0014

ANDALEX RESOURCES, INC.

45 WEST 10000 SOUTH, STE 401
SANDY, UTAH 84070
PHONE (801) 568-8900
FAX (801) 568-8930

Douglas H. Smith
President

OK

August 26, 2002

VIA FIRST CLASS MAIL

Incoming
C/007/019 ✓
Copy C/007/033
Copy C/015/032
Copy C/007/041 (2-sided)

Pamela Grubaugh-Littig
Permit Supervisor
Division of Oil, Gas & Mining
Department of Natural Resources
1594 W. North Temple, Suite 1210
P.O. Box 145801
Salt Lake City, Utah 84114-5801

Re: Ownership and Control Update
ANDALEX Resources, Inc.
GENWAL Resources, Inc.
WEST RIDGE Resources, Inc.

Dear Ms. Grubaugh-Littig:

This letter is submitted to provide you with updated information concerning the ownership and control of the following:

ANDALEX Resources, Inc.
Mine: Wildcat Loadout
Permit No.: C/007/033

Mine: Centennial
Permit No.: C/007/019

GENWAL Resources, Inc.
Mine: Crandall Canyon
Permit No.: C/015/032

WEST RIDGE Resources, Inc.
Mine: West Ridge
Permit Application No.: C/007/041

RECEIVED
AUG 27 2002
DIVISION OF
OIL, GAS AND MINING

The attached materials are being submitted to the Division on behalf of both ANDALEX and IPA. Subsequent to the most recent filings made with the Division of Oil, Gas & Mining, there have been some minor structural adjustments to the ANDALEX organization and there have been changes in individuals in both the ANDALEX and IPA organizations. The attached information provides new pages for ANDALEX, GENWAL and WEST RIDGE. The ANDALEX information also applies to the Wildcat Loadout. The IPA information is relevant to both GENWAL and WEST RIDGE.

The format of the information with respect to ANDALEX has changed from prior filings. We have made the change to conform to the format of what has been filed on behalf of ANDALEX in Kentucky. We believe this should reduce the possibility of confusion once the information is within the OSM system.

There has been no change in the operator/permittee of any of these operations or in the ultimate ownership of either entity. Except as shown in the attachments, there have been no other changes in the information as contained in the materials on file with the Division.

We hope this information will allow you to keep your files current. Please feel free to contact either me or any of the individual operations directly should you have any questions.

Sincerely,

Douglas H. Smith, President
ANDALEX Resources, Inc.
GENWAL Resources, Inc.
WEST RIDGE Resources, Inc.

RECEIVED
AUG 27 2002
DIVISION OF
OIL, GAS AND MINING

ANDALEX RESOURCES, INC.

The following information is submitted with respect to the ownership and control of ANDALEX Resources, Inc., including ANDALEX Resources, Inc. – Tower Division and ANDALEX Resources, Inc. – Cimarron Division.

Officers:

Peter B. Green, Chief Executive Officer and Chairman
"Overbay" 106 Pitt's Bay Road
Pembroke, HM 11
Bermuda
(441) 295-4537
Assumed this Position: 05-11-90

Douglas H. Smith, President
45 West 10000 South, Suite 401
Sandy, Utah 84070
(801) 568-8900
Assumed this Position: 03-07-94

John Bradshaw, Vice President (Finance), Secretary
45 West 10000 South, Suite 401
Sandy, Utah 84070
(801) 568-8900
Assumed this Position: 02-05-90

Samuel C. Quigley, Vice President (Operations)
45 West 10000 South, Suite 401
Sandy, Utah 84070
(801) 568-8900
Assumed this Position: 02-24-95

Directors:

Peter Green (Chairman)
"Overbay," 106 Pitt's Bay Road
Pembroke, HM 11
Bermuda
(441) 295-4537
Assumed this Position: 01-05-88

Ronald C. Beedie
2 Manse Road
Roslin, Midlothian,
Scotland EH259LF
(44) 131-6678624
Assumed this Position: 01-05-88

Douglas H. Smith
45 West 10000 South, Suite 401
Sandy, Utah 84070
(801) 568-8900
Assumed this Position: 3-7-94

Alexander Harold Samuel Mitchell Green
"Overbay," 106 Pitt's Bay Road
Pembroke, HM 11
Bermuda
(441) 295-4537
Assumed this Position: 01-11-02

Stockholder: Andalex Hungary, Ltd.
Vaci ut 18
1132 Budapest, Hungary
(011) 36-451-8100
Assumed this Position: 12-28-00
Percentage of Ownership: 100%

ANDALEX HUNGARY, LTD.

Directors: Ian Buchanan
66 Merrion Square
Dublin 2
Ireland
(011) 353-1-6620390
Assumed this Position: 12-28-00

Katalin Csokasi
Terez Krt 28
1066 Budapest
Hungary
(011) 36-451-8179
Assumed this Position: 12-28-00

Marriana Fodor
Kolozsvari u 38
1255 Budapest
Hungary
(011) 36-451-8179
Assumed this Position: 12-28-00

Stockholder: Andalex Investments BV
MeesPierson Trust, Aert van Nesstraat 45
P.O. Box 548
3000 AM Rotterdam
Netherlands
(31-10) 403-5800
Assumed this Position: 12-28-00
Percentage of Ownership: 100%

ANDALEX INVESTMENTS BV

Directors: MeesPierson Trust BV
Attn: Robert Stroeve
Blaak 16, P.O. Box 548
3000 AM Rotterdam, Netherlands
(31-10) 403-5800
Assumed this Position: Business Entity

Ian Buchanan
66 Merrion Square
Dublin 2
Ireland
(011) 353-1-6620390
Assumed this Position: 04-08-91

Stockholders: Misland Sarl
3 Boulevard Prince Henri
Luxembourg, Luxembourg L-1724
(011) 352-221888
Assumed this Position: 01-19-01
Percentage of Ownership: 99.9%

A&A Investments Ltd.
"Overbay," 106 Pitt's Bay Road
Pembroke, HM 11
Bermuda
(441) 295-4537
Assumed this Position: 01-19-01
Percentage of Ownership: 0.1%

MISLAND SARL

Directors: Ian Buchanan
66 Merrion Square
Dublin 2
Ireland
(011) 353-1-6620390
Assumed this Position: 01-19-01

Christian Buhlman
3 Boulevard Prince Henri
Luxembourg, Luxembourg L-1724
(011) 352-221888
Assumed this Position: 01-19-01

Stockholder: A&A Investments Ltd.
"Overbay," 106 Pitt's Bay Road
Pembroke, HM 11
Bermuda
(441) 295-4537
Assumed this Position: 01-19-01
Percentage of Ownership: 100%

A&A INVESTMENTS LTD.

Directors: Peter Green
"Overbay," 106 Pitt's Bay Road
Pembroke, HM 11
Bermuda
(441) 295-4537
Assumed this Position: 11-29-96

Ian Buchanan
66 Merrion Square
Dublin 2
Ireland
(011) 353-1-6620390
Assumed this Position: 08-14-98

Rolf Luthie
"Overbay," 106 Pitt's Bay Road
Pembroke, HM 11
Bermuda
(441) 295-4537
Assumed this Position: 03-01-01

Stockholder: Mitchell Green Family Trust
"Overbay," 106 Pitt's Bay Road
Pembroke, HM 11
Bermuda
(441) 295-4537
Assumed this Position: 01-25-98
Percentage of Ownership: 100%

MITCHELL GREEN FAMILY TRUST

Trustee: Mitchell Green Private Trust Company Ltd.
"Overbay," 106 Pitt's Bay Road
Pembroke, HM 11
Bermuda
(441) 295-4537
Assumed this Position: 06-25-98
Percentage of Ownership: 100%

MITCHELL GREEN PRIVATE TRUST COMPANY LTD.

Directors: Peter Green
"Overbay," 106 Pitt's Bay Road
Pembroke, HM 11
Bermuda
(441) 295-4537
Assumed this Position: 06-25-98

Ronald C. Beedie
2 Manse Road
Roslin, Midlothian,
Scotland EH259LF
(44) 131-6678624
Assumed this Position: 06-25-98

Ian Buchanan
66 Merrion Square
Dublin 2
Ireland
(011) 353-1-6620390
Assumed this Position: 06-25-98

Henry Christensen, III
125 Broad Street
New York, New York 10004-2498
(212) 558-3949
Assumed this Position: 06-25-98

GENWAL RESOURCES, INC.

The following information is submitted with respect to the ownership and control of GENWAL Resources, Inc.

Officers: Peter B. Green, Chief Executive Officer and Chairman
Douglas H. Smith, President
Samuel C. Quigley, Vice President
John Bradshaw, Secretary and Treasurer

Directors: Peter Green (Chairman)
Douglas H. Smith
Ronald C. Beedie

Stockholder: ANDALEX Resources, Inc.
45 West 10000 South, Suite 401
Sandy, Utah 84070
(801) 568-8900
Percentage of Ownership : 100%

Note: See under ANDALEX Resources, Inc. for further information

ANDALEX RESOURCES, INC.

The following information is submitted with respect to the ownership and control of ANDALEX Resources, Inc., including ANDALEX Resources, Inc. – Tower Division and ANDALEX Resources, Inc. – Cimarron Division.

Officers:

Peter B. Green, Chief Executive Officer and Chairman
"Overbay" 106 Pitt's Bay Road
Pembroke, HM 11
Bermuda
(441) 295-4537
Assumed this Position: 05-11-90

Douglas H. Smith, President
45 West 10000 South, Suite 401
Sandy, Utah 84070
(801) 568-8900
Assumed this Position: 03-07-94

John Bradshaw, Vice President (Finance), Secretary
45 West 10000 South, Suite 401
Sandy, Utah 84070
(801) 568-8900
Assumed this Position: 02-05-90

Samuel C. Quigley, Vice President (Operations)
45 West 10000 South, Suite 401
Sandy, Utah 84070
(801) 568-8900
Assumed this Position: 02-24-95

Directors:

Peter Green (Chairman)
"Overbay," 106 Pitt's Bay Road
Pembroke, HM 11
Bermuda
(441) 295-4537
Assumed this Position: 01-05-88

Ronald C. Beedie
2 Manse Road
Roslin, Midlothian,
Scotland EH259LF
(44) 131-6678624
Assumed this Position: 01-05-88

Douglas H. Smith
45 West 10000 South, Suite 401
Sandy, Utah 84070
(801) 568-8900
Assumed this Position: 3-7-94

Alexander Harold Samuel Mitchell Green
"Overbay," 106 Pitt's Bay Road
Pembroke, HM 11
Bermuda
(441) 295-4537
Assumed this Position: 01-11-02

Stockholder: Andalex Hungary, Ltd.
Vaci ut 18
1132 Budapest, Hungary
(011) 36-451-8100
Assumed this Position: 12-28-00
Percentage of Ownership: 100%

ANDALEX HUNGARY, LTD.

Directors: Ian Buchanan
66 Merrion Square
Dublin 2
Ireland
(011) 353-1-6620390
Assumed this Position: 12-28-00

Katalin Csokasi
Terez Krt 28
1066 Budapest
Hungary
(011) 36-451-8179
Assumed this Position: 12-28-00

Marriana Fodor
Kolozsvari u 38
1255 Budapest
Hungary
(011) 36-451-8179
Assumed this Position: 12-28-00

Stockholder: Andalex Investments BV
MeesPierson Trust, Aert van Nesstraat 45
P.O. Box 548
3000 AM Rotterdam
Netherlands
(31-10) 403-5800
Assumed this Position: 12-28-00
Percentage of Ownership: 100%

ANDALEX INVESTMENTS BV

Directors: MeesPierson Trust BV
Attn: Robert Stroeve
Blaak 16, P.O. Box 548
3000 AM Rotterdam, Netherlands
(31-10) 403-5800
Assumed this Position: Business Entity

Ian Buchanan
66 Merrion Square
Dublin 2
Ireland
(011) 353-1-6620390
Assumed this Position: 04-08-91

Stockholders: Misland Sarl
3 Boulevard Prince Henri
Luxembourg, Luxembourg L-1724
(011) 352-221888
Assumed this Position: 01-19-01
Percentage of Ownership: 99.9%

A&A Investments Ltd.
"Overbay," 106 Pitt's Bay Road
Pembroke, HM 11
Bermuda
(441) 295-4537
Assumed this Position: 01-19-01
Percentage of Ownership: 0.1%

MISLAND SARL

Directors: Ian Buchanan
66 Merrion Square
Dublin 2
Ireland
(011) 353-1-6620390
Assumed this Position: 01-19-01

Christian Buhlman
3 Boulevard Prince Henri
Luxembourg, Luxembourg L-1724
(011) 352-221888
Assumed this Position: 01-19-01

Stockholder: A&A Investments Ltd.
"Overbay," 106 Pitt's Bay Road
Pembroke, HM 11
Bermuda
(441) 295-4537
Assumed this Position: 01-19-01
Percentage of Ownership: 100%

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Directors: Peter Green
"Overbay," 106 Pitt's Bay Road
Pembroke, HM 11
Bermuda
(441) 295-4537
Assumed this Position: 11-29-96

Ian Buchanan
66 Merrion Square
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Assumed this Position: 08-14-98

Rolf Luthie
"Overbay," 106 Pitt's Bay Road
Pembroke, HM 11
Bermuda
(441) 295-4537
Assumed this Position: 03-01-01

Stockholder: Mitchell Green Family Trust
"Overbay," 106 Pitt's Bay Road
Pembroke, HM 11
Bermuda
(441) 295-4537
Assumed this Position: 01-25-98
Percentage of Ownership: 100%

MITCHELL GREEN FAMILY TRUST

Trustee: Mitchell Green Private Trust Company Ltd.
"Overbay," 106 Pitt's Bay Road
Pembroke, HM 11
Bermuda
(441) 295-4537
Assumed this Position: 06-25-98
Percentage of Ownership: 100%

MITCHELL GREEN PRIVATE TRUST COMPANY LTD.

Directors: Peter Green
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Pembroke, HM 11
Bermuda
(441) 295-4537
Assumed this Position: 06-25-98

Ronald C. Beedie
2 Manse Road
Roslin, Midlothian,
Scotland EH259LF
(44) 131-6678624
Assumed this Position: 06-25-98

Ian Buchanan
66 Merrion Square
Dublin 2
Ireland
(011) 353-1-6620390
Assumed this Position: 06-25-98

Henry Christensen, III
125 Broad Street
New York, New York 10004-2498
(212) 558-3949
Assumed this Position: 06-25-98

WEST RIDGE RESOURCES, INC.

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Officers: Peter B. Green, Chief Executive Officer and Chairman
Douglas H. Smith, President
Samuel C. Quigley, Vice President
John Bradshaw, Secretary

Directors: Peter Green (Chairman)
Douglas H. Smith
Ronald C. Beedie

Stockholder: ANDALEX Resources, Inc.
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Percentage of Ownership : 100%

Note: See under ANDALEX Resources, Inc. for further information

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Assumed this Position: 02-05-90

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Assumed this Position: 02-24-95

Directors:

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Pembroke, HM 11
Bermuda
(441) 295-4537
Assumed this Position: 01-05-88

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Roslin, Midlothian,
Scotland EH259LF
(44) 131-6678624
Assumed this Position: 01-05-88

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Assumed this Position: 3-7-94

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Pembroke, HM 11
Bermuda
(441) 295-4537
Assumed this Position: 01-11-02

Stockholder: Andalex Hungary, Ltd.
Vaci ut 18
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(011) 36-451-8100
Assumed this Position: 12-28-00
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Assumed this Position: 12-28-00

Katalin Csokasi
Terez Krt 28
1066 Budapest
Hungary
(011) 36-451-8179
Assumed this Position: 12-28-00

Marriana Fodor
Kolozsvari u 38
1255 Budapest
Hungary
(011) 36-451-8179
Assumed this Position: 12-28-00

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(31-10) 403-5800
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(011) 352-221888
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"Overbay," 106 Pitt's Bay Road
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(441) 295-4537
Assumed this Position: 01-19-01
Percentage of Ownership: 0.1%

MISLAND SARL

Directors: Ian Buchanan
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Dublin 2
Ireland
(011) 353-1-6620390
Assumed this Position: 01-19-01

Christian Buhlman
3 Boulevard Prince Henri
Luxembourg, Luxembourg L-1724
(011) 352-221888
Assumed this Position: 01-19-01

Stockholder: A&A Investments Ltd.
"Overbay," 106 Pitt's Bay Road
Pembroke, HM 11
Bermuda
(441) 295-4537
Assumed this Position: 01-19-01
Percentage of Ownership: 100%

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Directors: Peter Green
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Bermuda
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Assumed this Position: 11-29-96

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66 Merrion Square
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(011) 353-1-6620390
Assumed this Position: 08-14-98

Rolf Luthie
"Overbay," 106 Pitt's Bay Road
Pembroke, HM 11
Bermuda
(441) 295-4537
Assumed this Position: 03-01-01

Stockholder: Mitchell Green Family Trust
"Overbay," 106 Pitt's Bay Road
Pembroke, HM 11
Bermuda
(441) 295-4537
Assumed this Position: 01-25-98
Percentage of Ownership: 100%

MITCHELL GREEN FAMILY TRUST

Trustee: Mitchell Green Private Trust Company Ltd.
"Overbay," 106 Pitt's Bay Road
Pembroke, HM 11
Bermuda
(441) 295-4537
Assumed this Position: 06-25-98
Percentage of Ownership: 100%

MITCHELL GREEN PRIVATE TRUST COMPANY LTD.

Directors: Peter Green
"Overbay," 106 Pitt's Bay Road
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Bermuda
(441) 295-4537
Assumed this Position: 06-25-98

Ronald C. Beedie
2 Manse Road
Roslin, Midlothian,
Scotland EH259LF
(44) 131-6678624
Assumed this Position: 06-25-98

Ian Buchanan
66 Merrion Square
Dublin 2
Ireland
(011) 353-1-6620390
Assumed this Position: 06-25-98

Henry Christensen, III
125 Broad Street
New York, New York 10004-2498
(212) 558-3949
Assumed this Position: 06-25-98

INTERMOUNTAIN POWER AGENCY INFORMATION

R645-301.112.300 Ownership and Control

The joint owners of the Crandall Canyon and West Ridge coal mines are Intermountain Power Agency ("IPA") and ANDALEX Resources, Inc.:

1. Intermountain Power Agency, joint owner:

c/o Los Angeles Department of Water & Power
111 North Hope Street, Room 1263
Los Angeles, California 90012-2694
Telephone: (213)367-0286
IPA Employer I.D. 87-0366288

IPA General Manager:

Reed T. Searle
Intermountain Power Agency
480 East 6400 South, Suite 200
Murray, Utah 84107
Telephone: (801)262-8807

IPA Designated representative to the Crandall Canyon Project and West Ridge Project Management Boards:

Eric J. Tharp
Operating Agent
Los Angeles Department of Water & Power
111 North Hope Street, Room 1263
Los Angeles, California 90012-2694
Telephone: (213)367-0286

Names, address and telephone number of officers, directors and principal shareholders of IPA:

OFFICERS	TITLE	MONTH/YEAR POSITION WAS ASSUMED
Ray Farrell	Chairman, Board of Directors	12/98
R. Leon Bowler	Vice-Chairman, Board of Directors	12/84
Ted L. Olson	Secretary	1/02
Clifford C. Michaelis	Treasurer	1/90

DIRECTORS	TITLE	MONTH/YEAR POSITION WAS ASSUMED
R. Leon Bowler	Director	6/77
Ray Farrell	Director	12/79
Clifford C. Michaelis	Director	1/88
Ted L. Olson	Director	1/90
Russell F. Fjeldsted	Director	1/92
Walter Meacham	Director	1/99
Gary O. Merrill	Director	1/02

The address and telephone number for the above officers and directors is:

Intermountain Power Agency
480 East 6400 South, Suite 200
Murray, Utah
(801) 262-8807

Principle Shareholders of IPA:

IPA has no shareholders. IPA is a political subdivision of the State of Utah created under the Interlocal Cooperation Act, Title 11, Chapter 13, Utah code Ann. 1953, as amended, and as such, has not issued stock.