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LAW OFFICES OF
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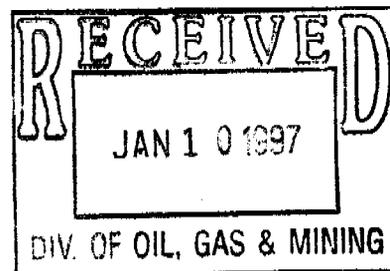
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January 8, 1997



Ms. Mary Ann Wright
Associate Director Mining
Division of Oil, Gas and Mining
Box 145801
Salt Lake City, UT 84114-5801

Dear Mary Ann:

As you know, the closing of the mergers whereby Canyon Fuel Company, LLC became the owner of the Sufco, Soldier Creek, and Skyline coal mining operations was successfully completed on December 20.

I especially want to express appreciation for the courtesies shown and the cooperation provided by Daron Haddock, Pamela Grubaugh-Littig, and yourself in processing the permit transfer applications filed in respect of the mergers. Although your primary concern properly addressed whether the public interest was protected through compliance by the applicant with regulatory requirements, the task was performed in a manner that facilitated, rather than impeded, the complex transaction. Such an approach stands out as excellent example of regulatory professionalism.

We look forward to working with you in the future.

Sincerely,

Ch
Clayton J. Parr

cc: James W. Carter, Director
Vernal J. Mortensen
Richard D. Pick
David M. Arnolds