

February 11, 1997

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

RE: CASE NO. 11711 ORDER NO. R-10658-A

Dear Sir:

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

Sincerely,

latiner rtinez

Administrative Secretary

cc: Taxation & Revenue Dept.