

January 30, 1996

CAMBELL, CARR, BERGE
& SHERIDAN
Attorneys at Law
P. O. Box 2208
Santa Fe, New Mexico 87504

ATTN: Bill Carr

**RE: CASE NO. 11443
ORDER NO. R-10539**

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.
Tom Kellahin