

COG OPERATING LLC

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Midland, TX 79701

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November 30, 2007

3001535931

New Mexico Oil Conservation Division
Attn: Bryan Arrant
1301 W. Grand Avenue
Artesia, NM 88210

Re: Statewide Rule 118
Hydrogen Sulfide Gas Contingency Plan
Polaris B Federal #15 – Drill Yeso oil well

Dear Bryan,

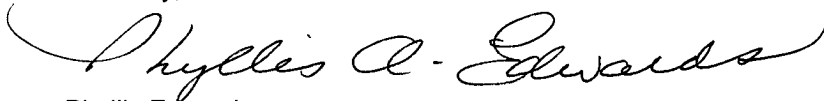
In accordance with NMAC 19.15.3.118 C (1) governing the determination of the hydrogen sulfide concentration in gaseous mixtures in each of its operations, COG Operating LLC does not anticipate that there will be enough H₂S in drilling the Yeso formation to meet the OCD's minimum requirements for the submission of a contingency plan for the drilling and completion of the following test:

Polaris B Federal #15
1800 FSL & 915 FEL Section 9, T17S, R30E UL I Eddy County, NM

COG Operating LLC does have an H₂S Contingency Plan on location listing safety procedures and contact personnel should an unforeseen emergency arise.

Please call, e-mail, or fax me if you need anything further to approve this APD, and I thank you in advance for your cooperation in this matter.

Sincerely,



Phyllis Edwards
Regulatory Analyst

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