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District I

1625 N. French Dr., Hobbs, NM 88240

District II

811 South First, Artesia, NM 88210

District III

1000 Rio Brazos Road, Aztec, NM 87410

District IV

2040 South Pacheco, Santa Fe, NM 87505

State of New Mexico
Energy Minerals and Natural Resources

Oil Conservation Division
2040 South Pacheco
Santa Fe, NM 87505

Form C-104A

Submit to appropriate District Office

Change of Operator

Previous Operator Information:

New Operator Information:

OGRID 006550

Name: Dwight A. Tipton

Address: P.O. Box 1597

Address: _____

City, State, Zip: Lovington, NM 88260

Effective Date: 01/01/02

New OGRID: 21128

New Name: Tipton Oil & Gas Acquisitions, INC.

Address: P.O. Box 1234

Address: _____

City, State, Zip: Lovington, NM 88260

I hereby certify that the rules of the Oil Conservation Division have been complied with and that the information given to the new operator on this form and the attached list of wells is true and complete to the best of my knowledge and belief.

Signature: _____

Printed name: Clay Tipton

Title: Secretary-Treasurer

Date: _____

Phone: 505-392-3575

Previous operator complete below:

Previous Operator: Dwight A. Tipton

Previous OGRID: 006550

Signature: _____

Printed Name: Clay Tipton, Secretary-Treasurer

NMOCD Approval

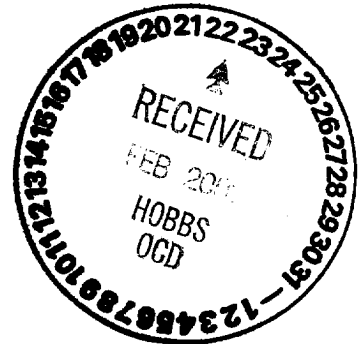
Signature: _____

Printed Name: PAUL E. KAUFER

District: _____

PETROLEUM ENGINEER

Date: FEB 27 2002



dm

WELLS INVOLVED IN OPERATOR CHANGE
FINAL LIST WITH C-104A

FEB 18, 2002

This is a final list of wells being transferred. If all bonding requirements are satisfied, submit this list to the OCD District with your C-104A.

PREVIOUS OPERATOR: 6550 DWIGHT A TIPTON

NEW OPERATOR:

OCD DISTRICT: ARTESIA

Tipton Oil Gas Acquisitions



PROPR- ERTY WELL NAME	ULSTR	UNIT LTR	API	WELL TYPE	POOL ID	POOL NAME	LAST PROD/INJ
29144 BURTON FLAT E FEDERAL #001	L-01-21S-27E	L	30-015-25064	O	3713	AVALON; BONE SPRING, EAST	04-2001
BURTON FLAT E FEDERAL #002	M-01-21S-27E	M	30-015-25063	O	24330	FENTON; DELAWARE, NORTHWEST	10-2001
28640 GULF STATE #001	O-14-14S-29E	O	30-005-62056	O	19100	DOUBLE L; QUEEN (ASSOC)	10-2001
GULF STATE #002	J-14-14S-29E	J	30-005-62728	O	19100	DOUBLE L; QUEEN (ASSOC)	10-2001
28541 RICKY A STATE #001	K-14-14S-29E	K	30-005-62815	O	19100	DOUBLE L; QUEEN (ASSOC)	10-2001
28507	P-02-25S-36E	P	30-025-09721	G	79240	JALMAT; TAN-YATES-7 RVRs (PRO GAS)	06-2001
29508	J-09-18S-33E	J	30-025-01593	O	13340	CORBIN; YATES	09-2000
2773	I-09-18S-33E	I	30-025-01594	O	13340	CORBIN; YATES	10-2001
28509	O-15-17S-32E	O	30-025-25418	O	43250	MALJAMAR; ABO	10-2001
27800 HUDSON FEDERAL #001	G-09-24S-37E	G	30-025-26755	O	37240	LANGLIE MATTIX; 7 RVRs-Q-GRAYBURG	10-2001
29510	C-15-24S-36E	C	30-025-27825	O	33820	JALMAT; TAN-YATES-7 RVRs (OIL)	10-2001
26439 HUFF #001	F-15-24S-36E	F	30-025-28258	O	33820	JALMAT; TAN-YATES-7 RVRs (OIL)	10-2001
29511	3-19-18S-38E	L	30-025-32297	O	73610	EYERS; YATES (GAS)	10-2001
26440 JAMESON #001	N-10-24S-36E	N	30-025-09534	O	33820	JALMAT; TAN-YATES-7 RVRs (OIL)	10-2001
26440 JAMESON #002	K-10-24S-36E	K	30-025-28256	O	33820	JALMAT; TAN-YATES-7 RVRs (OIL)	10-2001
29512							
26440 JAMESON #001							
29513							
26440 JAMESON #001							
26440 JAMESON #002							