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October 8, 1997

Pamela Grubaugh-Littig  
Utah Division of Oil, Gas and Mining  
1594 West North Temple, Suite 1210  
P.O. Box 145801  
Salt Lake City, Utah 84114-5801

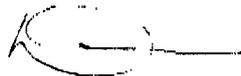
**RE: Application for Transfer, Assignment or Sale or Permit No.  
ACT/007/020, Horizon Mining, LLC**

Dear Pam:

Please supplement Horizon Mining, LLC's response to R645-303-321.300 and 645-301-112.100 for the above-stated application with the following employer identification number for Horizon Mining, LLC: 87-0569216. This new tax identification number was issued today by the Internal Revenue Service.

Please let me know if you need anything further concerning the Application for Transfer, Assignment or Sale of Permit No. ACT/007/020.

Very truly yours,



Denise A. Dragoo

DAD:jmc:146337

cc: Scott Kiscaden  
Todd Kiscaden  
Robert Scott  
Larry Jones  
Vicky Bailey