

New Mexico Oil and Gas Production tax rates for 09/01/09 through 08/31/2010 by county and appropriate suffix - Effective 06/01/10

| COUNTY | MUNI | SCH<br>DIST | ONG<br>SFX | FROM   | TO       | KIND | SEV    | SCHOOL | CONS   | AD /2    | Production<br>Total Rate | Equipment<br>AD VAL |
|--------|------|-------------|------------|--------|----------|------|--------|--------|--------|----------|--------------------------|---------------------|
| CHAVES |      | 01          | 0510       | 9/1/09 | 05/31/10 | O    | 0.0375 | 0.0315 | 0.0019 | 0.011013 | 0.081913                 | 0.022025            |
| CHAVES |      | 01          | 0510       | 6/1/10 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.011013 | 0.082413                 | 0.022025            |
| CHAVES |      | 01          | 0510       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.011013 | 0.081913                 | 0.022025            |
| CHAVES |      | 01          | 0510       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.011013 | 0.090413                 | 0.022025            |
| CHAVES |      | 06          | 0520       | 9/1/09 | 05/31/10 | O    | 0.0375 | 0.0315 | 0.0019 | 0.011796 | 0.082696                 | 0.023592            |
| CHAVES |      | 06          | 0520       | 6/1/10 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.011796 | 0.083196                 | 0.023592            |
| CHAVES |      | 06          | 0520       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.011796 | 0.082696                 | 0.023592            |
| CHAVES |      | 06          | 0520       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.011796 | 0.091196                 | 0.023592            |
| CHAVES |      | 08          | 0530       | 9/1/09 | 05/31/10 | O    | 0.0375 | 0.0315 | 0.0019 | 0.012957 | 0.083857                 | 0.025914            |
| CHAVES |      | 08          | 0530       | 6/1/10 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.012957 | 0.084357                 | 0.025914            |
| CHAVES |      | 08          | 0530       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.012957 | 0.083857                 | 0.025914            |
| CHAVES |      | 08          | 0530       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.012957 | 0.092357                 | 0.025914            |
| CHAVES |      | 20          | 0540       | 9/1/09 | 05/31/10 | O    | 0.0375 | 0.0315 | 0.0019 | 0.008805 | 0.079705                 | 0.017609            |
| CHAVES |      | 20          | 0540       | 6/1/10 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.008805 | 0.080205                 | 0.017609            |
| CHAVES |      | 20          | 0540       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.008805 | 0.079705                 | 0.017609            |
| CHAVES |      | 20          | 0540       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.008805 | 0.088205                 | 0.017609            |
| CHAVES |      | 28          | 0550       | 9/1/09 | 05/31/10 | O    | 0.0375 | 0.0315 | 0.0019 | 0.008743 | 0.079643                 | 0.017485            |
| CHAVES |      | 28          | 0550       | 6/1/10 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.008743 | 0.080143                 | 0.017485            |
| CHAVES |      | 28          | 0550       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.008743 | 0.079643                 | 0.017485            |
| CHAVES |      | 28          | 0550       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.008743 | 0.088143                 | 0.017485            |
| CHAVES |      | 14          | 0560       | 9/1/09 | 05/31/10 | O    | 0.0375 | 0.0315 | 0.0019 | 0.009500 | 0.080400                 | 0.019000            |
| CHAVES |      | 14          | 0560       | 6/1/10 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.009500 | 0.080900                 | 0.019000            |
| CHAVES |      | 14          | 0560       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.009500 | 0.080400                 | 0.019000            |
| CHAVES |      | 14          | 0560       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.009500 | 0.088900                 | 0.019000            |
|        |      |             |            |        |          |      |        |        |        |          |                          |                     |
| COLFAX |      | 3           | 0710       | 9/1/09 | 05/31/10 | O    | 0.0375 | 0.0315 | 0.0019 | 0.011796 | 0.082696                 | 0.023592            |
| COLFAX |      | 3           | 0710       | 6/1/10 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.011796 | 0.083196                 | 0.023592            |
| COLFAX |      | 3           | 0710       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.011796 | 0.082696                 | 0.023592            |
| COLFAX |      | 3           | 0710       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.011796 | 0.091196                 | 0.023592            |
| COLFAX |      | 11          | 0720       | 9/1/09 | 05/31/10 | O    | 0.0375 | 0.0315 | 0.0019 | 0.007997 | 0.078897                 | 0.015993            |
| COLFAX |      | 11          | 0720       | 6/1/10 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.007997 | 0.079397                 | 0.015993            |
| COLFAX |      | 11          | 0720       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.007997 | 0.078897                 | 0.015993            |
| COLFAX |      | 11          | 0720       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.007997 | 0.087397                 | 0.015993            |
|        |      |             |            |        |          |      |        |        |        |          |                          |                     |

O = Oil Product codes G = Gas Product Codes C = Carbon Dioxide H = Helium

New Mexico Oil and Gas Production tax rates for 09/01/09 through 08/31/2010 by county and appropriate suffix - Effective 06/01/10

| COUNTY  | MUNI     | SCH<br>DIST | ONG<br>SFX | FROM   | TO       | KIND | SEV    | SCHOOL | CONS   | AD /2    | Production<br>Total Rate | Equipment<br>AD VAL |
|---------|----------|-------------|------------|--------|----------|------|--------|--------|--------|----------|--------------------------|---------------------|
| EDDY    |          | 00C         | 1510       | 9/1/09 | 05/31/10 | O    | 0.0375 | 0.0315 | 0.0019 | 0.008839 | 0.079739                 | 0.017678            |
| EDDY    |          | 00C         | 1510       | 6/1/10 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.008839 | 0.080239                 | 0.017678            |
| EDDY    |          | 00C         | 1510       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.008839 | 0.079739                 | 0.017678            |
| EDDY    |          | 00C         | 1510       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.008839 | 0.088239                 | 0.017678            |
| EDDY    | CARLSBAD | 00C         | 1511       | 9/1/09 | 05/31/10 | O    | 0.0375 | 0.0315 | 0.0019 | 0.011952 | 0.082852                 | 0.023903            |
| EDDY    | CARLSBAD | 00C         | 1511       | 6/1/10 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.011952 | 0.083352                 | 0.023903            |
| EDDY    | CARLSBAD | 00C         | 1511       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.011952 | 0.082852                 | 0.023903            |
| EDDY    | CARLSBAD | 00C         | 1511       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.011952 | 0.091352                 | 0.023903            |
| EDDY    |          | 10          | 1520       | 9/1/09 | 05/31/10 | O    | 0.0375 | 0.0315 | 0.0019 | 0.007509 | 0.078409                 | 0.015018            |
| EDDY    |          | 10          | 1520       | 6/1/10 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.007509 | 0.078909                 | 0.015018            |
| EDDY    |          | 10          | 1520       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.007509 | 0.078409                 | 0.015018            |
| EDDY    |          | 10          | 1520       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.007509 | 0.086909                 | 0.015018            |
| EDDY    |          | 16          | 1530       | 9/1/09 | 05/31/10 | O    | 0.0375 | 0.0315 | 0.0019 | 0.010487 | 0.081387                 | 0.020974            |
| EDDY    |          | 16          | 1530       | 6/1/10 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.010487 | 0.081887                 | 0.020974            |
| EDDY    |          | 16          | 1530       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.010487 | 0.081387                 | 0.020974            |
| EDDY    |          | 16          | 1530       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.010487 | 0.089887                 | 0.020974            |
| EDDY    | ARTESIA  | 16          | 1531       | 9/1/09 | 05/31/10 | O    | 0.0375 | 0.0315 | 0.0019 | 0.011600 | 0.082500                 | 0.023199            |
| EDDY    | ARTESIA  | 16          | 1531       | 6/1/10 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.011600 | 0.083000                 | 0.023199            |
| EDDY    | ARTESIA  | 16          | 1531       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.011600 | 0.082500                 | 0.023199            |
| EDDY    | ARTESIA  | 16          | 1531       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.011600 | 0.091000                 | 0.023199            |
|         |          |             |            |        |          |      |        |        |        |          |                          |                     |
| HARDING |          | 03          | 2110       | 9/1/09 | 05/31/10 | O    | 0.0375 | 0.0315 | 0.0019 | 0.009766 | 0.080666                 | 0.019531            |
| HARDING |          | 03          | 2110       | 6/1/10 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.009766 | 0.081166                 | 0.019531            |
| HARDING |          | 03          | 2110       | 9/1/09 | 08/31/10 | C    | 0.0375 | 0.0315 | 0.0019 | 0.009766 | 0.080666                 | 0.019531            |
| HARDING |          | 03          | 2110       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.009766 | 0.080666                 | 0.019531            |
| HARDING |          | 03          | 2110       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.009766 | 0.089166                 | 0.019531            |
| HARDING |          | 05          | 2120       | 9/1/09 | 05/31/10 | O    | 0.0375 | 0.0315 | 0.0019 | 0.008097 | 0.078997                 | 0.016193            |
| HARDING |          | 05          | 2120       | 6/1/10 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.008097 | 0.079497                 | 0.016193            |
| HARDING |          | 05          | 2120       | 9/1/09 | 08/31/10 | C    | 0.0375 | 0.0315 | 0.0019 | 0.008097 | 0.078997                 | 0.016193            |
| HARDING |          | 05          | 2120       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.008097 | 0.078997                 | 0.016193            |
| HARDING |          | 05          | 2120       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.008097 | 0.087497                 | 0.016193            |
|         |          |             |            |        |          |      |        |        |        |          |                          |                     |

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| COUNTY | MUNI   | SCH<br>DIST | ONG<br>SFX | FROM   | TO       | KIND | SEV    | SCHOOL | CONS   | AD /2    | Production<br>Total Rate | Equipment<br>AD VAL |
|--------|--------|-------------|------------|--------|----------|------|--------|--------|--------|----------|--------------------------|---------------------|
| LEA    |        | 01          | 2510       | 9/1/09 | 05/31/10 | O    | 0.0375 | 0.0315 | 0.0019 | 0.014209 | 0.085109                 | 0.028417            |
| LEA    |        | 01          | 2510       | 6/1/10 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.014209 | 0.085609                 | 0.028417            |
| LEA    |        | 01          | 2510       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.014209 | 0.085109                 | 0.028417            |
| LEA    |        | 01          | 2510       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.014209 | 0.093609                 | 0.028417            |
| LEA    |        | 08          | 2520       | 9/1/09 | 05/31/10 | O    | 0.0375 | 0.0315 | 0.0019 | 0.011749 | 0.082649                 | 0.023498            |
| LEA    |        | 08          | 2520       | 6/1/10 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.011749 | 0.083149                 | 0.023498            |
| LEA    |        | 08          | 2520       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.011749 | 0.082649                 | 0.023498            |
| LEA    |        | 08          | 2520       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.011749 | 0.091149                 | 0.023498            |
| LEA    | EUNICE | 08          | 2521       | 9/1/09 | 05/31/10 | O    | 0.0375 | 0.0315 | 0.0019 | 0.015574 | 0.086474                 | 0.031148            |
| LEA    | EUNICE | 08          | 2521       | 6/1/10 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.015574 | 0.086974                 | 0.031148            |
| LEA    | EUNICE | 08          | 2521       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.015574 | 0.086474                 | 0.031148            |
| LEA    | EUNICE | 08          | 2521       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.015574 | 0.094974                 | 0.031148            |
| LEA    |        | 16          | 2530       | 9/1/09 | 05/31/10 | O    | 0.0375 | 0.0315 | 0.0019 | 0.012476 | 0.083376                 | 0.024952            |
| LEA    |        | 16          | 2530       | 6/1/10 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.012476 | 0.083876                 | 0.024952            |
| LEA    |        | 16          | 2530       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.012476 | 0.083376                 | 0.024952            |
| LEA    |        | 16          | 2530       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.012476 | 0.091876                 | 0.024952            |
| LEA    | HOBBS  | 16          | 2531       | 9/1/09 | 05/31/10 | O    | 0.0375 | 0.0315 | 0.0019 | 0.015254 | 0.086154                 | 0.030507            |
| LEA    | HOBBS  | 16          | 2531       | 6/1/10 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.015254 | 0.086654                 | 0.030507            |
| LEA    | HOBBS  | 16          | 2531       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.015254 | 0.086154                 | 0.030507            |
| LEA    | HOBBS  | 16          | 2531       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.015254 | 0.094654                 | 0.030507            |
| LEA    |        | 19          | 2540       | 9/1/09 | 05/30/10 | O    | 0.0375 | 0.0315 | 0.0019 | 0.010875 | 0.081775                 | 0.021750            |
| LEA    |        | 19          | 2540       | 6/1/10 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.010875 | 0.082275                 | 0.021750            |
| LEA    |        | 19          | 2540       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.010875 | 0.081775                 | 0.021750            |
| LEA    |        | 19          | 2540       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.010875 | 0.090275                 | 0.021750            |
| LEA    | JAL    | 19          | 2541       | 9/1/09 | 05/31/10 | O    | 0.0375 | 0.0315 | 0.0019 | 0.014700 | 0.085600                 | 0.029400            |
| LEA    | JAL    | 19          | 2541       | 6/1/10 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.014700 | 0.086100                 | 0.029400            |
| LEA    | JAL    | 19          | 2541       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.014700 | 0.085600                 | 0.029400            |
| LEA    | JAL    | 19          | 2541       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.014700 | 0.094100                 | 0.029400            |
| LEA    |        | 28          | 2550       | 9/1/09 | 05/31/10 | O    | 0.0375 | 0.0315 | 0.0019 | 0.013310 | 0.084210                 | 0.026620            |
| LEA    |        | 28          | 2550       | 6/1/10 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.013310 | 0.084710                 | 0.026620            |
| LEA    |        | 28          | 2550       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.013310 | 0.084210                 | 0.026620            |
| LEA    |        | 28          | 2550       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.013310 | 0.092710                 | 0.026620            |
|        |        |             |            |        |          |      |        |        |        |          |                          |                     |

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| COUNTY     | MUNI | SCH<br>DIST | ONG<br>SFX | FROM   | TO       | KIND | SEV    | SCHOOL | CONS   | AD /2    | Production<br>Total Rate | Equipment<br>AD VAL |
|------------|------|-------------|------------|--------|----------|------|--------|--------|--------|----------|--------------------------|---------------------|
| MCKINLEY   |      | 1           | 3110       | 9/1/09 | 05/31/10 | O    | 0.0375 | 0.0315 | 0.0019 | 0.015678 | 0.086578                 | 0.031355            |
| MCKINLEY   |      | 1           | 3110       | 6/1/10 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.015678 | 0.087078                 | 0.031355            |
| MCKINLEY   |      | 1           | 3110       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.015678 | 0.086578                 | 0.031355            |
| MCKINLEY   |      | 1           | 3110       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.015678 | 0.095078                 | 0.031355            |
| QUAY       |      | 33          | 3710       | 9/1/09 | 05/03/10 | O    | 0.0375 | 0.0315 | 0.0019 | 0.010530 | 0.081430                 | 0.021060            |
| QUAY       |      | 33          | 3710       | 6/1/10 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.010530 | 0.081930                 | 0.021060            |
| QUAY       |      | 33          | 3710       | 9/1/09 | 08/31/10 | C    | 0.0375 | 0.0315 | 0.0019 | 0.010530 | 0.081430                 | 0.021060            |
| QUAY       |      | 33          | 3710       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.010530 | 0.081430                 | 0.021060            |
| QUAY       |      | 33          | 3710       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.010530 | 0.089930                 | 0.021060            |
| RIO ARRIBA |      | 21          | 3910       | 9/1/09 | 05/31/10 | O    | 0.0375 | 0.0315 | 0.0019 | 0.013533 | 0.084433                 | 0.027065            |
| RIO ARRIBA |      | 21          | 3910       | 6/1/10 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.013533 | 0.084933                 | 0.027065            |
| RIO ARRIBA |      | 21          | 3910       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.013533 | 0.084433                 | 0.027065            |
| RIO ARRIBA |      | 21          | 3910       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.013533 | 0.092933                 | 0.027065            |
| RIO ARRIBA |      | 53          | 3920       | 9/1/09 | 05/31/10 | O    | 0.0375 | 0.0315 | 0.0019 | 0.010927 | 0.081827                 | 0.021854            |
| RIO ARRIBA |      | 53          | 3920       | 6/1/10 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.010927 | 0.082327                 | 0.021854            |
| RIO ARRIBA |      | 53          | 3920       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.010927 | 0.081827                 | 0.021854            |
| RIO ARRIBA |      | 53          | 3920       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.010927 | 0.090327                 | 0.021854            |
| ROOSEVELT  |      | 02          | 4110       | 9/1/09 | 05/31/10 | O    | 0.0375 | 0.0315 | 0.0019 | 0.008993 | 0.079893                 | 0.017985            |
| ROOSEVELT  |      | 02          | 4110       | 6/1/10 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.008993 | 0.080393                 | 0.017985            |
| ROOSEVELT  |      | 02          | 4110       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.008993 | 0.079893                 | 0.017985            |
| ROOSEVELT  |      | 02          | 4110       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.008993 | 0.088393                 | 0.017985            |
| ROOSEVELT  |      | 39          | 4120       | 9/1/09 | 05/31/10 | O    | 0.0375 | 0.0315 | 0.0019 | 0.008491 | 0.079391                 | 0.016981            |
| ROOSEVELT  |      | 39          | 4120       | 6/1/10 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.008491 | 0.079891                 | 0.016981            |
| ROOSEVELT  |      | 39          | 4120       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.008491 | 0.079391                 | 0.016981            |
| ROOSEVELT  |      | 39          | 4120       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.008491 | 0.087891                 | 0.016981            |
| ROOSEVELT  |      | 05          | 4130       | 9/1/09 | 05/31/10 | O    | 0.0375 | 0.0315 | 0.0019 | 0.007250 | 0.078150                 | 0.014500            |
| ROOSEVELT  |      | 05          | 4130       | 6/1/10 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.007250 | 0.078650                 | 0.014500            |
| ROOSEVELT  |      | 05          | 4130       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.007250 | 0.078150                 | 0.014500            |
| ROOSEVELT  |      | 05          | 4130       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.007250 | 0.086650                 | 0.014500            |

O = Oil Product codes G = Gas Product Codes C = Carbon Dioxide H = Helium

New Mexico Oil and Gas Production tax rates for 09/01/09 through 08/31/2010 by county and appropriate suffix - Effective 06/01/10

| COUNTY   | MUNI       | SCH<br>DIST | ONG<br>SFX | FROM   | TO       | KIND | SEV    | SCHOOL | CONS   | AD /2    | Production<br>Total Rate | Equipment<br>AD VAL |
|----------|------------|-------------|------------|--------|----------|------|--------|--------|--------|----------|--------------------------|---------------------|
| SANDOVAL |            | 20          | 4310       | 9/1/09 | 05/31/10 | O    | 0.0375 | 0.0315 | 0.0019 | 0.014580 | 0.085480                 | 0.029159            |
| SANDOVAL |            | 20          | 4310       | 6/1/10 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.014580 | 0.085980                 | 0.029159            |
| SANDOVAL |            | 20          | 4310       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.014580 | 0.085480                 | 0.029159            |
| SANDOVAL |            | 20          | 4310       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.014580 | 0.093980                 | 0.029159            |
| SAN JUAN |            | 02          | 4510       | 9/1/09 | 05/31/10 | O    | 0.0375 | 0.0315 | 0.0019 | 0.011374 | 0.082274                 | 0.022747            |
| SAN JUAN |            | 02          | 4510       | 6/1/10 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.011374 | 0.082774                 | 0.022747            |
| SAN JUAN |            | 02          | 4510       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.011374 | 0.082274                 | 0.022747            |
| SAN JUAN |            | 02          | 4510       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.011374 | 0.090774                 | 0.022747            |
| SAN JUAN | AZTEC      | 02          | 4511       | 9/1/09 | 05/31/10 | O    | 0.0375 | 0.0315 | 0.0019 | 0.014810 | 0.085710                 | 0.029620            |
| SAN JUAN | AZTEC      | 02          | 4511       | 6/1/10 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.014810 | 0.086210                 | 0.029620            |
| SAN JUAN | AZTEC      | 02          | 4511       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.014810 | 0.085710                 | 0.029620            |
| SAN JUAN | AZTEC      | 02          | 4511       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.014810 | 0.094210                 | 0.029620            |
| SAN JUAN |            | 05          | 4520       | 9/1/09 | 05/31/10 | O    | 0.0375 | 0.0315 | 0.0019 | 0.012337 | 0.083237                 | 0.024674            |
| SAN JUAN |            | 05          | 4520       | 6/1/10 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.012337 | 0.083737                 | 0.024674            |
| SAN JUAN |            | 05          | 4520       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.012337 | 0.083237                 | 0.024674            |
| SAN JUAN |            | 05          | 4520       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.012337 | 0.091737                 | 0.024674            |
| SAN JUAN | FARMINGTON | 05          | 4521       | 9/1/09 | 05/31/10 | O    | 0.0375 | 0.0315 | 0.0019 | 0.013450 | 0.084350                 | 0.026899            |
| SAN JUAN | FARMINGTON | 05          | 4521       | 6/1/10 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.013450 | 0.084850                 | 0.026899            |
| SAN JUAN | FARMINGTON | 05          | 4521       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.013450 | 0.084350                 | 0.026899            |
| SAN JUAN | FARMINGTON | 05          | 4521       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.013450 | 0.092850                 | 0.026899            |
| SAN JUAN |            | 06          | 4530       | 9/1/09 | 05/31/10 | O    | 0.0375 | 0.0315 | 0.0019 | 0.011522 | 0.082422                 | 0.023044            |
| SAN JUAN |            | 06          | 4530       | 6/1/10 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.011522 | 0.082922                 | 0.023044            |
| SAN JUAN |            | 06          | 4530       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.011522 | 0.082422                 | 0.023044            |
| SAN JUAN |            | 06          | 4530       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.011522 | 0.090922                 | 0.023044            |
| SAN JUAN | BLOOMFIELD | 06          | 4531       | 9/1/09 | 05/31/10 | O    | 0.0375 | 0.0315 | 0.0019 | 0.016091 | 0.086991                 | 0.032181            |
| SAN JUAN | BLOOMFIELD | 06          | 4531       | 6/1/10 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.016091 | 0.087491                 | 0.032181            |
| SAN JUAN | BLOOMFIELD | 06          | 4531       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.016091 | 0.086991                 | 0.032181            |
| SAN JUAN | BLOOMFIELD | 06          | 4531       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.016091 | 0.095491                 | 0.032181            |
| SAN JUAN |            | 22          | 4540       | 9/1/09 | 05/31/10 | O    | 0.0375 | 0.0315 | 0.0019 | 0.012012 | 0.082912                 | 0.024023            |
| SAN JUAN |            | 22          | 4540       | 6/1/10 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.012012 | 0.083412                 | 0.024023            |
| SAN JUAN |            | 22          | 4540       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.012012 | 0.082912                 | 0.024023            |
| SAN JUAN |            | 22          | 4540       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.012012 | 0.091412                 | 0.024023            |
| UNION    |            | 1           | 5910       | 9/1/09 | 05/31/09 | O    | 0.0375 | 0.0315 | 0.0019 | 0.008525 | 0.079425                 | 0.017050            |
| UNION    |            | 1           | 5910       | 6/1/09 | 08/31/10 | O    | 0.0375 | 0.0315 | 0.0024 | 0.008525 | 0.079925                 | 0.017050            |
| UNION    |            | 1           | 5910       | 9/1/09 | 08/31/10 | C    | 0.0375 | 0.0315 | 0.0019 | 0.008525 | 0.079425                 | 0.017050            |
| UNION    |            | 1           | 5910       | 9/1/09 | 08/31/10 | H    | 0.0375 | 0.0315 | 0.0019 | 0.008525 | 0.079425                 | 0.017050            |
| UNION    |            | 1           | 5910       | 9/1/09 | 08/31/10 | G    | 0.0375 | 0.0400 | 0.0019 | 0.008525 | 0.087925                 | 0.017050            |

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