

(57) Abstract: A tubing shoe is disclosed with a body adapted to be connected to a section of tubing to be emplaced in a wellbore and a nose provided on the body, wherein the nose includes a failure guide structure for controlling break-up of the nose upon being drilled out from inside the nose. The failure guide structure typically controls break up by limiting the maximum size of pieces of the nose broken off upon drill out, for example, by defining weakened areas of the nose which are prone to failure upon drilling. The failure guide structure can include discontinuities such as slots or bores formed or drilled into the outer surface of the nose. The failure guide structure controls the break up of the nose in a consistent and predictable manner, and typically at a predictable stage during the drill-out process.