

BURLINGTON RESOURCES

September 1, 2000

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

Re: San Juan 27-5 Unit #142M
D Section 33, T-27-N, R-5-W
30-039-26257

Gentlemen:

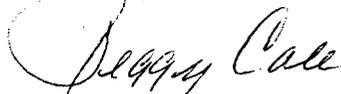
Attached is a copy of the allocation for the commingling of the subject well DHC-2578 was issued for this well.

Gas:	Mesa Verde	44%
	Dakota	56%

Oil:	Mesa Verde	50%
	Dakota	50%

These allocations are based on isolated flow tests from the Mesa Verde and Dakota during completion operations. Please let me know if you have any questions.

Sincerely,



Peggy Cole
Regulatory Supervisor

Xc: NMOCD – Santa Fe
Bureau of Land Management

PRODUCTION ALLOCATION FORMULA USING FLOW TEST INFORMATION

San Juan 27-5 #142M
(Mesaverde/Dakota) Comingle
Unit D, 33-T27N-R5W
Rio Arriba County, New Mexico

Allocation Formula Method:

3 Hour Flow Test from Mesaverde = 624 MCFD & 0 BO

3 Hour Flow Test from Dakota = 807 MCFD & 0 BO

GAS:

$$\frac{(MV) 624 \text{ MCFD}}{(MV/DK) 1431 \text{ MCFD}} = (MV) \% \text{ Mesaverde 44\%}$$

$$\frac{(DK) 807 \text{ MCFD}}{(MV/DK) 1431 \text{ MCFD}} = (DK) \% \text{ Dakota 56\%}$$

OIL:

$$\frac{(MV) 0 \text{ BO}}{(MV/DK) 0 \text{ BO}} = (MV) \% \text{ Mesaverde 50\%}$$

$$\frac{(DK) 0 \text{ BO}}{(MV/DK) 0 \text{ BO}} = (DK) \% \text{ Dakota 50\%}$$