



April 13, 2006

Sent Via Facsimile: 303-231-3781

Sharron Gebhardt
Minerals Management Service
Minerals Revenue Management
Post Office Box 25165
Denver, Colorado 80225-0165

ATTN: RIN 1010-AD00 – Indian Oil Valuation Proposed Rule

Generally, we support the comments submitted by the COPAS membership and wish to confirm that Williams does not support addition of the API Gravity and (or) Crude Type to the MMS Form-2014. This change would require a significant programming change to the 2014 report processing at a high cost to our company for a very small amount of benefit to the MMS. The quality of the oil is on the OGOR reports and is known to the MMS.

We also do not support adding arm's-length sales of oil from other leases within a designated area or any measures that would increase the boundary beyond the reservation boundaries.

Please contact Morris Miller if you have any questions on the above at (918) 573-1158.

Thank you,

A handwritten signature in black ink that reads "Lisa Gordon". The signature is fluid and cursive, with a long horizontal stroke at the end.

Lisa Gordon
Manager of Revenue, Tax and Regulatory
Williams Production Company, LLC
P.O. Box 3102
Tulsa OK 74101