January 27, 1997

Mr. Jim Bruce, Esquire HINKLE, COX, EATON, COFFIELD & HENSLEY Attorneys At La.v P. O. Box 2068 Santa Fe, New Mexico 87501

**RE:** CASE NO. 11700

**ORDER NO. R-10745** 

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.