

February 21, 1997

Kellahin and Kellahin 117 N. Guadalupe P. O. Box 2265 Santa Fe, New Mexico 87504

RE: CASE NO. 11709 ORDER NO. R-10771

Dear Sir:

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

Sincerely.

Marting artinez

Administrative Secretary

cc: BI.M - Farmington OCD - Aztec Taxation & Revenue Dept.