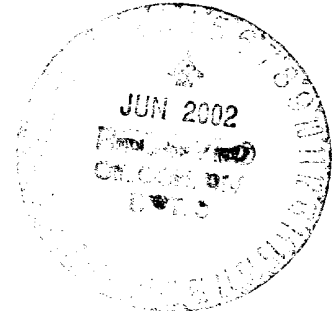


BURLINGTON RESOURCES

May 31, 2002

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

Re: San Juan 27-5 Unit #139M
E Section 20, T-27-N, R-5-W
30-039-23898



REVISED

Gentlemen:

Attached is a copy of the allocation for the commingling of the subject well for the Lewis pay add that was completed 9-26-01. DHC-1816 was issued for this well.

Gas: Mesaverde ~~74%~~ 17%
Dakota 83%

Oil: Mesaverde 52%
Dakota 48%

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 #139M

Production Allocation

Based on Remaining Reserves

Lewis Payadd September 2001

REVISED

GAS

	<u>RR</u>	<u>Allocation %</u>
Dakota	802.4	83%
All	<u>962.1</u>	
Mesaverde	159.8	17%

Condensate

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

5/31/2002

SAN JUAN 27-5 UNIT 139M 5440901 (71548920275.1887) Data: Jan. 1986-Apr. 2002

Operator: BURLINGTON RESOURCES OG CO LP
Field: BLANCO MESAVERDE (PRORATED GAS)

Zone:

Type: Gas

Group: Well::01.wAlloc

ALL (Rate-Time)

qi: 9.13125 MMSCF, Nov, 2001

qf: 0.457165 MMSCF, Oct, 2044

di(Hyp): 34

RR: 962.124 MMSCF

Production Cumts

Oil: 0 MSTB

Gas: 475.683 MMSCF

Water: 0.89936 MSTB

Cond: 2.1557 MSTB

Monthly Gas1 - MMSCF

Cum: 475.683 MMSCF

ALL - MMSCF

versus time

Qi: 9.13125 MMSCF, Nov, 2001

Qf: 0.457165 MMSCF, Oct, 2044

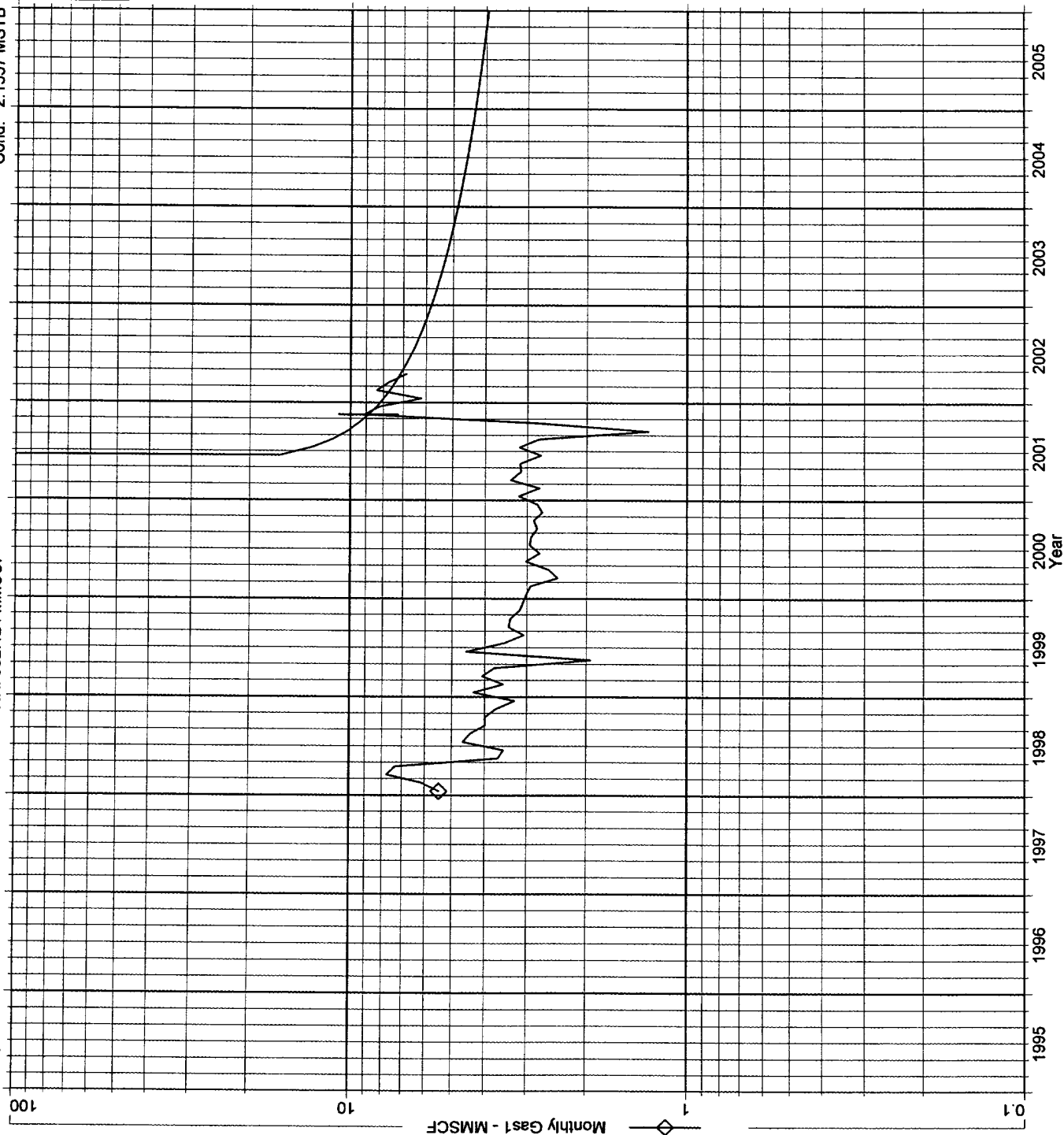
Di(Hyp->Exp): 34

n: 2.7

RR: 962.124 MMSCF

EUR: 1437.81 MMSCF

Corr coeff: -0.054030



Monthly Gas1 - MMSCF
Cum: 983.82 MMSCF
DK - MMSCF
versus time
Qi: 7.97463 MMSCF, Jul, 1998
Qf: 0.456652 MMSCF, Sep, 2041
Di:(Hyp->Exp) : 27
n: 2.7
RR: 802.366 MMSCF
EUR: 1786.19 MMSCF
Corr coeff: -0.053504

