

EXHIBIT "M"
To Purchase and Sale Agreement
by and between
Amoco Production Company, Seller
and
Hilcorp Energy I, L.P., Buyer

NON-FOREIGN AFFIDAVIT

Exemption from Withholding of Tax For
Dispositions of U.S. Real Property Interests

Article 1445 of the Internal Revenue Code provides that a transferee of a U.S. real property interest must withhold tax if the transferor is a foreign person. To inform [Insert Company Name] ("Buyer") that withholding of tax is not required upon the disposition of a U.S. real property interest by Amoco Production Company, the undersigned hereby certifies the following:

1. Amoco Production Company is not a nonresident alien, foreign corporation, foreign partnership, foreign trust, or foreign estate for purposes of U.S. income taxation;
2. Amoco Production Company's taxpayer identifying number is 73-0466080; and
3. Amoco Production Company's home address is 200 East Randolph Drive, Chicago, Illinois 60601.

Amoco Production Company understands that this certification may be disclosed to the Internal Revenue Service by Buyer and that any false statement contained herein could be punished by fine, imprisonment, or both.

Under penalties of perjury, I declare that I have examined this certification end, to the best of my knowledge and belief, it is true, correct, and complete, and I further declare I have authority to sign this document.

AMOCO PRODUCTION COMPANY

By: _____
Name: _____
Title: Attorney-in-Fact