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Cimarex Energy Co. of Colorado

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September 19, 2008

SEP 24 2008

OCD-ARTESIA

Oil Conservation Division
District II Office
1301 W. Grand Ave.
Artesia, New Mexico 88210
Attn: Ms. Kimberly Wilson

Re: Statewide Rule 118
Hydrogen Sulfide Gas Contingency Plan
Proposed Poseidon 3 Federal No. 7 Well

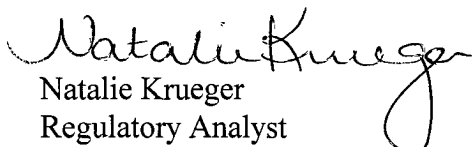
Dear Ms. Wilson:

In accordance with NMAC 19.15.3.118 C. (1) governing the determination of the hydrogen sulfide concentration in gaseous mixtures in each of its operations, Cimarex Energy Co. of Colorado does not anticipate that there will be enough H₂S from the surface to the Paddock formations to meet the OCD's minimum requirements for the submission of a contingency plan for the drilling and completion of the following test(s):

Poseidon 3 Federal No. 7
3-17S-30E
SHL 330 FSL & 660 FEL
BHL 330 FSL & 990 FEL
Eddy County, NM

If anything further is needed regarding this issue, or if you have any questions, please feel free to contact the undersigned at 972-443-6489.

Yours truly,


Natalie Krueger
Regulatory Analyst