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LAW OFFICES OF
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A PROFESSIONAL CORPORATION
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1909-1974

February 9, 1984

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Mr. Allen D. Klein
Administrator
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U.S. Department of the Interior
Office of Surface Mining
Brooks Towers
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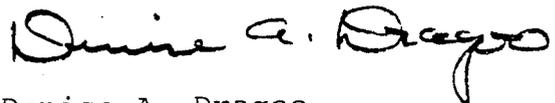
Dear Administrator Klein:

By a resolution of the shareholders on January 18, 1984, Kaiser Steel Corporation, a Nevada corporation, was merged into Kaiser Steel (Delaware), Inc., a Delaware corporation, effective January 26, 1984. Immediately after the reincorporation merger, the name of the Delaware company was changed to Kaiser Steel Corporation. The sole purpose and effect of this merger was to reincorporate Kaiser Steel Corporation in the State of Delaware.

On behalf of Kaiser Steel Corporation, we have informed the Utah State regulatory authority of this change in corporate status. Please note this reincorporation in your files concerning Kaiser Steel Corporation's Sunnyside Coal Mine Permit and South Lease Coal Mine Permit Application.

For your convenience, we have enclosed a new page II-4 to be inserted in Volume I, Chapter 2 of the South Lease Coal Mine Permit Application which identifies the new state of incorporation.

Very truly yours,



Denise A. Dragoo

DAD:jk
Enclosure
cc: ✓ James Smith
George Perry, Esq.
Joe Taylor