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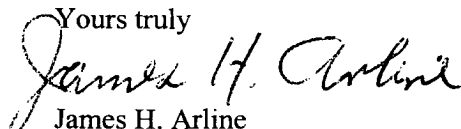
NEW MEXICO OIL CONSERVATION DIVISION
1301 W. GRAND AVENUE.
ARTESIA, NEW MEXICO 88210

Re: Gissler B #32 API #30-015-32754
Unit L, 2310' FSL, 330' FWL, Sec 14, T17N, R30E
Eddy County, New Mexico

Gentlemen:

We have noted your approval of the C104 for the referenced well with the change of the Pool name from Cedar Lake Yeso (96851) to Loco Hills Paddock (96718.) Our records show the C104 for the Gissler B #31 API # 30-015-32200 approved **June 12, 2002** is approved as the Cedar Lake Yeso. Both of these wells are on the same Federal lease. Our information shows the same gravity for the produced oil. The top perforations are within 24' and the bottom perforations are within 7' of each other. A copy of each of the approved C104s are included for you easy reference.

We respectfully request that you reconsider you change of our submitted C104 for the Gissler B#32 and keep it in the Cedar Lake Yeso Pool with the previously approved Gissler B #31.

Yours truly

James H. Arline
Materials Coordinator