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

RECEIVED

4/28/97

Re: Yates-King #1 22K-23S-26E Eddy, NM Form C-103, Report of Actual P&A Operations

Mr. Brian Arrant New Mexico OCD 811 S. First Street, P.O. Drawer DD Artesia, NM 88210 1731 - 1 1997

ON CON. DIV. DIST. 2

Dear Mr. Arrant:

Attached you will find the referenced C-103. As described on the Sundry Notice of Intent, Nadel and Gussman Permian LLC ("NGP") assumed the role of operator from National Energy Group, Inc. for purposes of abandoning the well. NGP contracted with Dawson Production Services to plug the well on a turn-key basis. E.K. Kleck of Dawson completed the attached C-103.

Please let me know if you have questions or require anything further.

Sincerely,

JEODE ~

Joel F. Martin, P.E.

cc (with attachment):

Bob Shelton, Nearburg Darryl Wright, National Energy Group, Inc.