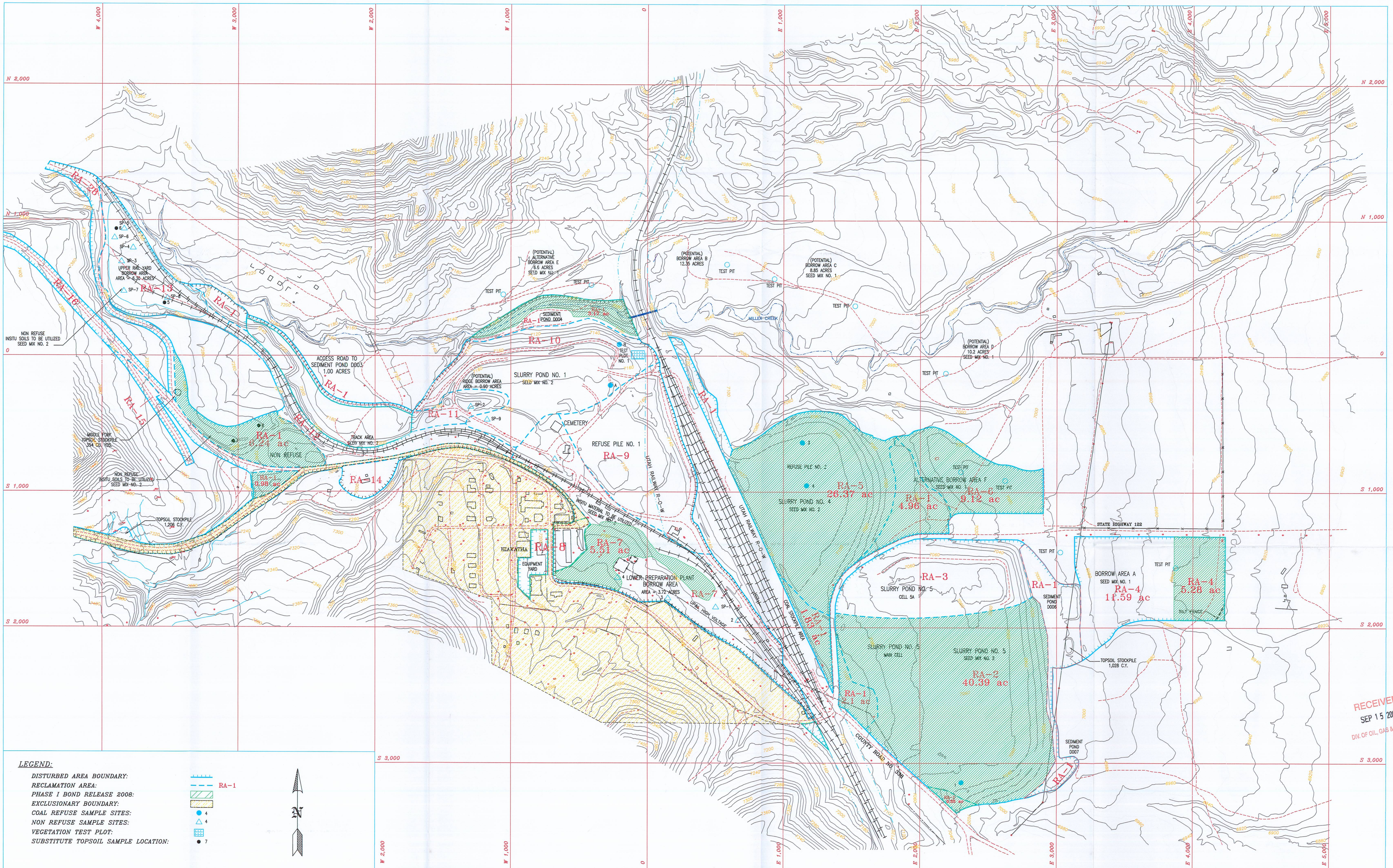

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REVISION DATE:	HIAWATHA COAL COMPANY	HIAWATHA PROCESSING PLANT AND WASTE DISPOSAL SITES	PHASE I BOND RELEASE 2008	EXHIBIT 8-1A
SEPT 2008	HIAWATHA, UTAH			