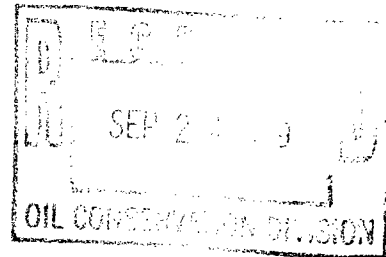


BURLINGTON RESOURCES



September 22, 1999

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

Re: San Juan 27-4 Unit #21
B Section 30, T-27-N, R-4-W
30-039-06937

Gentlemen:

Attached is a copy of the allocation for the commingling of the subject well. DHC-2182 was issued for this well.

Gas:	Mesa Verde	85%
	Pictured Cliffs	15%
Oil:	Mesa Verde	50%
	Pictured Cliffs	50%

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

Sincerely,

Peggy Bradfield Cole
Regulatory/Compliance Administrator

Xc: NMOCD - Santa Fe
Bureau of Land Management - Farmington

Calculations for San Juan 27-4 Unit #21 - PC/MV

B 30 T27N R04W

Commingled
Tapacito Pictured Cliffs
Blanco Mesaverde

This is a PC/MV producer with Pictured Cliffs and Mesaverde production streams commingled per DHC 2182.

PC/MV commingled production after MV workover:	115	MCFD
	0	BOPD

PC only production:	17	MCFD
	0	BOPD

Gas Allocation

PC = $(17/115)*100$ 15 %

MV = $((115-17)/115)*100$ 85 %

Oil Allocation

Past Pictured Cliffs and Mesaverde production has not included oil. As a result, the future oil allocation is recommended:

PC = 50 %

MV = 50 %