

BURLINGTON RESOURCES

January 29, 2000

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

Re: San Juan 28-6 Unit #148M
P Section 28, T-28-N, R-6-W
30-039-26140

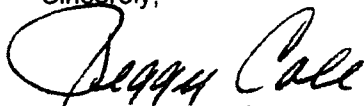
Gentlemen:

Attached is a copy of the allocation for the commingling of the subject well. DHC-2235 was issued for this well.

Gas:	Mesa Verde	17%
	Dakota	83%
Oil:	Mesa Verde	50%
	Dakota	50%

These allocations are based on isolated flow tests from the Mesa Verde and Dakota 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

PRODUCTION ALLOCATION FORMULA USING FLOW TEST INFORMATION

San Juan 28-6 #148M
(Mesaverde/Dakota) Comingle
Unit P, 28-T28N-R06W
Rio Arriba County, New Mexico

Allocation Formula Method:

3 Hour Flow Test from Mesaverde = 160 MCFD & 0 BO

3 Hour Flow Test from Dakota = 804 MCFD & 0 BO

GAS:

$$\frac{(MV) 160 \text{ MCFD}}{(MV/DK) 964 \text{ MCFD}} = (MV) \% \text{ Mesaverde 17\%}$$

$$\frac{(DK) 804 \text{ MCFD}}{(MV/DK) 964 \text{ MCFD}} = (DK) \% \text{ Dakota 83\%}$$

OIL:

$$\frac{(MV) 0.0 \text{ BO}}{(MV/DK) 0 \text{ BO}} = (MV) \% \text{ Mesaverde 50\%}$$

$$\frac{(DK) 0 \text{ BO}}{(MV/DK) 0 \text{ BO}} = (DK) \% \text{ Dakota 50\%}$$