



PO Box 1370
Artesia, NM 88211-1370
(575) 748-1288

30-015-36893

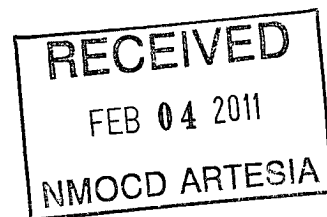
December 17, 2010

COG, LLC
Fasken Center, Tower II
550 West Texas Ave, Suite 1300
Midland, TX 79701

RE: Polaris B Fed #30
330' FSL & 1750' FEL
Sec. 9, T17S, R30E
Eddy County, New Mexico

Dear Sir,

The attached is the Deviation Survey for the above captioned well.

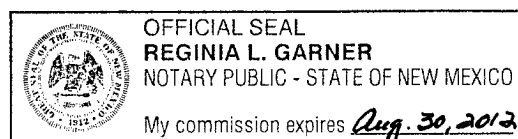


Very truly yours,

Eddie LaRue
Operations Manager

State of New Mexico }
County of Eddy }

The foregoing was acknowledged before me this 17th day of December, 2010.

Notary Public

Polaris B Federal #30

Date	Depth	Dev/Inc
12/6/2010	214	0.60
12/8/2010	883	0.70
12/9/2010	1349	1.00
12/10/2010	1828	0.20
12/10/2010	2338	0.80
12/11/2010	2816	1.20
12/11/2010	3292	0.30
12/12/2010	3803	0.60
12/13/2010	4248	0.50
12/13/2010	4758	0.40
12/14/2010	5716	0.60
12/15/2010	5268	0.70