OIL CONSERVATION DIVISION 2040 South Pacheco Street Santa Fe, New Mexico 87505 (505) 827-7131

December 22, 1997

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

RE:

CASE NO. 11884

ORDER NO. R-10931

Dear Sir:

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

Sincerely,

cc:

BLM - Carlsbad

James Bruce

Administrative Secretary

Taxation & Revenue Dept.