

L & M DRILLING, INC.

OIL WELL DRILLING CONTRACTORS
PO BOX 1370 ARTESIA, NEW MEXICO 88211-1370
(505) 746-4405 746-3518 748-2205

October 9, 2002

Westall Oil & Gas, Inc.
PO Drawer 4
Loco Hills, NM 88255

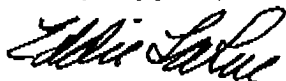
RE: 30-025-35340 Unit C
Polewski Federal #2
990' FNL & 1658' FWL
Sec. 31, T19S, R32E
Lea County, New Mexico

Gentlemen:

The following is a Deviation Survey for the above captioned well.

DEPTH	DEVIATION	DEPTH	DEVIATION
374'	1/2°	3446'	1 1/2°
854'	1 1/4°	3972'	1 1/2°
977'	1 1/4°	4457'	1 1/2°
1101'	1 1/4°	4922'	1 1/2°
1347'	1/2°	5421'	1 1/4°
1623'	3/4°	5888'	1 1/2°
2121'	3/4°	6355'	1 1/4°
2587'	1 1/4°	6852'	1 1/4°
2957'	1/2°	7300'	1/2°

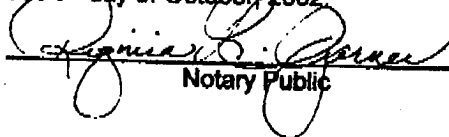
Very truly yours,



Eddie C. LaRue
Vice President

STATE OF NEW MEXICO }
COUNTY OF EDDY }

The foregoing was acknowledged before me
this 9th day of October, 2002.


Notary Public