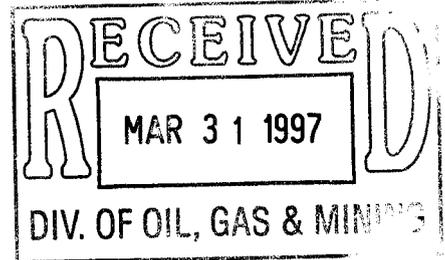


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Cumberland Resources Corporation  
Post Office Box 2560  
Wise, Virginia 24293  
540.679.0804

March 27, 1997

Mr. James W. Carter, Director  
Utah Division of Oil, Gas & Mining  
1594 W. North Temple, Suite 1210  
Box 145801  
Salt Lake City, UT 84114-5801



Re: Horizon Mine, ACT/007/020, Folder #<sup>2</sup>~~A~~, Carbon County, Utah

*Copy Aaron, Joe,  
PAM  
FAX Bill & PEO*

Dear Mr. Carter:

The Division's Coal Regulatory Program Directive number ADM-004 specifies that certain information be furnished upon a change of ownership or control of a permittee. The purpose of this letter is to fulfill Horizon Coal Corporation's obligations under this directive. Since the name of the permittee will not change, this is not a permit transfer and should be processed pursuant to steps B through F of the Division Procedure as set forth in the Directive.

Effective March 27, 1997, Cumberland Resources Corporation will transfer ownership of 100% of its stock in the permittee to K & K Holding Company, Inc., whose officers are Scott Kiscaden, President and Todd Kiscaden, Vice President. Please make the appropriate entries on your records to reflect this change, noting that the permittee will not be owned or controlled by Cumberland Resources Corporation (or its officers and directors) after that date.

Mr. Scott Kiscaden will be in touch with you shortly with respect to substituting new insurance certificates and reclamation bonds for the existing ones. Should you have any questions or need further information at this time, please contact Mr. Kiscaden at the address shown on the permittee file.

Very truly yours,  
CUMBERLAND RESOURCES CORPORATION

By *Richard Gilliam*  
Richard Gilliam, President

K & K HOLDING COMPANY, INC.

By *Scott Kiscaden*  
Scott Kiscaden, President