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November 28, 2006

Bureau of Land Management
 Farmington Resource Area
 1235 LaPlata Highway
 Farmington, New Mexico 87401

Commissioner of Public Lands
 State of New Mexico
 P.O. Box 1148
 Santa Fe, New Mexico 87501-1148

Oil Conservation Division
 State of New Mexico
 1220 S. St. Francis Drive
 Santa Fe, New Mexico 87505-4000

RE: San Juan 28-7 Unit; N. 14-08-001-459
Rio Arriba County, New Mexico
Second Amendment - 2006 Plan of Development

Dear Sir or Madam:

By letter dated February 8, 2006, ConocoPhillips Company (COPC), as Unit Operator for the referenced Unit, filed the original Plan of Development (POD) for the calendar year 2006. Subsequently, by letter dated April 10, 2006, COPC filed the First Amendment to the 2006 POD. Pursuant to Section 10 of the San Juan 28-7 Unit Agreement, COPC now desires to further amend the 2006 POD as follows:

Amend by addition, the following new completions:

| Well # | GPU | Section | Township | Range | Formation |
|--------|-----|---------|----------|-------|------------------|
| 156G* | E/2 | 10 | 27N | 7W | Mesaverde/Dakota |
| 157G* | E/2 | 11 | 27N | 7W | Mesaverde/Dakota |
| 183F* | E/2 | 1 | 27N | 7W | Mesaverde/Dakota |
| 194F* | E/2 | 21 | 28N | 7W | Mesaverde/Dakota |
| 221F | E/2 | 25 | 28N | 7W | Mesaverde/Dakota |
| 221G* | E/2 | 25 | 28N | 7W | Mesaverde/Dakota |

| | | | | | |
|-------|---------------|----|-----|----|------------------|
| 223F | E/2 | 26 | 28N | 7W | Mesaverde/Dakota |
| 229F | E/2 | 32 | 28N | 7W | Mesaverde/Dakota |
| 239M* | W/2 | 17 | 28N | 7W | Mesaverde/Dakota |
| 247F* | Irregular S/2 | 11 | 28N | 7W | Mesaverde/Dakota |
| 248F* | E/2 | 18 | 28N | 7W | Mesaverde/Dakota |
| 249G | E/2 | 30 | 28N | 7W | Mesaverde/Dakota |
| 46A | E/2 | 16 | 28N | 7W | Mesaverde/Dakota |
| 50B | E/2 | 23 | 28N | 7W | Mesaverde/Dakota |

*Indicates a directional well with Section and GPU representative of BHL

This Amendment to the 2006 POD is made in order to secure APD approval of this project prior to the formal filing of the 2007 POD.

Your timely approval of this amendment would be greatly appreciated. Please do so by executing a copy of this letter and returning to the undersigned. Should you have any questions regarding this proposal, please contact me at 505-326-9835.

Copies of this letter are being sent to the working interest owners shown on the attached sheet.

Sincerely,

Brian C. Dart

Brian C. Dart
Encl.

Bureau of Land Management

Date

New Mexico Commissioner of Public Lands

Date

New Mexico Oil Conservation Division

Date

The foregoing approvals are for the Second Amendment to the 2006 Plan of Development for the San Juan 28-7 Unit, #14-08-001-459, Rio Arriba County, New Mexico.