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LeACT/007/007 #5

**KAISER
COAL**

KAISER COAL CORPORATION
102 SOUTH TEJON STREET, SUITE 800 ■ P.O. BOX 2679
COLORADO SPRINGS, COLORADO 80901-2679
(303) 475-7005 ■ TELEX 289 909

August 22, 1986

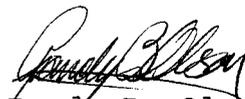
State of Utah
Utah Division of Oil, Gas & Mining
355 W. North Temple
3 Triad Center, Ste 350
Salt Lake City, UT 84180-1203
ATT: Ms. Littig

Dear Ms. Littig:

The "Kaiser Steel Corporation, et al" on the Certificate of Insurance you received, refers to Kaiser Steel Corporation and other named insureds. Other named insureds include Kaiser Coal Corporation and Kaiser Coal Corporation of Sunnyside. Kaiser Coal Corporation of Sunnyside is a subsidiary of Kaiser Coal Corporation which is a subsidiary of Kaiser Steel Corporation.

If you need more information, please advise.

Sincerely,



Randy B. Olson
Manager, Compensation & Benefits

cc: Denise Drago

RBO/dr/111

RECEIVED
AUG 25 1986

**DIVISION OF
OIL, GAS & MINING**