BURLINGTON RESOURCES

January 31, 2002

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

Re:

San Juan 27-5 Unit #90M O Section 16, T-27-N, R-5-W 30-039-25774

REVISED

Gentlemen:

Attached is a copy of the allocation for the commingling of the subject well completed 6-1-98. (DHC-1857 was issued for this well.

Gas:

Mesaverde

73%

Dakota

27%

Oil:

Mesaverde

50%

Dakota

50%

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 27-5 Unit #90M

Production Allocation

Based on Remaining Reserves

REVISED

<u>GAS</u>

RR

Allocation %

Dakota

303.1

27%

All

<u>1,135.7</u>

Mesaverde

832.6

73%

<u>OIL</u>

Dakota

<u>RR</u>

Allocation %

0.836

50%

All

1.672

Mesaverde

0.836

50%