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District I
1625 N. French Dr., Hobbs, NM 88240

District II
811 South First, Artesia, NM 88210

District III
1000 Rio Brazos Road, Aztec, NM 87410

District IV
2040 South Pacheco, Santa Fe, NM 87505

State of New Mexico
Energy Minerals and Natural Resources

Form C-104A

Submit to appropriate District Office

Oil Conservation Division
2040 South Pacheco
Santa Fe, NM 87505

Change of Operator

Previous Operator Information:

OGRID 006550
Name: Dwight A. Tipton
Address: P.O. Box 1597
Address: _____
City, State, Zip: Lovington, NM 88260

New Operator Information:

Effective Date: 01/01/02
New OGRID: 211128
New Name: Tipton Oil & Gas Acquisitions, INC.
Address: P.O. Box 1234
Address: _____
City, State, Zip: Lovington, NM 88260

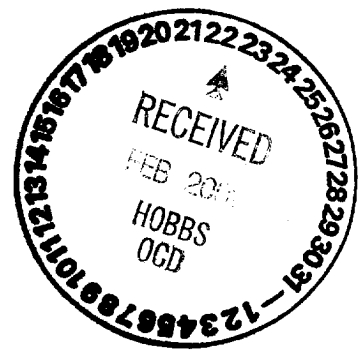
I hereby certify that the rules of the Oil Conservation Division have been complied with and that the information given to the new operator on this form and the attached list of wells is true and complete to the best of my knowledge and belief.

Signature: [Signature]
Printed name: Clay Tipton
Title: Secretary-Treasurer
Date: _____ Phone: 505-392-3575

Previous operator complete below:

Previous Operator: Dwight A. Tipton
Previous OGRID: 006550
Signature: [Signature]
Printed Name: Clay Tipton, Secretary-Treasurer

NMOCD Approval	
Signature: <u>[Signature]</u>	
Printed Name: <u>PAUL E. KAUTZ</u>	
District: <u>PETROLEUM ENGINEER</u>	
Date: <u>FEB 27 2002</u>	



dm

NEW OPERATOR:

Tipton Oil ~~Leasing~~ Gas Acquisitions

PROP- UNITY	WELL NAME	ULSTR	LTR	API	WELL TYPE	POOL ID	POOL NAME	LAST PROD/ING
29144	BURTON FLAT E FEDERAL #001	L-01-21S-27E	L	30-015-25064	O	3713	AVALON; BONE SPRING, EAST	04-2001
	BURTON FLAT E FEDERAL #002	M-01-21S-27E	M	30-015-25063	O	24330	FENTON; DELAWARE, NORTHWEST	10-2001
28640	GULF STATE #001	O-14-14S-29E	O	30-005-62056	O	19100	DOUBLE L; QUEEN (ASSOC)	10-2001
	GULF STATE #002	J-14-14S-29E	J	30-005-62728	O	19100	DOUBLE L; QUEEN (ASSOC)	10-2001
28641	RICKY A STATE #001	K-14-14S-29E	K	30-005-62815	O	19100	DOUBLE L; QUEEN (ASSOC)	10-2001
22507								
26912	ARNOTT RAMSEY #001	P-02-25S-36E	P	30-025-09721	G	79240	JALMAT; TAN-YATES-7 RVRs (PRO GAS)	06-2001
29508	FEDERAL AH #004	J-09-18S-33E	J	30-025-01593	O	13340	CORBIN; YATES	09-2000
	FEDERAL AH #005	I-09-18S-33E	I	30-025-01594	O	13340	CORBIN; YATES	10-2001
29509								
27600	HUDSON FEDERAL #001	O-15-17S-32E	O	30-025-25418	O	43250	MALJAMAR; ABO	10-2001
29510								
26439	HUFF #001	G-09-24S-37E	G	30-025-26755	O	37240	LANGUE MATIX; 7 RVRs-Q-GRAYBURG	10-2001
29511								
26440	JAMESON #001	C-15-24S-36E	C	30-025-27825	O	33820	JALMAT; TAN-YATES-7 RVRs (OIL)	10-2001
	JAMESON #002	F-15-24S-36E	F	30-025-28258	O	33820	JALMAT; TAN-YATES-7 RVRs (OIL)	10-2001
29512								
26441	QUARRY #001	3-19-18S-38E	L	30-025-32297	O	73610	BYERS; YATES (GAS)	10-2001
29513								
26442	ROCKET #001	N-10-24S-36E	N	30-025-09534	O	33820	JALMAT; TAN-YATES-7 RVRs (OIL)	10-2001
	ROCKET #003	K-10-24S-36E	K	30-025-28256	O	33820	JALMAT; TAN-YATES-7 RVRs (OIL)	10-2001