

BURLINGTON RESOURCES

January 7, 2002

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

Re: San Juan 28-5 Unit #78
M Section 25, T-28-N, R-5-W
30-039-20105



Gentlemen:

Attached is a copy of the allocation for the commingling of the subject well after a Lewis pay add completed April 17, 2001. DHC-1756 was issued for this well.

Gas: Mesaverde 93%
Dakota 7%

Oil: Mesaverde 0%
Dakota 100%

These percentages were calculated using rate-time reserve estimate comparisons for each respective formation. Please let me know if you have any questions.

Sincerely,

A handwritten signature in cursive script, appearing to read "Peggy Cole".

Peggy Cole
Regulatory Supervisor

Xc: NMOCD – Santa Fe
Bureau of Land Management

Production Allocation Documentation

San Juan 28-5 Unit #78

Production Allocation

Based on Remaining Reserves

GAS

	<u>EUR</u>	<u>RR</u>	<u>Allocation %</u>
Dakota	885.1	90.3	7%
All	<u>1,783.2</u>	<u>1,372.8</u>	
Mesaverde		1,282.5	93%

OIL

	<u>EUR</u>	<u>RR</u>	<u>Allocation %</u>
Dakota	0.0	0.0	0%
All	<u>2.6</u>	<u>1.0</u>	
Mesaverde		1.0	100%