

 **PARALLEL**
Petroleum Corporation

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January 11, 2007

Elaine B. Flint
2125 Thomas Drive
Las Cruces, NM 88001

Re: Personally 1525-33 No. 1
T-15-S, R-25-E
Section 33: N/2
Chaves County, New Mexico

DIVISION CASE # 13864
EXHIBIT # 27
Submitted By: Parallel Petroleum
2/15/07

Dear Ms. Flint,

Enclosed with this letter please find a copy of our pro forma operating agreement for the drilling of this well. A completed "Exhibit A" and signature pages will be provided to all participating parties upon the completion of our compulsory pooling hearing.

If you have any questions or need anything further, please feel free to contact me at the above listed telephone number. Thank you.

Yours truly,



Aaron L. Myers
Consulting Landman