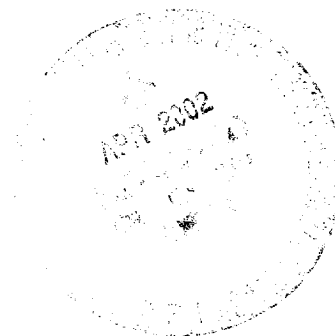


BURLINGTON RESOURCES

March 26, 2002

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

Re: San Juan 27-4 Unit #99B
N Section 16, T-27-N, R-4-W
30-039-26376



REVISED

Gentlemen:

Attached is a copy of the allocation for the commingling of the subject well for that was completed 11-2-01. DHC-31az was issued for this well.

Gas:	Mesaverde	58%
	Dakota	42%

Oil:	Mesaverde	58%
	Dakota	42%

These percentages are based upon isolated flow tests from the Mesaverde and Dakota formations during completion operations. Oil was not present during flow test operations. For that reason, oil percentages are based upon gas allocations and are provided in the event this wellbore begins producing oil at some point in the future. Please let me know if you have any questions.

Sincerely,

A handwritten signature in cursive script that reads "Peggy Cole".

Peggy Cole
Regulatory Supervisor

Xc: NMOCD – Santa Fe
Bureau of Land Management

PRODUCTION ALLOCATION FORMULA USING FLOW TEST INFORMATION

San Juan 27-4 Unit #99B
(Mesaverde/Dakota) Commingle
Unit N, 16-T27N-R04W
Rio Arriba County, New Mexico

REVISED

Allocation Formula Method:

3 Hour Flow Test from Mesaverde = 707 MCFD & 0 BO

3 Hour Flow Test from Dakota = 504 MCFD & 0 BO

GAS:

$$\frac{(MV) 707 \text{ MCFD}}{(MV/ DK) 1211 \text{ MCFD}} = (MV) \% \text{ Mesaverde 58\%}$$

$$\frac{(DK) 504 \text{ MCFD}}{(MV/DK) 1211 \text{ MCFD}} = (DK) \% \text{ Dakota 42\%}$$

OIL:

$$\frac{(MV) 0 \text{ BO}}{(MV/ DK) 0 \text{ BO}} = (MV) \% \text{ Mesaverde 58\%}$$

$$\frac{(DK) 0 \text{ BO}}{(MV/ DK) 0 \text{ BO}} = (DK) \% \text{ Dakota 42\%}$$