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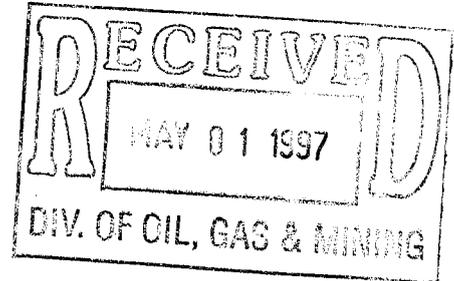
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April 28, 1997

Utah Coal Regulatory Program
Utah Department of Natural Resources
Division of Oil Gas and Mining
1594 West North Temple, Suite 1210
Box 145801
Salt Lake City, Utah 84114-5801



RE: 1996 Annual Report

To Whom It May Concern,

ACT/005/088#6

Enclosed are two copies of the Willow Creek Mine 1996 Annual Report.

Respectfully,

A handwritten signature in black ink, appearing to read 'Ben Grimes'.

Ben Grimes
Sr. Staff Project Engineer

Enclosure

File: WCENV 2.5.2