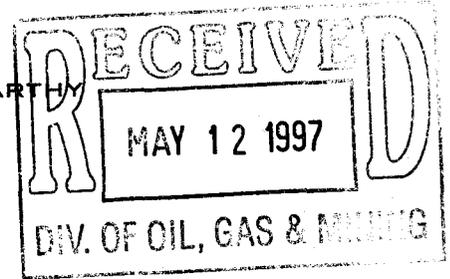


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LAW OFFICES OF
VAN COTT, BAGLEY, CORNWALL & MCCARTHY
A PROFESSIONAL CORPORATION
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DENISE A. DRAGOO

ADDRESS ALL CORRESPONDENCE TO
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DIRECT DIAL: (801) 237-0465

May 9, 1997

Ms. Pamela Grubaugh-Littig
Utah Division of Oil, Gas & Mining
1594 West North Temple, Suite 1210
Salt Lake City, Utah 84114-5801

RE: *Horizon Coal Corporation; Coal Mine Permit* (No. ACT/007/020) 

Dear Pam:

Enclosed is the original Certificate of Liability Insurance for Horizon Coal Corporation. This Certificate is submitted in response to permit transfer requirements at R645-303-300.

Please call if you have any questions.

Very truly yours,

A handwritten signature in black ink, appearing to be "Denise A. Dragoo".

Denise A. Dragoo

DAD:jmc:140456

Enclosure

cc: Mike Gipson
Vicky Bailey