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BURLINGTON RESOURCES

November 21, 2001

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

Re: San Juan 28-5 Unit #72M
E Section 35, T-28-N, R-5-W
30-039-25621

Gentlemen:

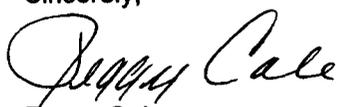
Attached is a copy of the allocation for the commingling of the subject well. DHC-1591 was issued for this well.

| | | | | |
|------|-----------|-----|-------------|---|
| Gas: | Mesaverde | 47% | 78411A - PA | / |
| | Dakota | 53% | 78411B - PA | |
| Oil: | Mesaverde | 39% | | / |
| | Dakota | 61% | | |

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 #72M

Production Allocation

Based on Remaining Reserves

GAS

| | <u>EUR</u> | <u>RR</u> | <u>Allocation %</u> |
|-----------|--------------|--------------|---------------------|
| Dakota | 562.2 | 410.3 | 53% |
| All | <u>994.9</u> | <u>777.1</u> | |
| Mesaverde | | 366.8 | 47% |

OIL

| | <u>EUR</u> | <u>RR</u> | <u>Allocation %</u> |
|-----------|------------|------------|---------------------|
| Dakota | 1.2 | 0.7 | 61% |
| All | <u>1.8</u> | <u>1.2</u> | |
| Mesaverde | | 0.5 | 39% |