

LAW OFFICES OF
FABIAN & CLENDENIN

A PROFESSIONAL CORPORATION

EIGHTH FLOOR
 CONTINENTAL BANK BUILDING
 SALT LAKE CITY, UTAH 84101-2097

TELEPHONE
 (801) 531-8900

HAROLD P. FABIAN
 1885-1975
 BEVERLY S. CLENDENIN
 1889-1971
 SANFORD M. STODDARD
 1909-1974

February 9, 1984

PETER W. BILLINGS
 ALBERT J. COLTON
 RALPH H. MILLER
 GEORGE D. MELLING, JR.
 WARREN PATTEN
 M. BYRON FISHER
 STANFORD B. OWEN
 WILLIAM H. ADAMS
 ANTHONY L. RAMPTON
 PETER W. BILLINGS, JR.
 GORDON CAMPBELL
 THOMAS CHRISTENSEN, JR.
 RAND M. ELISON
 RANDALL A. MACKAY
 MICHAEL F. JONES
 DENISE A. DRAGOO

JAY B. BELL
 DANIEL W. ANDERSON
 TERRIE T. MCINTOSH
 GARY E. JUBBER
 W. CULLEN BATTLE
 KEVIN N. ANDERSON
 CHRISTOPHER A. JOHNSON
 DOUGLAS L. FURTH
 JATHAN JANOVE
 L. ZANE GILL
 JAMIS M. JOHNSON
 JEFFREY C. ZIMMERMAN
 ELLIOT M. SCHACHNER

Mr. Allen D. Klein
 Administrator
 Western Technical Center
 U.S. Department of the Interior
 Office of Surface Mining
 Brooks Towers
 1020 - 15th Street
 Denver, Colorado 80202

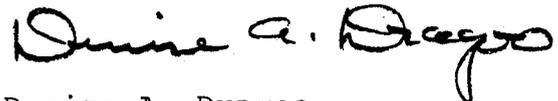
Dear Administrator Klein:

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