UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K/A
(Amendment No. 2)

CURRENT REPORT
Pursuant To Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): September 22, 2006

SUPERIOR ENERGY SERVICES, INC.
(Exact name of registrant as specified in its charter)

Commission File No. 0-20310

Delaware (State or other jurisdiction of incorporation or organization)	75-2379388 (I.R.S. Employer Identification No.)
1105 Peters Road Harvey, Louisiana (Address of principal executive offices)	70058 (Zip Code)

(504) 362-4321
(Registrant’s telephone number, including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligations of the registrant under any of the following provisions:

o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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On May 17, 2006, Superior Energy Services, Inc. (the "Company") filed a Current Report on Form 8-K with the Securities and Exchange Commission disclosing that SPN Resources, LLC ("SPN Resources"), a wholly-owned subsidiary of the Company, acquired a 40% interest in Coldren Resources LP ("Coldren Resources"), as well as Coldren Resources' entrance into a purchase and sale agreement with Noble Energy, Inc. ("Noble") to purchase substantially all of Noble's offshore Gulf of Mexico shelf assets ("Acquired Properties"). On July 27, 2006, the Company filed a Current Report on Form 8-K/A (Amendment No. 1) disclosing Coldren Resources' completion of the acquisition of the Acquired Properties for the aggregate purchase price of approximately $475 million. The Company hereby files this Form 8-K/A as Amendment No. 2 to include the financial information required under part (a) and (b) of Item 9.01.

Item 9.01. Financial Statements and Exhibits.

(a) Financial Statements of Businesses Acquired. The following audited financial statements of the Acquired Properties are included in as Exhibit 99.4 hereto and are incorporated herein by reference:

1. Independent Auditors' Report
2. Statements of Revenues and Direct Operating Expenses for the years ended December 31, 2005 and 2004
3. Notes to Statements of Revenues and Direct Operating Expenses.

(b) Pro Forma Financial Information. The following pro forma financial information of the Company giving effect to the acquisition of the Acquired Properties and certain other transactions described in such pro forma financial information is included in Exhibit 99.5 hereto and incorporated herein by reference:

1. Unaudited Pro Forma Condensed Consolidated Balance Sheet as of June 30, 2006
2. Unaudited Pro Forma Condensed Consolidated Statement of Operations for the six months ended June 30, 2006
3. Unaudited Pro Forma Condensed Consolidated Statement of Operations for the year ended December 31, 2005
4. Notes to Unaudited Pro Forma Condensed Consolidated Financial Information

(c) Exhibits:

Number	Description
2.1	Purchase and Sale Agreement, dated May 15, 2006, by and between Noble Energy, Inc. and Coldren Resources LP (incorporated herein by reference to Exhibit 10.1 of the Company's Current Report on Form 8-K dated May 17, 2006). Exhibits listed in the Agreement will be provided to the Commission upon request.
23.1*	Consent of KPMG LLP
23.2*	Consent of Netherland, Sewell & Associates, Inc.
99.1	Press release, dated May 16, 2006 (incorporated herein by reference to Exhibit 99.1 of the Company's Current Report on Form 8-K dated May 17, 2006).

Number	Description
99.2*	Audited financial statements of the Acquired Properties for the year ended December 31, 2005 and 2004.
99.3*	Unaudited pro forma condensed consolidated financial information of Superior Energy Services, Inc.

* Filed herein.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this amendment to the report to be signed on its behalf by the undersigned hereunto duly authorized.

SUPERIOR ENERGY SERVICES, INC.

By: /s/ Robert S. Taylor
Robert S. Taylor
Chief Financial Officer

Dated: September 22, 2006

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99.3*	Unaudited pro forma condensed consolidated financial information of Superior Energy Services, Inc.

* Filed herein.

Exhibit 23.1

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

The Board of Directors
Superior Energy Services, Inc.:

We consent to incorporation by reference in Registration Statements No. 333-35286 and No. 333-123442 on Form S-3, No. 333-136686 on Form S-4, and No. 333-12175, No. 333-43421, No. 333-33758, No. 333-60860, No. 333-101211, No. 333-116078, No. 333-125316 and 333-1368809 on Form S-8 of Superior Energy Services, Inc. of our report dated September 20, 2006 with respect to the statements of revenues and direct operating expenses of Certain Oil and Natural Gas Properties Acquired From Noble Energy, Inc. by Coldren Resources, LP (a joint venture between Superior Energy Services, Inc. and Coldren Oil and Gas Company) for the years ended December 31, 2005 and 2004 which report appears in the September 20, 2006 report on Form 8-K/A of Superior Energy Services, Inc.

/s/ KPMG LLP

New Orleans, Louisiana
September 20, 2006

Exhibit 23.2

CONSENT OF INDEPENDENT PETROLEUM ENGINEERS AND GEOLOGISTS

As independent consultants, Netherland, Sewell & Associates, Inc. hereby consent to the references to our firm and our report on estimates of reserves and future revenues of Certain Oil and Gas Properties dated July 14, 2006 in Amendment No. 2 to the Current Report on Form 8-K/A of Superior Energy Services, Inc. to be filed on September 21, 2006.

NETHERLAND, SEWELL & ASSOCIATES, INC.

By: /s/ Frederic D. Sewell
Frederic D. Sewell
Chairman and Chief Executive Officer

Dallas, Texas
September 20, 2006

Exhibit 99.2

INDEPENDENT AUDITORS' REPORT

The Board of Directors
Superior Energy Services, Inc.:

We have audited the accompanying statements of revenues and direct operating expenses of Certain Oil and Natural Gas Properties (the Acquired Properties) Acquired from Noble Energy, Inc. (Noble) by Coldren Resources, LP (Coldren Resources) (a joint venture between Superior Energy Services, Inc. and Coldren Oil and Gas Company) for the years ended December 31, 2005 and 2004. These financial statements are the responsibility of Coldren Resources' management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Acquired Properties' internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

The accompanying statements of revenues and direct operating expenses were prepared as described in Note 1 for the purpose of complying with the rules and regulations of the Securities and Exchange Commission and are not intended to be a complete presentation of the revenues and expenses of the Acquired Properties.

In our opinion, the financial statements referred to above present fairly, in all material respects, the revenues and direct operating expenses of the Acquired Properties, as described in Note 1 of the financial statements, for the years ended December 31, 2005 and 2004 in conformity with U.S. generally accepted accounting principles.

/s/ KPMG LLP

New Orleans, Louisiana
September 20, 2006

CERTAIN OIL AND NATURAL GAS PROPERTIES ACQUIRED FROM NOBLE ENERGY, INC.

Statements of Revenues and Direct Operating Expenses

For the Years Ended December 31, 2005 and 2004

(in thousands)

	2005	2004
Oil and natural gas revenues	$ 368,005	$ 320,198
Direct operating expenses	(30,409)	(26,741)
Revenues in excess of direct operating expenses	$ 337,596	$ 293,457

See accompanying notes.

(1) Background and Basis of Presentation

On July 14, 2006, Coldren Resources LP ("Coldren Resources") completed the previously announced acquisition from Noble Energy, Inc. ("Noble") of substantially all of Noble's offshore Gulf of Mexico shelf assets ("Acquired Properties"). After adjustments for the exercise of preferential rights by third parties and preliminary closing and cash flow adjustments, the aggregate purchase price for the Acquired Properties was approximately $475 million. SPN Resources, LLC ("SPN Resources"), a wholly-owned subsidiary of Superior Energy Services, Inc. (the "Company"), acquired a 40% interest in Coldren Resources for an initial cash investment of $57.7 million. As such, the Company has an indirect interest in the Acquired Properties. The Acquired Properties include 38 fields and 365 wells, with total estimated proved reserves of approximately 5.8 million barrels of oil (MMbbls) and 98.0 billion cubic feet (Bcf).

The accompanying financial statement varies from an income statement in that it does not show certain expenses that were incurred in connection with ownership and operation of the Acquired Properties, including exploration, general and administrative expenses and income taxes. These costs were not separately allocated to the properties in the accounting records of the Acquired Properties, and any pro forma allocation would not be a reliable estimate of what these costs would actually have been had the Acquired Properties been operated historically as a stand-alone entity. In addition, these allocations, if made using historical general and administrative structures and tax burdens, would not produce allocations that would be indicative of the historical performance of the Acquired Properties had they been the Company's assets due to the greatly differing size, structure, operations and accounting of the two companies. The accompanying financial statements also do not include provisions for depreciation, depletion, amortization and accretion expenses, as such amounts would not be indicative of those costs which we would incur after allocation of the purchase price to arrive at a new cost basis in the properties.

Full separate financial statements prepared in accordance with accounting principles generally accepted in the United States are not presented because the information necessary to prepare such statements is neither readily available on an individual property basis nor practical to obtain in these circumstances. The results set forth in the statements of revenues and direct operating expenses may not be representative of future operations.

Revenues in the accompanying statements of revenues and direct operating expenses are recognized on the entitlement method. Direct operating expenses are recognized on the accrual basis and consist of monthly operator overhead costs and of the direct costs of operating the Acquired Properties, which were charged to the joint account of working interest owners by the operator of the wells. Direct operating expenses include all costs associated with production, marketing and distribution, including all selling and direct overhead other than costs of general corporate activities.

(2) Supplementary Oil and Natural Gas Disclosures (Unaudited)

(a). Reserve Estimates

The following reserve estimates represent pro forma estimates of the net proved oil and natural gas reserves of the Acquired Properties at various dates prior to acquisition. Reserve estimates were prepared by Netherland, Sewell & Associates, Inc. ("NSAI") as of July 14, 2006. Based on these reserve estimates, NSAI assisted the Company in preparing the pro forma reserve estimates presented herein. Users of this information should be aware that the process of estimating quantities of "proved" and "proved developed" natural gas and crude oil reserves is very complex, requiring significant subjective decisions in the evaluation of all available geological, engineering and economic data for each reservoir. The data for a given reservoir may also change substantially over time as a result of numerous factors including, but not limited to, additional development activity, evolving production history and continual reassessment of the viability of production under varying economic conditions. Consequently, material revisions to existing reserve estimates occur from time to time. Although every reasonable effort is made to ensure that reserve estimates reported represent the most accurate assessments possible, the significance of the subjective decisions required and variances in available data for various reservoirs make these estimates generally less precise than other estimates presented in connection with financial statements disclosures. Proved reserves are estimated quantities of natural gas, crude oil and condensate that geological and engineering data demonstrate, with reasonable certainty, to be recoverable in future years from known reservoirs under existing economic and operating conditions. Proved-developed reserves are proved reserves that can be expected to be recovered through existing wells with existing equipment and operating methods.

The following table sets forth the pro forma estimates of net proved reserves of the Acquired Properties including changes therein, and proved developed reserves in thousands of barrels (Mbbls) and millions of cubic feet (Mmcf) for the period indicated.

	Crude Oil (Mbbls)	Natural Gas (Mmcf)
Proved-developed and undeveloped reserves:		
December 31, 2003	12,751	165,886
Revisions	44	(1,535)
Production	(3,756)	(27,509)
December 31, 2004	9,039	136,842
Revisions	66	1,959
Production	(2,562)	(26,973)
December 31, 2005	6,543	111,828
Proved-developed reserves:		
December 31, 2003	11,840	141,745
December 31, 2004	8,438	115,807
December 31, 2005	5,916	95,201

(b). Standardized Measure of Discounted Future Net Cash Flows Relating to Reserves

The following information has been developed utilizing procedures prescribed by Statement of Financial Accounting Standards No. 69 (“FAS No. 69”), “Disclosures about Oil and Gas Producing Activities.” It may be useful for certain comparative purposes, but should not be solely relied upon in evaluating the Acquired Properties or their performance. Further, information contained in the following table should not be considered as representative of realistic assessments of future cash flows, nor should the Standardized Measure of Discounted Future Net Cash Flows (“Standardized Measure”) be viewed as representative of the current value of the Acquired Properties.

The following factors should be taken into account in reviewing the following information: (1) future costs and selling prices will probably differ from those required to be used in these calculations; (2) due to future market conditions and governmental regulations, actual rates of production achieved in future years may vary significantly from the rate of production assumed in the calculations; (3) selection of a 10% discount rate is arbitrary and may not be reasonable as a measure of the relative risk inherent in realizing future net oil and gas revenues; and (4) future net revenues may be subject to different rates of income taxation.

Under the Standardized Measure, future cash inflows were estimated by applying period end oil and natural gas prices adjusted for field and determinable escalations to the estimated future production of period-end proved reserves. Future cash inflows were reduced by estimated future development, abandonment and production costs based on period-end costs in order to arrive at net cash flow before tax. Future income tax expense has been computed by applying period-end statutory tax rates to aggregate future net cash flows, reduced by the tax basis of the properties involved and tax carryforwards. Use of a 10% discount rate is required by FAS No. 69.

The standardized measure of discounted future net cash flows related to proved oil and natural gas reserves is as follows (in thousands):

	2005	2004
Future cash inflows	$ 1,637,812	$ 1,210,319
Future production costs	(199,768)	(195,365)
Future development and abandonment costs	(183,138)	(194,573)
Future income tax expense	(247,342)	(105,371)
Future net cash flows after income taxes	1,007,564	715,010
10% annual discount for estimated timing of cash flows	290,348	186,416
Standardized measure of discounted future net cash flows	$ 717,216	$ 528,594

Changes in standardized measure of discounted future net cash flows applicable to proved oil and natural gas reserves for the years ended December 31, 2005 and 2004 (in thousands):

	2005	2004
Beginning of the period	$ 528,594	$ 617,399
Sales and transfers of oil and natural gas produced, net of production costs	(337,597)	(293,457)
Net changes in prices and production costs	452,097	52,034
Revisions of quantity estimates	16,197	(5,069)
Changes in estimated development costs	8,263	2,737
Changes in production rates (timing) and other	88,956	31,580
Accretion of discount	61,724	75,401
Net change in income taxes	(101,018)	47,969
Net increase (decrease)	188,622	(88,805)
End of period	$ 717,216	$ 528,594

(3) Interim Statements of Revenues and Direct Operating Expenses (Unaudited)

The statements of revenues and direct operating expenses for the six months ended June 30, 2006 and 2005 are unaudited. All adjustments and accruals (consisting of only normal recurring adjustments) have been made, which in the opinion of management are necessary for a fair presentation. Results of operations for the six months ended are not necessarily indicative of the results that may be expected for any future period. The following is a summary of interim financial information for the six months ended June 30, 2006 and 2005 (amounts in thousands):

	Six Months Ended June 30	
	2006	2005
Oil and natural gas revenues	$ 169,288	$ 180,195
Direct operating expenses	(18,656)	(14,943)
Revenues in excess of direct operating expenses	$ 150,632	$ 165,252

Exhibit 99.3

UNAUDITED PRO FORMA CONDENSED CONSOLIDATED FINANCIAL INFORMATION

On July 14, 2006, Coldren Resources LP ("Coldren Resources") completed the acquisition from Noble Energy, Inc. ("Noble") of substantially all of Noble's offshore Gulf of Mexico shelf assets ("Acquired Properties"). SPN Resources, LLC ("SPN Resources"), a wholly-owned subsidiary of Superior Energy Services, Inc. (the "Company"), acquired a 40% interest in Coldren Resources for an initial cash investment of $57.7 million. As such, the Company has an indirect interest in the Acquired Properties, and the Company's investment in Coldren Resources is accounted for on the equity-method of accounting. The Company used a portion of its $300 million new unsecured senior notes at 6 7/8%, which were issued in May 2006, to finance its $57.7 million initial cash investment in Coldren Resources.

The following unaudited pro forma condensed consolidated financial information has been prepared by applying pro forma adjustments to the Company's historical consolidated financial statements. The pro forma adjustments give effect to the Company's 40% interest in the historical performance of the Acquired Properties through its equity investment in Coldren Resources. The unaudited pro forma condensed consolidated balance sheet assumes the transaction occurred on June 30, 2006, and the unaudited pro forma condensed consolidated statements of operations assume the transaction had occurred on January 1, 2005. The pro forma adjustments are described in the accompanying notes.

The unaudited pro forma consolidated financial information is presented for illustrative purposes only, and does not purport to be indicative of the results that would actually have occurred if the transaction described above had occurred as presented in such statements or that may be obtained in the future. In addition, future results may vary significantly from the results reflected in such statements. The following unaudited pro forma condensed consolidated financial information should be read in conjunction with the Company's historical consolidated financial statements and the notes thereto and the statements of revenues and direct operating expenses of certain oil and natural gas properties acquired and the notes thereto. The unaudited pro forma condensed consolidated financial information, in the opinion of management, reflects all adjustments necessary to present fairly the date for the periods presented.

Unaudited Pro Forma Condensed Consolidated Balance Sheet
June 30, 2006
(in thousands, except share data)

	Superior Historical	Pro Forma Adjustments	Pro Forma
ASSETS			
Current assets:			
Cash and cash equivalents	$ 115,846	$ (27,340) (a)	$ 88,506
Accounts receivable, net	233,496		233,496
Current portion of notes receivable	4,712		4,712
Prepaid insurance and other	58,493		58,493
Total current assets	412,547	(27,340)	385,207
Property, plant and equipment, net	608,548		608,548
Goodwill, net	224,346		224,346
Notes receivable	26,085		26,085
Equity-method investments	32,541	27,340 (a)	59,881
Other assets, net	12,416		12,416
Total assets	$ 1,316,483	$ —	$ 1,316,483
LIABILITIES AND STOCKHOLDERS' EQUITY			
Current liabilities:			
Accounts payable	$ 45,846		$ 45,846
Accrued expenses	76,323		76,323
Income taxes payable	50,740		50,740
Fair value of commodity derivative instruments	5,658		5,658
Current portion of decommissioning liabilities	14,081		14,081
Current maturities of long-term debt	810		810
Total current liabilities	193,458	—	193,458
Deferred income taxes	95,321		95,321
Decommissioning liabilities	106,482		106,482
Long-term debt	311,694		311,694
Other long-term liabilities	3,330		3,330
Stockholders' equity:			
Preferred stock of $0.01 par value. Authorized, 5,000,000 shares; none issued	—		—
Common stock of $0.001 par value. Authorized, 125,000,000 shares; issued and outstanding 79,815,021	80		80
Additional paid in capital	433,415		433,415
Accumulated other comprehensive income	1,104		1,104
Retained earnings	171,599		171,599
Total stockholders' equity	606,198	—	606,198
Total liabilities and stockholders' equity	$ 1,316,483	$ —	$ 1,316,483

See accompanying notes to unaudited pro forma condensed consolidated financial information.

Unaudited Pro Forma Condensed Consolidated Statement of Operations
Six Months Ended June 30, 2006
(in thousands, except per share data)

	Superior Historical	Acquired Properties Historical	Pro Forma Adjustments	Pro Forma
Oilfield service and rental revenues	$ 435,132			$ 435,132
Oil and gas revenues	49,096			49,096
Total revenues	484,228	—	—	484,228
Cost of oilfield services and rentals	194,541			194,541
Cost of oil and gas sales	32,907			32,907
Total cost of services, rentals and sales	227,448	—	—	227,448
Depreciation, depletion, amortization and accretion	48,642			48,642
General and administrative expenses	77,739			77,739
Income from operations	130,399	—	—	130,399
Other income (expense):				
Interest expense, net of amounts capitalized	(10,400)		(1,553) (b)	(11,953)
Interest income	2,222			2,222
Loss on early extinguishment of debt	(12,596)			(12,596)
Earnings in equity-method investments, net	1,148	60,253 (c)	(32,639) (d)	28,762
Income before income taxes	110,773	60,253	(34,192)	136,834
Income taxes	39,878		9,382 (e)	49,260
Net income	$ 70,895	$ 60,253	$ (43,574)	$ 87,574
Basic earnings per share	$ 0.89			$ 1.10
Diluted earnings per share	$ 0.87			$ 1.08
Weighted average common shares used in computing earnings per share:				
Basic	79,719			79,719
Incremental common shares from stock options	1,458			1,458
Diluted	81,177			81,177

See accompanying notes to unaudited pro forma condensed consolidated financial information.

Unaudited Pro Forma Condensed Consolidated Statement of Operations
Year Ended December 31, 2005
(in thousands, except per share data)

	Superior Historical	Acquired Properties Historical	Pro Forma Adjustments	Pro Forma
Oilfield service and rental revenues	$ 656,423			$ 656,423
Oil and gas revenues	78,911			78,911
Total revenues	735,334	—	—	735,334
Cost of oilfield services and rentals	330,200			330,200
Cost of oil and gas sales	45,804			45,804
Total cost of services, rentals and sales	376,004	—	—	376,004
Depreciation, depletion, amortization and accretion	89,288			89,288
General and administrative expenses	140,989			140,989
Reduction in value of assets	6,994			6,994
Gain on sale of liftboats	3,544			3,544
Income from operations	125,603	—	—	125,603
Other income (expense):				
Interest expense, net of amounts capitalized	(21,862)		(3,967) (b)	(25,829)
Interest income	2,201			2,201
Earnings in equity-method investments, net	1,339	135,038 (c)	(71,711) (d)	64,666
Reduction in value of investment in affiliate	(1,250)			(1,250)
Income before income taxes	106,031	135,038	(75,678)	165,391
Income taxes	38,172		21,370 (e)	59,542
Net income	$ 67,859	$ 135,038	$ (97,048)	$ 105,849
Basic earnings per share	$ 0.87			$ 1.35
Diluted earnings per share	$ 0.85			$ 1.33
Weighted average common shares used in computing earnings per share:				
Basic	78,321			78,321
Incremental common shares from stock options	1,414			1,414
Diluted	79,735			79,735

See accompanying notes to unaudited pro forma condensed consolidated financial information.

Notes to Unaudited Pro Forma Condensed Consolidated Financial Information

The unaudited pro forma condensed consolidated financial information has been adjusted to reflect the following:

(a). To reflect the remaining portion of the Company's initial cash investment in Coldren Resources of $27.3 million, which was paid in July 2006 upon Coldren Resources' closing on the acquisition of the Acquired Properties. The balance sheet reflects the additional equity-method investment and the corresponding decrease in cash.

(b). To reflect the increase in interest expense resulting from the issuance of debt to finance the Company's initial cash investment of $57.7 million in Coldren Resources at the rate of the Company's senior notes issued on May 22, 2006 of 6 7/8%. For the six months ended June 30, 2006, the interest expense was pro-rated for the period prior to the issuance of the notes.

(c). To reflect the Company's incremental 40% equity share of the revenues in excess of direct operating expenses as stated in the Statement of Revenues and Direct Operating Expenses of Certain Oil and Natural Gas Properties acquired from Noble Energy, Inc., as follows (in thousands):

	Six Months Ended June 30, 2006	Year Ended December 31, 2005
Revenues in excess of direct operating expenses of Acquired Properties	$ 150,632	$ 337,596
Ownership percentage via equity investment	40%	40%
	$ 60,253	$ 135,038

(d). To reflect the Company's incremental 40% equity share of estimated depreciation, depletion, amortization and accretion expenses resulting from the purchase of the Acquired Properties. The estimate for depreciation, depletion, amortization and accretion expenses is calculated based on the estimated post-acquisition property values of the Acquired Properties per barrel of oil equivalent ("boe") multiplied by actual boe historical production rates. The calculation of the Company's equity share of the depreciation, depletion, amortization and accretion expenses is as follows (in thousands):

	Six Months Ended June 30, 2006	Year Ended December 31, 2005
Estimated depreciation, depletion, amortization and accretion expenses	$ 81,598	$ 179,278
Ownership percentage via equity investment	40%	40%
	$ 32,639	$ 71,711

The pro forma amounts do not include general and administrative expenses associated with the acquisition of the Acquired Properties. The Company believes that its equity share of these estimated expenses would be approximately $5.9 million for the six months ended June 30, 2006 and $11.7 million for the year ended December 31, 2005.

(e). To reflect the income tax effect of the 40% equity share in the Acquired Properties and the related pro forma adjustments at the estimated effective income tax rate of 36%.