

PATRICK H. LYONS COMMISSIONER

State of New Mexico Commissioner of Public Lands

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COMMISSIONER'S OFFICE

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April 3, 2006

Burlington Resources Oil and Gas Co. LP P. O. Box 4289 Farmington, New Mexico 87499-4289

Attention: Ms. Dawn Hall

Re: Non-Commercial Well Determination

Fruitland/Pictured Cliffs Formation

Allison Unit Well No. 71 SW/4 Sec. 24-32N-7W

San Juan County, New Mexico

Dear Ms. Hall:

We are in receipt of your letter of February 1, 2006 and a copy of the Bureau of Land Management's letter of February 6, 2006 regarding the non-commercial determination for the above captioned well.

We concur with the Bureau of Land Management's determination that the above referenced Allison Unit well is a non-commercial well in the Fruitland/Pictured Cliffs Formation and should be produced on a lease basis.

If you have any questions or if we may be of further help, please contact Pete Martinez at (505) 827-5791.

Very truly yours,

PATRICK H. LYONS

COMMISSIONER OF PUBLIC LANDS

JAMI BAILEY, Director

Oil, Gas and Minerals Division

(505) 827-5744

PL/JB/pm

pc: Reader File,

BLM-Farmington Attn: Mr. Duane Spencer

COCD-Santa Fe-Attn: Mr. Roy Johnson

TRD-Attn: Mr. Valdean Severson RMD-Attn: Ms. Linda Vieira