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BURLINGTON RESOURCES

November 21, 2001

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

Re: San Juan 28-5 Unit #72M
E Section 35, T-28-N, R-5-W
30-039-25621

Gentlemen:

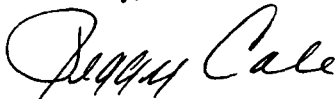
Attached is a copy of the allocation for the commingling of the subject well. DHC-1591 was issued for this well.

Gas:	Mesaverde	47%	78411A - PA	/
	Dakota	53%	78411B - PA	
Oil:	Mesaverde	39%		/
	Dakota	61%		

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 #72M

Production Allocation

Based on Remaining Reserves

GAS

	<u>EUR</u>	<u>RR</u>	<u>Allocation %</u>
Dakota	562.2	410.3	53%
All	<u>994.9</u>	<u>777.1</u>	
Mesaverde		366.8	47%

OIL

	<u>EUR</u>	<u>RR</u>	<u>Allocation %</u>
Dakota	1.2	0.7	61%
All	<u>1.8</u>	<u>1.2</u>	
Mesaverde		0.5	39%