October 17, 1997

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

RE: CASE NO. 11858 ORDER NO. R-10903

Dear Mr. Bruce:

Enclosed herewith 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.