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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: 21128

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: _____

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: _____

Printed Name: Clay Tipton, Secretary-Treasurer

NMOCD Approval

Signature: _____

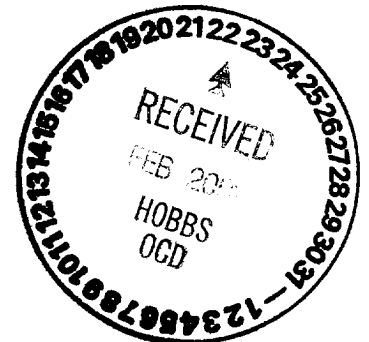
Printed Name: PAUL E. KAUTZ

District: _____

PETROLEUM ENGINEER

Date: _____

FEB 27 2002



dm

WELLS INVOLVED IN OPERATOR CHANGE
FINAL LIST WITH C-104A

FEB 18, 2002

This is a final list of wells being transferred. If all bonding requirements are satisfied, submit this list to the OCD District with your C-104A.

PREVIOUS OPERATOR: 6550 DWIGHT A TIPTON

NEW OPERATOR:

Tipton Oil Gas Agency

OCD DISTRICT: ARTESIA

PROP- ERTY WELL NAME	ULSTR	UNIT LTR	API	WELL TYPE	ID POOL NAME	LAST PROD/INJ
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
29507	P-02-25S-36E	P	30-025-09721	G	79240 JALMAT; TAN-YATES-7 RVRs (PRO GAS)	06-2001
29508	J-09-18S-33E	J	30-025-01593	O	13340 CORBIN; YATES	09-2000
29509	I-09-18S-33E	I	30-025-01594	O	13340 CORBIN; YATES	10-2001
29510	O-15-17S-32E	O	30-025-25418	O	43250 MALJAMAR; ABO	10-2001
29511	G-09-24S-37E	G	30-025-26755	O	37240 LANGLIE MATIX; 7 RVRs-Q GRAYBURG	10-2001
29512	C-15-24S-36E	C	30-025-27825	O	33820 JALMAT; TAN-YATES-7 RVRs (OIL)	10-2001
29513	F-15-24S-36E	F	30-025-28258	O	33820 JALMAT; TAN-YATES-7 RVRs (OIL)	10-2001
29514	3-19-18S-38E	L	30-025-32297	O	73610 BYERS; YATES (GAS)	10-2001
29515	N-10-24S-36E	N	30-025-09534	O	33820 JALMAT; TAN-YATES-7 RVRs (OIL)	10-2001
29516	K-10-24S-36E	K	30-025-28256	O	33820 JALMAT; TAN-YATES-7 RVRs (OIL)	10-2001