

		<u>Drig - Rig</u>			<u>Tank Btty</u>		<u>Pmpg</u>		<u>TOTAL</u>
		<u>Release(D)</u>		<u>Completion(C)</u>	<u>Constrctn(TB)</u>		<u>Equipment(PEQ)</u>		
<b>INTANGIBLE COSTS</b>									
Title/Curative/Permit	201	11,000							11,000
Insurance	202	4,000	302						4,000
Damages/Right of Way	203	5,000	303		351				5,000
Survey/Stake Location	204	6,000			352				6,000
Location/Pits/Road Expense	205	120,000	305	53,648	353	80,000	366		253,648
Drilling / Completion Overhead	206	9,300	306						9,300
Turnkey Contract	207		307						
Footage Contract	208		308						
Daywork Contract	209	509,555	309						509,555
Directional Drilling Services	210	178,000	310						178,000
Fuel & Power	211	57,000	311	5,000	354		367		62,000
Water	212	63,650	312	780,000			368		843,650
Bits	213	104,400	313	4,500			369		108,900
Mud & Chemicals	214	120,000	314	25,000			370		145,000
Drill Stem Test	215		315						
Coring & Analysis	216								
Cement Surface	217	28,000							28,000
Cement Intermediate	218	120,000							120,000
Cement 2nd Intermediate/Production	219	80,000							80,000
Cement Squeeze & Other (Kickoff Plug)	220						371		
Float Equipment & Centralizers	221	17,800							17,800
Casing Crews & Equipment	222	50,000							50,000
Fishing Tools & Service	223	0	323				372		
Geologic/Engineering	224	0	324		355		373		
Contract Labor	225	5,500	325	58,200	356	100,000	374		163,700
Company Supervision	226	46,500	326	30,000	357		375		76,500
Contract Supervision	227	99,000	327	150,000	358		376		249,000
Testing Casing/Tubing	228	20,000	328	10,000			377		30,000
Mud Logging Unit	229	27,030	329						27,030
Logging	230	20,000					378		20,000
Perforating/Wireline Services	231	4,000	331	320,000			379		324,000
Stimulation/Treating			332	3,900,000			380		3,900,000
Completion Unit			333	125,000			381		125,000
Swabbing Unit			334				382		
Rentals-Surface	235	169,200	335	300,000	359		383		469,200
Rentals-Subsurface	236	157,500	336	150,000			384		307,500
Trucking/Forklift/Rig Mobilization	237	106,250	337	45,000	360		385		151,250
Welding Services	238	4,000	338	5,000	361		386		9,000
Water Disposal	239		339	50,000	362	390,000	387		440,000
Plug to Abandon	240		340						
Seismic Analysis	241		341						
Miscellaneous	242		342				389		
Contingency	243	50,000	343	25,000	363		390		75,000
Closed Loop & Environmental	244	197,600	344		364		388		197,600
Coil Tubing			346	100,000					100,000
Flowback Crews & Equip			347						
Offset Directional/Frac	248		348						
<b>TOTAL INTANGIBLES</b>		<b>2,390,295</b>		<b>6,136,348</b>		<b>570,000</b>	<b>0</b>		<b>9,096,643</b>

<b>TANGIBLE COSTS</b>									
Surface Casing	401	45,000							45,000
Intermediate Casing	402	427,000							427,000
Production Casing/Liner	403	292,000							292,000
Tubing			504	43,000			530		43,000
Wellhead Equipment	405	65,000	505	45,000			531		110,000
Pumping Unit							506		0
Prime Mover							507		0
Rods							508		0
Pumps-Sub Surface (BH)			509	58,000			532		58,000
Tanks					510	30,130			30,130
Flowlines					511	124,940			124,940
Heater Treater/Separator					512	118,441			118,441
Electrical System					513	53,926	533		53,926
Packers/Anchors/Hangers	414		514	21,000			534		21,000
Couplings/Fittings/Valves	415				515	319,469			319,469
Dehydration					517				0
Injection Plant/CO2 Equipment					518				0
Pumps-Surface					521				0
Instrumentation/SCADA/POC					522		529		0
Miscellaneous	419		519		523	53,434	535		63,434
Contingency	420		520		524		536		0
Meters/LACT					525				0
Flares/Combusters/Emission					526				0
Gas Lift/Compression			527		516	1,364	528		1,364
<b>TOTAL TANGIBLES</b>		<b>829,000</b>		<b>167,000</b>		<b>711,704</b>	<b>0</b>		<b>1,707,704</b>
<b>TOTAL WELL COSTS</b>		<b>3,219,295</b>		<b>6,303,348</b>		<b>1,281,704</b>	<b>0</b>		<b>10,804,347</b>

**OCD Case No. 15295**  
 (re-opened)  
**COG OPERATING**  
**Exhibit # 5**

% of Total Well Cost

30%

58%

12%

0%