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UNITED STATES FUEL COMPANY

P.O. Box 887
PRICE, UTAH 84501



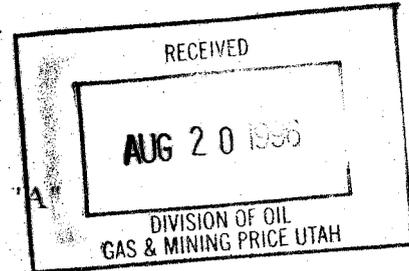
(801) 472-3372
FAX (801) 472-3384

ACT/007/071

#2
QUC

August 16, 1996

Mr. Pete Hess
Reclamation Specialist
Division of Oil, Gas & Mining
Utah Department of Natural Resources
451 East 400 North
Price, UT 84501



Re: Topsoil Borrow Area "A"

Dear Pete,

In order to continue with the reclamation of Slurry Pond #5, U. S. Fuel will need to begin topsoiling soon. Blackhawk Engineering has prepared the enclosed plan submittal to open Borrow Area "A". The intent is to use similar techniques for erosion control that proved so successful in Borrow Area "F". If you have any questions, please call. We would like to begin topsoiling as soon as the final grading and haulage road is completed.

Sincerely,

Michael P. Watson
President