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TELECOPIER TRANSMITTAL COVER SHEET

TO:	<i>Pam Grubaugh-Littig</i>	DATE:	<i>May 23, 2003</i>
COMPANY:	<i>DOGM</i>	TELECOPIER NUMBER:	<i>801-359-3940</i>
CITY/STATE:		PAGES (INCLUDING COVER SHEET):	<i>2</i>
FROM:	<i>O.W. Gushee, Jr.</i>	CLIENT/MATTER NUMBER:	

MESSAGE:

*Thomas G
5/23/03
Copy Pam*

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MAY 23 2003
DIV. OF OIL, GAS & MINES

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May 23, 2003

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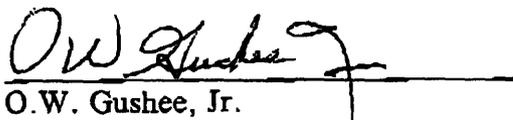
RE: Transfer of Horizon Mine Property -
 Hidden Splendor Resources, Inc.

I have been furnished with a copy of your letter of May 6, 2003, addressed to the State of Utah Division of Oil, Gas & Mining ("DOG M") concerning the application for transfer of Permit Number C/007/020, the mining permit for the Horizon Mine.

Enclosed is a copy of the Order dated March 18, 2003, issued by the United States Bankruptcy Court in Kentucky, by which Hidden Splendor Resources, Ltd. (now known as Hidden Splendor Resources, Inc.) acquired the Horizon Mine Property. Specifically, please refer to page 4, paragraph 1, in which the court orders "the sale of the Horizon Mine property --- free and clear of all liens, claims and encumbrances (collectively, the Liens) pursuant to section 365(f) and (m) of title 11 of the United States Code is hereby approved,---."

For your information, the sale was closed on March 24, 2003, and, in addition to the language in the Order, the transfer document for each property interest executed and delivered by the Trustee to Hidden Splendor, contained the language "free and clear of all liens, claims and encumbrances."

Hidden Splendor has no liability or obligation arising out of its acquisition of the Horizon Mine Property for "the Skaggs claim" or, for that matter, any other claims.


 O.W. Gushee, Jr.

cc: Hidden Splendor w/o enclosure (fax)
 cc: Pam Grubaugh-Littig w/o enclosure (fax)
 OWG/sc
 Pruitt/1671.07/corr/Ickes5-22-03