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February 24, 2010

Mark E. Fesmire, Director  
NM Oil Conservation Division  
1220 S. St. Francis Drive  
Santa Fe, NM 87505

**Re: NMOCD Case No. 14439; Application of Cimarex Energy Co. of Colorado for an Unorthodox Well Location, Eddy County, New Mexico; Poseidon "3" Well No. 3: SE/4 SW/4 Sec. 3 T17S R30E NMPM, Eddy County, New Mexico**

Dear Mr. Fesmire:

This matter was set for examiner hearing pursuant to the objection of COG Operating LLC. Cimarex has since informed COG that the well will be drilled to a bottom hole location that will be orthodox. For this reason, COG withdraws its objection and agrees that the application may be approved administratively. COG does not object to an unorthodox surface location for the proposed well.

Very truly yours,

J. Scott Hall

JSH:kw

cc: James Bruce, Esq.  
Brent Robertson  
Stuart Dirks

{00165363-1}

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