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Commissioner of Public Lands

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March 26, 2008

Burlington Resources Oil and Gas Co.
P. O. Box 4289
Farmington, New Mexico 87499-4289

Attention: Ms. Dawn Howell

Re: Canyon Largo Unit
Dakota Formation Non-Commercial Determination
Well No. 477, E/2 Sec. 27-24N-6W
Rio Arriba County, New Mexico

Dear Ms. Howell:

We are in receipt of your letter of November 21, 2007 and data regarding the commercial determination for the above captioned well.

We concur with your determination that the Canyon Largo Unit Well No. 477 is a non-commercial well in the Dakota formation and should be produced on a lease basis. Our concurrence is subject to like approval by the Bureau of Land Management.

If you have any questions or if we may be of further help, please contact Pete Martinez at (505) 827-5791.

Very truly yours,

PATRICK H. LYONS
COMMISSIONER OF PUBLIC LANDS

BY:
JAMI BAILEY, Director
Oil, Gas and Minerals Division
(505) 827-5744
PL/JB/pm

pc: Reader File,
BLM-Farmington Attn: Mr. Wayne Townsend
OCD-Santa Fe Attn: Mr. Ed Martin
TRD-Attn: Mr. Valdean Severson
RMD-Attn: Mr. Kurt McFall

-State Land Office Beneficiaries -

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