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LAW OFFICES OF
CHRISTENSEN & JENSEN

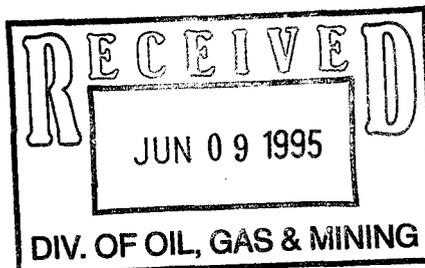
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KARRA J. PORTER
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RUSSELL G. WORKMAN
DAVID C. RICHARDS
STACEY L. HAYDEN**

June 8, 1995



Sherry Wilson, Supervisor
AVS User Assistance
Office of Surface Mining
Department of Interior
1300 New Circle Rd. N.E., #100
Lexington, Kentucky 40505

ACT/1007/635 # 3

**Re: Officer and Director and Other Disclosure
Relative to New Ownership of Sunnyside Cogeneration
Associates, a Utah Joint Venture**

Dear Sherry:

On June 1, 1995 we transmitted to you via facsimile a copy of the Organizational Chart of B & W Sunnyside L.P. and NRG Sunnyside Inc., the entities which are the joint venture partners in the Sunnyside Cogeneration facility located in the state of Utah. We also attached page 100-24 of our Interests Disclosure, in which we identified how the venture partners have affiliates that own and control coal mining and reclamation operations in other states.

We noted in that letter that we have already disclosed to Utah's Division of Oil, Gas & Mining, and have cleared through the AVS System, data relative to officers and directors for all of the entities shown on the corporate structure chart. The specific question directed to your office was whether we needed to show additional officer and director data for the affiliated and nonaffiliated entities at page 100-24 under the heading "112-340-420 Further Information Regarding Owners and Controllers."

Your initial opinion was that the disclosures shown under § 112-3430 were sufficient under the circumstances. It is my understanding that you reviewed the matter with your immediate supervisor and that he also agreed that the level of disclosure was sufficient. That opinion coincides with the opinion of Pamela Grubaugh-Littig, Permit Coordinator for Utah's Department of

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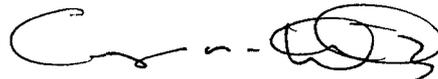
Sherry Wilson
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Natural Resources, Division of Oil, Gas & Mining. By copy of this letter, I am informing Pam of your office's concurring opinion.

Thank you so much for your cooperation in resolving these issues. Your courtesy in responding so promptly was deeply appreciated.

Sincerely,

CHRISTENSEN & JENSEN, P.C.



Craig V. Wentz

CVW/dr

Enclosure

~~cc:~~ Pam Grubaugh-Littig
State of Utah
Division of Oil, Gas & Mining
3 Triad Center, Suite 350
Salt Lake City, Utah 841080-1203