March 12, 1996

HINKLE, COX, EATON, COFFIELD & HENSLEY Attorneys at Law P. O. Box 2068 Santa Fe, New Mexico 8/501

ATTN: Jim Bruce

RE: CA

CASE NO. 11297

CASE NO. 11298

Order Nos. R-10460-B

Dear Sir:

Enclosed herewith are two copies of the above-referenced Division order recently entered in the subject case.

Sincerely,

Sally E. Martinez

Administrative Secretary

cc:

BLM - Carlsbad

Taxation & Revenue Dept.

Tom Kellahin

Bill Carr

Pete Martinez - SLO