

January 16, 2004

Oil Conservation Division 1301 W. Grand Ave. Artesia, NM 88210

Attention: Bryan Arrant

30-015-01739

Re:

D State No. 34 - 660' FNL & 660' FEL

D State No. 35 – 2310' FSL & 1650' FWL Section 35, T17S, R28E, Eddy County, NM

Dear Bryan:

The above referenced wells are existing wells known as the Empire Abo Unit E-40 and Empire Abo Unit G-48. We plan on recompleting these wells from the Abo formation to the Yeso formation. Since these are existing wells and we are not drilling any new hole, we do not believe that an H2S contingency plan is necessary.

If you have questions or need further information, please call.

Sincerely,

Melanie J. Parker Land Department

/mp