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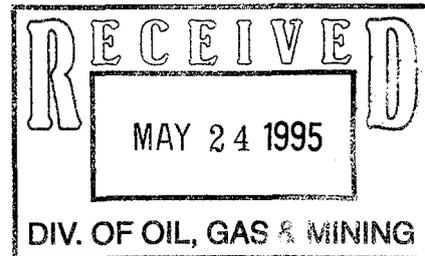
E. R. CHRISTENSEN
(1886-1979)

RAY R. CHRISTENSEN
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MARK L. ANDERSON
RUSSELL G. WORKMAN
DAVID C. RICHARDS
STACEY L. HAYDEN**

*ALSO LICENSED IN WASHINGTON STATE
**ALSO LICENSED IN CALIFORNIA

May 23, 1995

Pamela Grubaugh-Littig
Department of Natural Resources
Division of Oil, Gas and Mining
355 West North Temple
3 Triad Center, Suite 350
Salt Lake City, UT 84180-1203



RE: **SUNNYSIDE ACQUISITION**

ACT 10071025 #2

Dear Pam:

This letter is a follow up to your facsimile transmission of May 8, 1995, wherein you requested clarification on various items. The items are as follows:

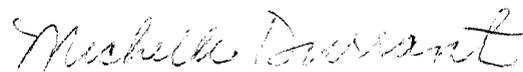
- 1) As per our discussion, the Allen P. Howard with the Fontana, California address is the same Allen P. Howard listed for the Parsons Corporation.
- 2) Robert Wascher's Social Security Number is 378-28-7507.
- 3) NRG Group, Inc. is not involved in the organizational family tree. In 1992, NRG Group, Inc., merged into NRG Energy, Inc. Therefore, it is no longer in existence. However, if you require the Articles of Merger, I will be happy to obtain this information for you.
- 4) I have attached a copy of the Sunnyside Project Company Structure, which includes employer identification numbers for each entity, with the exception of B&W Sunnyside, Inc. Apparently, an EIN had never been requested for this entity because there are no employees. A number was requested today and I should have this information for you within the next day or two.

Pamela Grubaugh-Littig
May 23, 1995
Page 2

Please call if you have any questions.

Yours truly,

CHRISTENSEN & JENSEN, P.C.



Michelle Durrant
Legal Assistant to Craig V. Wentz

Enclosure

SUNNYSIDE PROJECT COMPANY STRUCTURE

McDERMOTT INTERNATIONAL, INC.
Panama Corporation and
publicly traded company
(McD Intl).
EIN 72-0593134

McDERMOTT INCORPORATED
Delaware Corporation (MI),
92% controlled by McD Intl.
8% publicly traded.
EIN 74-1032246

**BABCOCK & WILCOX
INVESTMENT COMPANY,**
a Delaware Corporation (BWIC)
wholly owned by MI.
EIN 72-1172705

THE BABCOCK & WILCOX COMPANY
a Delaware Corporation (B&WCo)
wholly owned by BWIC.
EIN 13-2933685

**BABCOCK & WILCOX
EQUITY INVESTMENTS, INC. (BWEI)**
a Delaware Corporation
wholly owned by B&W Co.
EIN 72-1037733

B&W SUNNYSIDE INC.
a Delaware Corporation (BWS),
wholly owned by BWEI.
EIN -

THE PARSONS CORPORATION
an Employee Owned
Massachusetts Corp. (PC)
EIN 95-3232481

NORTHERN STATES POWER COMPANY
a Minnesota Corporation and
publicly traded utility (NSP)
EIN 41-0448030

NRG ENERGY, INC.,
a Delaware Corporation (NEI),
wholly owned by NSP.
EIN 41-1724239

MAIN SUNNYSIDE, INC.
a Massachusetts Corp.,
wholly owned by PC.
EIN 87-0483152

NRG SUNNYSIDE INC.,
a Delaware Corporation,
wholly owned by NEI.
EIN 41-1805522
(Successor to the Joint Venture
interest of Kaiser
Systems, Inc.)

B&W SUNNYSIDE L.P.,
a Delaware Limited Partnership
its sole general partner is
BWS. Its sole limited partner
is Main Sunnyside, Inc.
EIN 31-1435530
(Successor to the Joint Venture
interest of Kaiser Power of
Sunnyside, Inc.)

a Joint Venture

SUNNYSIDE COGENERATION ASSOCIATES
a Utah Joint Venture (SCA).
EIN 84-1027564

SUNNYSIDE OPERATIONS ASSOCIATES
a Delaware Partnership.
(formed to operate SCA)
EIN 34-17894189