

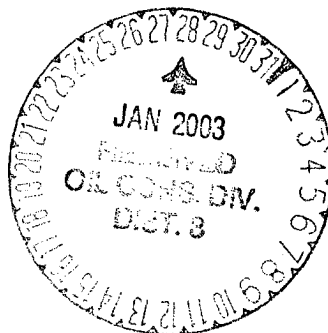
BURLINGTON

RESOURCES

January 21, 2003

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

Re: San Juan 28-5 Unit #76M
C Section 21, T-28-N, R-5-W
30-039-23815



Gentlemen:

Attached is a copy of the allocation for the subject well that was commingled 11-12-02. DHC-2045 was issued for this well.

Gas: Mesaverde 52%
Dakota 48%

Oil: Mesaverde 90%
Dakota 10%

These percentages were calculated using rate-time reserve estimate comparisons for each respective formation before and after work over operations.

Please let me know if you have any questions.

Sincerely,


Peggy Cole
Regulatory Supervisor

Xc: NMOCD – Santa Fe
Bureau of Land Management

SAN JUAN 28-5 UNIT 76M
Unit C, Sec. 21, T28N, R05W
Rio Arriba County, New Mexico

Production Allocation Based On Remaining Reserves

	Remaining Reserves			% Allocation	
	MMSCF	*Bbl Oil		% Gas	% Oil
Mesaverde	1,084	4.60		52%	90%
Dakota	1,016	0.50		48%	10%
Total	2,100	5.10		100%	100%

Gas Allocation:

	(Remaining Mesaverde Production) 1,084 MCF	
Mesaverde	-----	= 52%
	(Remaining Combined Production) 2,100 MCF	

	(Remaining Dakota Production)	1016 MCF	
Dakota	-----	-----	= 48%
	(Remaining Combined Production)	2100 MCF	

Oil Allocation:

	(Remaining Mesaverde Production) 4.6 Bbl	
Mesaverde	-----	= 90%
	(Remaining Combined Production) 5.1 Bbl	

	(Remaining Dakota Production)	0.5 Bbl	
Dakota	-----	-----	= 10%
	(Remaining Combined Production)	5.1 Bbl	