

CURRENT RECORDS:

CHANGE TO:

Gavilan Pictured Cliffs Pool

Davis #11-D	0-11-25-2	Davis #1	C-104 Required
Highsmith Fee #4-D	1-4-25-2	Highsmith D #4	

North Los Pinos Fruitland Pool

San Juan 32-7 #3-18	A-18-32-7	San Juan 32-7 Unit #3	
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South Los Pinos Fruitland Pool

San Juan 32-7 Unit #6-17	A-17-31-7	San Juan 32-7 Unit #6	
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Otero Chacra Pool

Jicarilla #67-6	H-19-25-5	Jicarilla 67 #6	
Jicarilla #67-9	1-29-25-5	Jicarilla 67 #9	

Blanco Mesaverde Pool

Atlantic #3	K-24-31-10	Atlantic Com #3	C-104 Required
Atlantic #7	G-23-31-10	Atlantic Com A #7	C-104 Required
Atlantic #8	M-23-31-10	Atlantic Com B #8	C-104 Required
Atlantic #2-A	A-28-31-10	Atlantic A #2	
Atlantic #3-A	M-28-31-10	Atlantic A #3	
Atlantic #5-A	L-26-31-10	Atlantic A #5	
Atlantic #6-A	B-26-31-10	Atlantic A #6	
Atlantic #7-A	K-29-31-10	Atlantic A #7	
Atlantic #8-A	A-29-31-10	Atlantic A #8	
Atlantic #9-A	N-27-31-10	Atlantic A #9	
Atlantic #1-B	A-33-31-10	Atlantic B #1	
Atlantic #2-B	A-4-30-10	Atlantic B #2	
Atlantic #3-B	L-4-30-10	Atlantic B #3	
Atlantic #4-B	K-5-30-10	Atlantic B #4	
Atlantic #5-B	B-5-30-10	Atlantic B #5	
Atlantic #6-B	M-33-31-10	Atlantic B #6	
Atlantic #7-B	A-34-31-10	Atlantic B #7	
Atlantic #8-B	M-3-30-10	Atlantic B #8	
Atlantic #9-B	L-34-31-10	Atlantic B #9	
Atlantic #1-C	L-35-31-10	Atlantic C #1	
Atlantic #2-C	B-35-31-10	Atlantic C #2	
Atlantic #3-C	H-31-31-10	Atlantic C #3	
Atlantic #4-C	N-31-31-10	Atlantic C #4	
Atlantic #5-C	G-6-30-10	Atlantic C #5	
Atlantic #6-C	L-6-30-10	Atlantic C #6	
Atlantic State #1	L-36-31-10	Atlantic D Com #1	C-104 Required
Atlantic State #2	H-36-31-10	Atlantic D Com A #2	C-104 Required
Atlantic State #3	A-16-30-10	Atlantic D Com B #3	C-104 Required
Atlantic State #4	G-2-30-10	Atlantic D Com C #4	C-104 Required
Atlantic State #5	K-2-30-10	Atlantic D Com D #5	C-104 Required
Aztec 32-10 #2-8	M-8-32-10	Aztec #2	C-104 Required
Aztec 32-10 A #1	A-17-32-10	Aztec #5	C-104 Required
Aztec #1-A	M-22-31-11	Aztec A #1	
Beaver Lodge State #1	L-32-30-8	Beaver Lodge Com #1	C-104 Required
Blanco Development 27-9 #1-1	B-1-27-9	Blanco #1	
Blanco Development 27-9 #2-12	B-12-27-9	Blanco #2	
Blanco Development 27-9 #3-1	M-1-27-9	Blanco #3	
Blanco Development 27-9 #4-12	M-12-27-9	Blanco #4	
Blanco Development 27-9 #5	B-2-27-9	Blanco Com #5	C-104 Required
Blanco Development 30-8 #1	B-36-30-8	Blanco Com A #6	C-104 Required
Blanco 31-8 #1-35	L-35-31-8	Blanco #7	C-104 Required
Blanco 31-8 #2-5	N-5-31-8	Blanco #8	C-104 Required
Blanco 31-8 #3	A-35-31-8	Blanco #9	C-104 Required
Blanco 31-8 #4	M-26-31-8	Blanco #10	C-104 Required
Blanco Development 31-8 #5-26	G-26-31-8	Blanco #11	C-104 Required
Blanco Gas Unit #1	A-36-28-8	Blanco #12	C-104 Required

cc: El Paso Natural Gas Co. (3)
 Southern Union Gas Co.
 Southern Union Gathering Co.
 Oil Conservation Commission, Santa Fe
 U.S. Geological Survey

APPROVED E.S. Oberly
 El Paso Natural Gas Co.
 Effective 11-1-65

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses and income.

The second part of the document provides a detailed breakdown of the accounting cycle. It outlines the ten steps involved in the process, from identifying the accounting entity to preparing financial statements. Each step is explained in detail, with examples provided to illustrate the concepts.

The third part of the document focuses on the classification of accounts. It discusses the different types of accounts, such as assets, liabilities, equity, and income, and how they are used to record transactions. It also explains the relationship between these accounts and the accounting equation.

The fourth part of the document covers the journalizing process. It describes how transactions are recorded in the journal, including the use of debits and credits. It also discusses the importance of double-entry bookkeeping and how it helps to ensure that the books are balanced.

The fifth part of the document discusses the posting process. It explains how the journal entries are transferred to the ledger accounts and how the ledger is used to summarize the financial data. It also discusses the importance of maintaining a clear and organized ledger.

The sixth part of the document covers the preparation of financial statements. It discusses the different types of financial statements, such as the balance sheet, income statement, and statement of cash flows, and how they are prepared from the ledger data. It also discusses the importance of providing a clear and concise summary of the financial performance of the business.

The seventh part of the document discusses the closing process. It explains how the temporary accounts, such as the income and expense accounts, are closed to the permanent accounts, such as the equity account. It also discusses the importance of closing the books at the end of each accounting period.

The eighth part of the document covers the reversing entries. It discusses how these entries are used to correct errors and to prepare for the next accounting period. It also discusses the importance of maintaining accurate records of these entries.

The ninth part of the document discusses the importance of internal controls. It explains how internal controls help to prevent errors and fraud, and how they are used to ensure the accuracy and reliability of the financial statements. It also discusses the different types of internal controls and how they are implemented.

The tenth part of the document covers the final summary. It discusses the overall importance of accounting and how it helps to provide a clear and accurate picture of the financial performance of the business. It also discusses the role of the accountant and how they use their skills to provide valuable information to the business.