

BURLINGTON RESOURCES

February 4, 2000

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

Re: Huerfanito Unit #79
H Section 26, T-27-N, R-9-W
30-045-06261

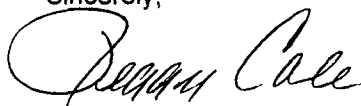
Gentlemen:

Attached is a copy of the allocation for the commingling of the subject well. DHC-2323 was issued for this well.

Gas:	Mesa Verde	67.39%
	Dakota	32.61%
Oil:	Mesa Verde	55.96%
	Dakota	44.04%

These allocations are based on historic production from the Mesa Verde and Dakota. Please let me know if you have any questions.

Sincerely,



Peggy Bradfield Cole
Regulatory/Compliance Administrator

Xc: NMOCD – Santa Fe
Bureau of Land Management – Farmington

Huerfanito Unit #79
Sec. 26, T27N R09W
San Juan County, New Mexico

Production Allocation Based On Cumulative Production Through 11/98

	Cumulative Production		% Allocation	
	MCF	Bbl Oil	% Gas	% Oil
Mesa Verde	2,161,811	15,341	67.39%	55.96%
Dakota	1,045,885	12,074	32.61%	44.04%
Total	3,207,696	27,415	100.00%	100.00%

Gas Allocation:

Mesa Verde (Total Mesa Verde Production) 2,161,811 MCF

(Total Combined Production) 3,207,696 MCF = **67.39%**

Dakota (Total Dakota Production) 1,045,885 MCF

(Total Combined Production) 3,207,696 MCF = **32.61%**

Oil Allocation:

Mesa Verde (Total Mesa Verde Production) 15,341 Bbl Oil

(Total Combined Production) 27,415 Bbl Oil = **55.96%**

Dakota (Total Dakota Production) 12,074 Bbl Oil

(Total Combined Production) 27,415 Bbl Oil = **44.04%**