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May 26, 1999

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Oil Conservation Division
New Mexico Energy, Minerals and
Natural Resources Department
2040 South Pacheco Street
Santa Fe, NM 87505

Re: Case 12171 - Application of Gillespie Oil, Inc. for Unit Expansion,
Statutory Unitization, and Qualification of the Expanded Unit Area for
the Recovered Oil Tax Rate and Certification of a Positive Production
Response Pursuant to the "New Mexico Enhanced Oil Recovery Act,"
Lea County, New Mexico

Gentlemen:

The undersigned enters his appearance in the captioned case (set for
hearing May 27, 1999 on Docket No. 16-99) for David H. Arrington and David
H. Arrington Oil & Gas, Inc., the owners of leasehold interests in the SW/4
Sec. 35, T15S, R35E, in opposition to the application, specifically, expansion
of the Unit to include that described acreage in the Unit.

Respectfully,

Paul A. Cooter

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