

December 15, 1995

KELLAHIN AND KELLAHIN
Attorneys at Law
P. O. Drawer 2265
Santa Fe, New Mexico 87504

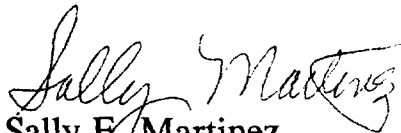
ATTN: Tom Kellahin

**RE: CASE NO. 11432
ORDER N. R-7992-A**

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 - Farmington
James Bruce
OCD - Aztec Office
Taxation & Revenue