

EXHIBIT B

West Loco Hills Unit
Eddy County, New Mexico

Working Interest Owner	Tract No.	Description	Acreage	Cumulative Production to 12-1-60	Tract Per Cent Participation in Unit	Total Unit Per Cent Participation
<u>Participating Acreage - 4,480 Acres</u>						
Bassett and Birney	1	E/2 SW/4 Section 2-18S-29E	80	218,385	2.4064	5.6357
	2	NE/4 SW/4 Section 10-18S-29E	40	113,446	1.3052	
	3	W/2 NW/4 Section 2-18S-29E	80	108,569	1.1964	
	4	N/2 SE/4 Section 11-18S-29E	80	84,184	0.9277	
	5	NW/4 SW/4 Section 1-18S-29E	40	130,700	1.4402	
	6	N/2 NW/4 Section 12-18S-29E	80	142,760	1.5731	
	7	N/2 SE/4 Section 9-18S-29E	120	265,287	2.9233	2.9233
Dixon-Yates	8	SE/4 SE/4 Section 9-18S-29E	80	225,468	2.4845	
	9	E/2 NW/4 Section 1-18S-29E	80	261,976	2.8868	
	10	S/2 SE/4 Section 1-18S-29E	80			
Donnell Drilling Co.		NE/4 & S/2 NW/4				15.6491
		Section 12-18S-29E	240	459,571	5.0642	
	11	NE/4 SW/4 Section 12-18S-29E	40	65,550 *	0.7223	
	12	SE/4 Section 12-18S-29E	160	369,046	4.0666	
	13	N/2 NE/4 Section 13-18S-29E	80	38,542	0.4247	
	14	SE/4 Section 2-18S-29E	160	353,495	3.8953	
	15	NW/4 SW/4 Section 2-18S-29E	40	113,013	1.2453	
	16	SE/4 SW/4 Section 10-18S-29E	40	91,549	1.0088	
	17	SW/4 SW/4 Section 36-17S-29E	40	78,781	0.8681	
	18	SE/4 SW/4 Section 36-17S-29E	40	122,470	1.3495	
	19	NE/4 SW/4 Section 1-18S-29E	40	123,924	1.3656	
	20	N/2 NE/4 Section 11-18S-29E	80	157,604	1.7367	
	21	NE/4 NW/4 Section 2-18S-29E	40	13,014	0.1434	
	22	SE/4 NW/4 Section 2-18S-29E	40	112,292	1.2374	
Fair	23	SW/4 SW/4 Section 2-18S-29E	40	46,553	0.5130	14.6565
	24	E/2 Section 10-18S-29E	320	526,898	5.8061	
	25	E/2 SE/4 Section 4-18S-29E	80	148,533	1.6367	
	26	E/2 NW/4 Section 10-18S-29E	80	179,454	1.9775	
	27	SW/4 NW/4 and NW/4 SW/4				
		Section 10-18S-29E	80	175,131	1.9298	
	28	N/2 NW/4 Section 15-18S-29E	80	131,219	1.1154	
	29	NW/4 NE/4 Section 15-18S-29E	40	22,901	0.2523	
Craridge						5.2750

<u>Working Interest Owner</u>	<u>Tract No.</u>	<u>Description</u>	<u>Acreage</u>	<u>Cumulative Production to 12-1-60</u>	<u>Tract Per Cent Participation in Unit</u>	<u>Total Unit Per Cent Participation</u>
Loco Hills Pressure Maintenance	30	SW/4 SW/4 Section 10-18S-29E	40	53,522	0.5898	0.5898
J. Cleo Thompson	31	NW/4 NW/4 Section 10-18S-29E	40	87,058	0.9593	
	32	NE/4 Section 9-18S-29E	160	295,784	3.2594	
	33	SW/4 SE/4 Section 9-18S-29E	40	88,496	0.9752	
	34	NE/4 NE/4 Section 15-18S-29E	40	6,246	0.0688	5.2627
Van S. Welch	35	SE/4 SW/4 Section 1-18S-29E	40	146,480	1.6141	1.6141
Yates Brothers	36	W/2 NW/4 Section 1-18S-29E	80	222,503	2.4518	
	37	NE/4 Section 2-18S-29E	160	376,710	4.1511	
	38	NW/4 and NW/4 SW/4 Section 11-18S-29E	200	351,410	3.8723	10.4752
Martin Yates	39	SW/4 SW/4 Section 1-18S-29E	40	130,682	1.4400	1.4400
S. P. Yates	40	S/2 NE/4, NE/4 NE/4 & N/2 SE/4 Section 3-18S-29E	200	288,186	3.1756	
	41	SW/4 and S/2 NW/4 Section 3-18S-29E	240	444,766	4.9010	
	42	S/2 SE/4 Section 3-18S-29E	80	124,305	1.3698	9.4464
Newmont	43	S/2 NE/4 Section 11-18S-29E	80	220,574	2.4306	
	44	W/2 Section 7-18S-30E	280	850,440	9.3713	
	45	Except SE/4 SW/4 SE/4 SW/4 Section 7-18S-30E	40	110,358	1.2161	
	46	N/2 NW/4 and SE/4 NW/4 Section 18-18S-30E	120	159,966	1.7627	
	47	S/2 SE/4 and NW/4 SE/4 Section 7-18S-30E	120	200,345 **	2.2077	
	48	NW/4 NE/4 Section 18-18S-30E	40	61,815	0.6811	17.6695
<u>Non-Participating Acreage - 840 Acres</u>			4,480	9,074,961	100.0000	100.0000
Dixon-Yates	49	NW/4 SW/4 Section 12-18S-29E	40			
	50	SW/4 SW/4 Section 12-18S-29E	40			
	51	SE/4 SW/4 Section 12-18S-29E	40			
	52	SW/4 NE/4 Section 13-18S-29E	40			
	53	SE/4 NE/4 Section 13-18S-29E	40			
Graridge	54	SW/4 NW/4 Section 15-18S-29E	40			
	55	SE/4 NW/4 Section 15-18S-29E	40			
	56	SW/4 NE/4 Section 15-18S-29E	40			

<u>Working Interest Owner</u>	<u>Tract No.</u>	<u>Description</u>	<u>Acreage</u>	<u>Cumulative Production 12-12-1-60</u>	<u>Tract Per Cent Participation in Unit</u>	<u>Total Tr Per Cent Participate</u>
Yates Brothers	57	NE/4 SW/4 Section 11-18S-29E	40			
	58	SW/4 SW/4 Section 11-18S-29E	40			
	59	SE/4 SW/4 Section 11-18S-29E	40			
	60	NW/4 NW/4 Section 3-18S-29E	40			
	61	NE/4 NW/4 Section 3-18S-29E	40			
S. F. Yates	62	NW/4 NE/4 Section 3-18S-29E	40			
	63	SW/4 SE/4 Section 11-18S-29E	40			
	64	SE/4 SE/4 Section 11-18S-29E	40			
	65	SW/4 NW/4 Section 11-18S-29E	40			
	66	NE/4 SW/4 Section 18-18S-30E	40			
Newmont	67	SW/4 NE/4 Section 18-18S-30E	40			
	68	NW/4 SE/4 Section 18-18S-30E	40			
	69	NE/4 SE/4 Section 18-18S-30E	40			
			840			

* Includes estimated 65,550 barrels for undrilled location NE SW Section 12-18S-29E.

** Includes estimated 52,095 barrels for undrilled location NW SE Section 7-18S-30E.