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State of Utah
DEPARTMENT OF NATURAL RESOURCES
DIVISION OF OIL, GAS AND MINING

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January 31, 1996

Steve Brown
Vice President of Engineering and Construction
COVOL Technologies, Inc.
3280 North Frontage Road
Lehi, Utah 84043

Re: Permit Transfer Application, Wellington Preparation Plant, NEICO,
ACT/007/012, Folder #2, Carbon County, Utah

Dear Mr. Brown:

The Division recently received a copy of portions of the COVOL Technologies, Inc., application to the U.S. Securities and Exchange Commission, Form 10-SB (General form for registration of Securities of Small Business Issuers under Section 12 (b) or 12 (g) of the Securities Act of 1934 (see attached). There are differences in this information and the permit transfer application submitted December 13, 1995. Please reconcile the differences and resubmit the relevant portions of the application.

Additionally, an Acquisition Agreement between NEICO and IPA dated November 16, 1995 is referenced. However, IPA is no longer involved with the Wellington Preparation Plant. Please correct.

If you have any questions, please call me.

Sincerely,

A handwritten signature in cursive script, appearing to read 'Pamela Grubaugh-Littig'.

Pamela Grubaugh-Littig
Permit Supervisor

Enclosure

cc: Lowell Braxton
Daron Haddock