

BURLINGTON RESOURCES

February 28, 2000

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

Re: Allison Unit #23X
M Section 19, T-32-N, R-6-W
30-045-13189

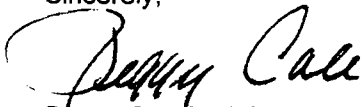
Gentlemen:

Attached is a copy of the allocation for the commingling of the subject well. DHC-1744 was issued for this well.

Gas:	Mesa Verde	73.12%
	Dakota	26.88%
Oil:	Mesa Verde	50%
	Dakota	50%

These allocations are based on production averages from the Mesa Verde and Dakota. Please let me know if you have any questions.

Sincerely,



Peggy Bradfield Cole
Regulatory/Compliance Administrator

Xc: NMOCD – Santa Fe
Bureau of Land Management – Farmington

PRODUCTION ALLOCATION FORMULA

Allison Unit # 23X
Mesaverde / Dakota Commingle
Lewis (MV) Payadd Completed August 1998
Unit M, Sec 19, T32N-R06W
San Juan County, NM

Allocation Formula Method

12 month Dakota production average prior to payadd	2567 mcf/m	0 Bbls/m
18 month post payadd commingled production	9549 mcf/m	0 Bbls/m
Commingled production - Prior Dakota average = Payadd contribution		

Gas Allocation

$$\frac{\text{(DK) 2567 mcf/m}}{\text{(Commingled) 9549 mcf/m}} = \underline{\underline{26.88\% \text{ DK Allocation percentage}}}$$

Commingled Production (100%) — DK allocation percentage (26.88%)

$$= \underline{\underline{73.12\% \text{ MV Allocation percentage}}}$$

Oil Allocation

No oil produced, therefore use 50/50 split for any future oil production.