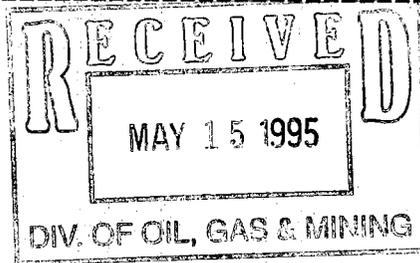


Horizon Coal Corporation

P.O. Box 2560
Wise, Virginia 24293
(703) 679-0804



May 10, 1995

Ms. Pamela Grubaugh-Littig
State of Utah
Dept. of Natural Resources
Division of Oil, Gas and Mining
355 West North Temple
3 Triad Center, Suite 350
Salt Lake City, UT 84180-1203

Dear Ms. Grubaugh-Littig:

This letter is in response to your letter to Bradley Bourquin on May 5, 1995 requesting additional information on Horizon Coal Corporation.

The Employer Identification number for Horizon Coal Corporation is 54-1755528.

The "Begin Date" for Richard Gilliam as President and Leslie Gilliam as Secretary is February 24, 1993.

Richard Gilliam as President and Leslie Gilliam as Secretary are the only officers with Horizon Coal Corporation and are the only Directors of the Corporation.

Sincerely,

HORIZON COAL CORPORATION

Richard Gilliam
President

RG:srm

PRO/007/020 #2
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