Manhattan Petroleum, Inc.

May 23, 2008

Marley Brown
COMPLIANCE OFFICER

New Mexico Oil Conservation Division 1625 N. French Drive Hobbs, New Mexico 88240

Attention:

Maxey Brown, Inspector

In reply to:

Letter of Violation dated 08-May-08

Inspection No. iMGB0812926168 Inspection No. iMGB0812925960 Inspection No. iMGB0812925298

State 32 No. 001 Martin No. 001 Davenport No. 001 30-025-24592-00-00 30-025-24882-00-00 30-025-24995-00-00 OK TO RELEASE

RELEASE

Dear Mr. Maxey:

Corrective actions listed in the subject letter have been made, and locations of these plugged wells are ready for re-inspection.

Please note that two electrical power poles were left at the State 32 No. 1 wellsite at the request of the landowner, who agreed to assume responsibility for them.

Also note that four electrical power poles remain onsite at the Davenport No. 1 location, again at landowner's request. Landowner assumes responsibility for this equipment.

Should further information be required, please contact me. I can be reached by telephone at (918) 621-6533 and by e-mail at CSSwan@manhattanpetroleum.com.

Sincerely,

Connie Swan

Regulatory Administrator

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