

January 14, 1997

VANDIVER & BOWMAN Attorney at Law 611 West Mahone, Luite B Artesia, New Mexico 88210-2075

RE: CASE NO. 11651 ORDER NO. R-10729

Dear Sir:

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

Sincerely,

Aartinez

Administrative Secretary

cc: BLM - Carlsbad Taxation & Revenue Dept.