## EXHIBIT NO.

Cost Estimate: To dually complete Pennsylvanian zone with presently producing Devonian zone. Devonian through tubing and Pennsylvanian through tubing casing annulus.

Workover rig, 10 days @ \$500/day	\$5000
Mad Supplies	2500
Packer & Setting Service	1210
Side Door Choke	150
Perforating, 100 holes @ 11,500'	1149
Acidizing, 5000 gala.	1250
Contingencies	1200
3-500 Bbl. Tanks	6300
Low Pressure Separator	750
Labor & Transportation	1500
Miscl. Fittings & Connections	2700
	\$23709