

BURLINGTON RESOURCES

April 23, 2002

New Mexico Oil Conservation Division
1000 Rio Brazos Road
Aztec, New Mexico 87410

Re: San Juan 27-5 Unit #120M
J Section 23, T-27-N, R-5-W
30-039-25792



REVISED

Gentlemen:

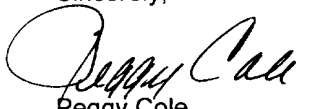
Attached is a copy of the allocation for the commingling of the subject well for the Lewis pay add that was completed 5-19-01. DHC-1860 was issued for this well.

Gas: Mesaverde 69%
Dakota 31%

Oil: Mesaverde 0%
Dakota 100%

These percentages were calculated using rate-time reserve estimate comparisons for each respective formation. Because the Lewis formation was the only formation added during operations, the oil allocation has stayed the same as it was prior to working over the well. Please let me know if you have any questions.

Sincerely,


Peggy Cole
Regulatory Supervisor

Xc: NMOCD – Santa Fe
Bureau of Land Management

Production Allocation Documentation

San Juan 27-5 Unit #120M

Production Allocation

Based on Remaining Reserves

Lewis Payadd May 2001

REVISED

GAS

	<u>RR</u>	<u>Allocation %</u>
Dakota	436.8	31%
All	<u>1,389.5</u>	
Mesaverde	952.7	69%

Condensate

Since only the Lewis was added, and the Lewis is not an oil-producing formation, the condensate allocation remains the same.