October 17, 1997

CAMPBELL, CARR & BERGE, P.A. Attorneys At Law Post Office Box 2208 Santa Fe, New Mexico 87504

Attn: William F. Carr

RE: Case No. 11861

Order No. R-10901

Dear Sir:

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.

J. Bruce