April 24, 1996

HINKLE, COX, EATON, COFFIELD & HENSLEY Attorneys At Law P. O. Box 2068 Santa Fe. New Mexico 87501

Attn: Jim Bruce

RE: CASE NO. 11491

ORDER NO. R-10584

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.