

BURLINGTON RESOURCES

January 3, 2002

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

Re: San Juan 28-5 Unit #44
M Section 27, T-28-N, R-5-W
30-039-07294

Gentlemen:

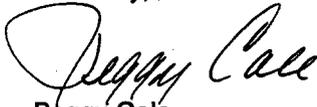
Attached is a copy of the allocation for the commingling of the subject well after a Lewis pay add completed April 2, 2001. DHC-1452 was issued for this well.

Gas:	Mesaverde	41%
	Dakota	59%

Oil:	Mesaverde	0%
	Dakota	100%

These percentages were calculated using rate-time reserve estimate comparisons for each respective formation. Please let me know if you have any questions.

Sincerely,



Peggy Cole
Regulatory Supervisor

Xc: NMOCD – Santa Fe
Bureau of Land Management

Production Allocation Documentation

San Juan 28-5 Unit #44

Production Allocation

Based on Remaining Reserves

GAS

	<u>EUR</u>	<u>RR</u>	<u>Allocation %</u>
Dakota	6,501.9	708.6	59%
All	<u>2,084.4</u>	<u>1,211.2</u>	
Mesaverde		502.6	41%

OIL

	<u>EUR</u>	<u>RR</u>	<u>Allocation %</u>
Dakota	27.9	4.2	100%
All	<u>27.9</u>	<u>4.2</u>	
Mesaverde		0.0	0%