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October 4, 2005

Oil Conservation Division 1301 W. Grand Ave. Artesia, NM 88210

Attention: Bryan Arrant

30 - 015 - 3457-7

Re:

Irish Whiskey Federal #2 660' FNL & 1980' FWL, Unit C

Section 26, T22S, R28E Eddy County, New Mexico

## Dear Bryan:

We plan to complete this well in the Morrow which is sweet and <u>we don't anticipate cutting any formations that contain H2S gas</u> during the drilling of the above referenced well. Therefore, we do not believe that an H2S contingency plan is necessary.

If you have questions or need further information, please call.

Johnson

Sincerely,

Amy Johnson

Land Department

/aj