Exhibit "B"

Gas and Liquid Allocation Calculations

LAF: Liquid Allocation Factor GAF: Gas Allocation Factor

N: Total Number of Wells in the Gathering System n: nth Individual Well in the Gathering System

$$LAF(n) = \begin{array}{c} & & Well \ Site \ Tank \ Liquid \ Volume, \ nth \ Well \ (bbl/mo) \\ \hline \Sigma & Well \ Site \ Tank \ Liquid \ Volume, \ nth \ Well \ (bbl/mo) \\ \hline i = 1 \end{array}$$

N = 178 Wells for CDP No. 4

Liquids allocated from the CDP No. 4 tank back to the nth well: Qn(liquids) = (LAFn)(Total Liquids, CDP No. tank (bbl/mo))

Gas allocated from central custody transfer meter at CDP No. 4 back to the nth well: Qn(gas) = (GAFn)(Total Gas, CDP No. 4 Transfer Meter (Mcf/mo))