

**NADEL AND GUSSMAN PERMIAN, L.L.C.  
3200 FIRST NATIONAL TOWER  
TULSA, OK 74103  
(918) 583-3333 (P)  
(918) 583-0888 (F)**

Via Mail and Fax

3/10/97

Re: Yates-King #1  
22K-23S-26E  
Eddy, NM  
Notice of Intention to P&A

Mr. Brian Arrant  
New Mexico Oil Conservation Division, District II  
811 S. First Street, P.O. Drawer DD  
Artesia, NM 88210


Dear Mr. Arrant:

Pursuant to our telephone conversation earlier today, attached you will find a revised Notice of Intention to Plug and Abandon the captioned well, along with before and after P&A sketches. The only difference between this C-103 and the one approved by the OCD on 2/24/97 is that casing is to be cut and pulled at 9500' and plugs spotted across the Wolfcamp and 9-5/8" shoe instead of squeezing via a retainer.

Pending your approval, and depending on bids received, we may plug the well either as shown on the attached C-103 or as previously approved. To facilitate your review, I have also attached the currently approved C-103 (we are requesting that it remain in effect so that we will have the option to cut and pull casing or perforate and squeeze).

Nadel and Gussman Permian, LLC would greatly appreciate your prompt review and approval.. If all is in order, please fax an approved copy to my attention at the above listed number. Do not hesitate to contact me should you have any questions.

Sincerely,

  
Joel F. Martin, P.E.

RECEIVED

MAR 14 1997

OIL CON. DIV.