

April 12, 2010

Colorado Department of Natural Resources
Colorado Oil and Gas Commission
1120 Lincoln Street, Suite 801
Denver, Colorado 80203

Re: Abandonment - Well Kirby 1-A
SWNW Section 33, T4S, R102W
Portion of Resurvey Tract 41
8-20-1926

Dear Sir:

Please be advised the above captioned well has been appropriately restored to Twin Buttes Land Co., LLC specifications. We are aware of and have accepted responsibility for a small amount of remnants of well machinery left on the location.

We are now in custody of the location area and have released National Fuel Corporation from further responsibility.

Sincerely,



Davie D. Robertson, Manager
Twin Buttes Land Co., LLC
P.O. Box 323
Rangely, Colorado

cc. Andy Bush
National Fuel Corporation
Fruita, Colorado