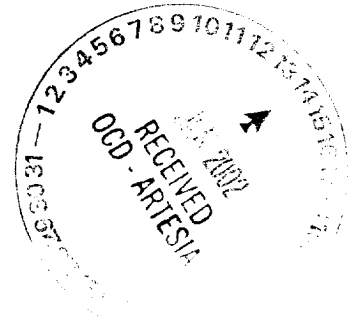


TIPTON OIL & GAS ACQUISITIONS

P.O. BOX 1234
LOVINGTON, NM 88260

January 11, 2002

Attention Carmen
Oil Conservation Division
1301 W. Grand
Artesia, NM 88210



Re: Change of Operator

Dear Carmen:

As discussed, a C104 for Change of Operator from Aroc to Dwight A. Tipton effective July 1, 2001 has been approved by the OCD (copy attached). However, the effective date is incorrect. We wish to cancel this change of operator at this time.

A C104 with the correct effective date will be submitted at a later date. In addition, the new operator will be Tipton Oil & Gas Acquisitions (bonding pending) rather than Dwight A. Tipton.

If you have any questions, please do not hesitate to call me at 505-392-3575.

Sincerely,

A handwritten signature in cursive script that reads "Debbie McKelvey".

Debbie McKelvey
Agent for Tipton Oil & Gas Acquisitions