January 30, 1998

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

Re:

Case No. 11909

Order No. R-10946

Dear Sir:

Enclosed 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.