December 22, 1997

Campbell, Carr, Berge, & Sheridan Attorneys At Law P. O. Box 2208 Santa Fe, New Mexico 37504-2208

RE: CASE NO. 10821

ORDER NO. R-10873-A

Dear Sir:

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

Sincerely,

cc:

BLM - Carlsbad

Administrative Secretary

Taxation & Revenue Dept.