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September 12, 1997

Mr. Jim Bruce Attorney At Law P. O. Box 1056 Santa Fe, New Mexico 87504

RE: CASE NO. 11846 ORDER NO. R-10875

Dear Mr. Bruce:

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

Sincerely,

Martin Sally E. Martinez

Administrative Secretary

cc: BLM- Carlsbad Taxation & Revenue Dept.

S. Hall