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San Juan Business Unit
PO Box 4289
Farmington NM 87499-4289
(505) 326-9700
Burlington Resources Oil & Gas Co LP
"a wholly owned subsidiary"

August 9, 2007

Bureau of Land Management
Farmington Resource Area
1235 La Plata Highway
Farmington, NM 87401

Oil Conservation Division
State of New Mexico
1220 S. Saint Francis Drive
Santa Fe, NM 87505

**RE: 2007 Plan of Development – Second Amendment
SAN JUAN 28-5 UNIT 14-08-001-949
RIO ARRIBA COUNTY, NEW MEXICO**

Ladies and Gentlemen:

By letters dated February 22, 2007 and April 13, 2007, the 2007 Plan of Development for the referenced unit was submitted for your approval. Subsequently it has been determined that the following wells should be included:

WELL NAME	DEDICATION	FORMATION
SAN JUAN 28-5 UNIT 54F	(N2) MV (W2) DK 20-028N-005W	Mesaverde/Dakota- Commingle
SAN JUAN 28-5 UNIT 57P	N2 19-028N-005W	Mesaverde/Dakota- Commingle
SAN JUAN 28-5 UNIT 63M	(S2) MV (E2) DK 20-028N-005W	Mesaverde/Dakota- Commingle
SAN JUAN 28-5 UNIT 75N	N2 17-028N-005W	Mesaverde/Dakota- Commingle
SAN JUAN 28-5 UNIT 76N	N2 21-028N-005W	Mesaverde/Dakota- Commingle
SAN JUAN 28-5 UNIT 77N	N2 27-028N-005W	Mesaverde/Dakota- Commingle
SAN JUAN 28-5 UNIT 78N	(N2) MV (W2) DK 25-028N-005W	Mesaverde/Dakota- Commingle
SAN JUAN 28-5 UNIT 87M	(S2) MV (E2) DK 22-028N-005W	Mesaverde/Dakota- Commingle
SAN JUAN 28-5 UNIT 89P	(ALL) MV (NSP) DK 09-028N-005W	Mesaverde/Dakota- Commingle
SAN JUAN 28-5 UNIT 91N	(N2) MV (W2) DK 14-028N-005W	Mesaverde/Dakota- Commingle
SAN JUAN 28-5 UNIT 91P	(S2) MV (W2) DK 14-028N-005W	Mesaverde/Dakota- Commingle
SAN JUAN 28-5 UNIT 93N	(S2) MV (E2) DK 15-028N-005W	Mesaverde/Dakota- Commingle
SAN JUAN 28-5 UNIT 98N	(S2) MV (NSP) DK 13-028N-005W	Mesaverde/Dakota- Commingle
SAN JUAN 28-5 UNIT 103N	(N2) MV (E2) DK 23-028N-005W	Mesaverde/Dakota- Commingle

The working interest owners on the attached listing are being furnished a copy of this letter. Burlington Resources Oil and Gas Company LP, as Unit Operator, will drill any offset wells required to prevent drainage of unitized substances and any other wells deemed necessary by the working interest owners or Unit Operator.

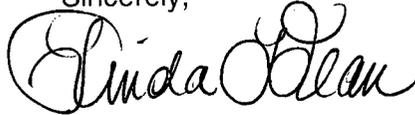
SAN JUAN 28-5 UNIT
2007 PLAN OF DEVELOPMENT
SECOND AMENDMENT

August 9, 2007

In accordance to Section 10 of the Unit Agreement, please provide your approvals by executing and returning a copy of the attached approval letter to the undersigned.

Please contact me at (505) 326-9760 if there are any questions regarding this letter.

Sincerely,

A handwritten signature in cursive script that reads "Linda Dean". The signature is written in black ink and is positioned to the right of the word "Sincerely,".

Linda Dean

LKD/aew

xc: San Juan 28-5 Unit, 3.0 (2007)
San Juan 28-5 Unit Working Interest Owners

SAN JUAN 28-5 UNIT
2007 PLAN OF DEVELOPMENT
SECOND AMENDMENT
August 9, 2007

**SAN JUAN 28-5 UNIT
SECOND AMENDMENT
2007 PLAN OF DEVELOPMENT APPROVALS**

APPROVALS

Bureau of Land Management

Date

New Mexico Oil Conservation Division

Date

WORKING INTEREST OWNERS SAN JUAN 28-5 UNIT

LORRAYN GAY HACKER

DUGAN PRODUCTION CORPORATION

MAR OIL AND GAS CORP INC

BOLACK MINERALS COMPANY

VAUGHAN MCELVAIN ENERGY INC

MAYDELL MILLER MAST TRUST

KATHLEEN QUINN

WILLIAMS PRODUCTION COMPANY

T H MCELVAIN OIL & GAS LTD

XTO ENERGY INC

CONOCOPHILLIPS COMPANY

CHARLES W GAY

LANGDON D HARRISON REVOC TRUST B

PROVIDENCE MINERALS LLC

THE TINMIL

THOMAS P TINNIN

BP AMERICA PRODUCTION COMPANY

J&M RAYMOND LTD

JABCO LLP

RIO ARIBAGAS LTD

NAVATEX ENERGY LP

MCELVAIN OIL COMPANY

RUTH ZIMMERMAN TRUST