

January 27, 1997

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

RE: CASE NO. 11701 ORDER NO. R-10746

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.