

BURLINGTON RESOURCES

February 20, 2002

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

Re: San Juan 27-5 Unit #97M
D Section 31, T-27-N, R-5-W
30-039-23728

REVISED

Gentlemen:

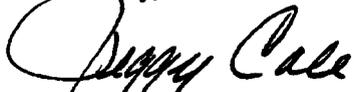
Attached is a copy of the allocation for the commingling of the subject well for the Lewis pay add that was completed 3-12-01. DHC-1716 was issued for this well.

Gas:	Mesaverde	36%
	Dakota	64%

Oil:	Mesaverde	39%
	Dakota	61%

These percentages were calculated using rate-time reserve estimate comparisons for each respective formation. Because the Lewis formation was the only formation added during operations, the oil allocation has stayed the same as it was prior to working over the well. 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 27-5 Unit #97M

Production Allocation

Based on Remaining Reserves

REVISED

GAS

	<u>EUR</u>	<u>RR</u>	<u>Allocation %</u>
Dakota	1,704.1	648.7	64%
All	<u>1,587.7</u>	<u>1,010.9</u>	
Mesaverde		362.1	36%