



OIL REPORTS & GAS SERVICES, INC.

"Supporting The Oil & Gas Industry"

October 29, 2007

Oil Conservation Division
1301 W. Grand Ave.
Artesia, New Mexico 88210

Ref: Dan A. Hughes Company, L.P.
Hueco South Unit 26 State #1
Unit M, Sec. 26, T32S, R17W
Hidalgo County, New Mexico

Gentlemen:

Dan A. Hughes Company, L.P. does not expect an encounter with H2S and therefore deems a H2S contingency plan unnecessary.

Sincerely,

Gaye Heard – Agent
Dan A. Hughes Company, L.P.