BURLINGTON RESOURCES

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

Re:

San Juan 27-5 Unit #167M C Section 32, T-27-N, R-5-W

30-039-26516

Gentlemen:

Gas:

Mesaverde

57%

Dakota

43%

Oil:

Mesaverde

0%

Dakota

0%

These allocations are based on isolated flow tests from the Mesaverde and Dakota during completion operations. Please let me know if you have any questions.

Sincerely,

Peggy Cole

Regulatory Supervisor

Xc:

NMOCD - Santa Fe

Bureau of Land Management

AFR 2001 FACE ALC CALLED

3401 East 30th, Post Office Box 4289, Farmington, NM 87499 505-326-9727 Fax: 505-326-9563