February 17, 1997

Mr. Jim Bruce Attorney At Law P. O. Box 1056 Santa Fe, New Mexico 87504

**RE:** CASE NO. 11698

**ORDER NO. R-10768** 

Dear Mr. Bruce:

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.