

BURLINGTON RESOURCES

January 31, 2002

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

Re: San Juan 27-5 Unit #90M
O Section 16, T-27-N, R-5-W
30-039-25774



REVISED

Gentlemen:

Attached is a copy of the allocation for the commingling of the subject well completed 6-1-98. DHC-1857 was issued for this well.

Gas:	Mesaverde	73%
	Dakota	27%

Oil:	Mesaverde	50%
	Dakota	50%

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