

BURLINGTON RESOURCES

January 14, 2002

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

Re: San Juan 28-5 Unit #73M
N Section 35, T-28-N, R-5-W
30-039-25663

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-1593 was issued for this well.

Gas: Mesaverde 69%
Dakota 31%

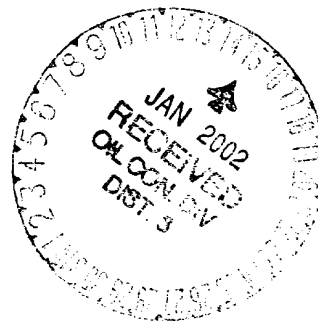
Oil: Mesaverde 50%
Dakota 50%

These percentages were calculated using rate-time reserve estimate comparisons for each respective formation. 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 28-5 Unit #73M

Production Allocation

Based on Remaining Reserves

GAS

	<u>Remaining Reserves</u>	<u>Allocation %</u>
Dakota	406.5	31%
All	<u>1,324.1</u>	
Mesaverde	917.5	69%

OIL

	<u>Remaining Reserves</u>	<u>Allocation %</u>
Dakota	1.56	50%
All	3.12	
Mesaverde	1.56	50%