

April 29, 1997

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

RE: CASE NO. 11722 ORDER NO. R-10792

Dear Sir:

Enclosed 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.