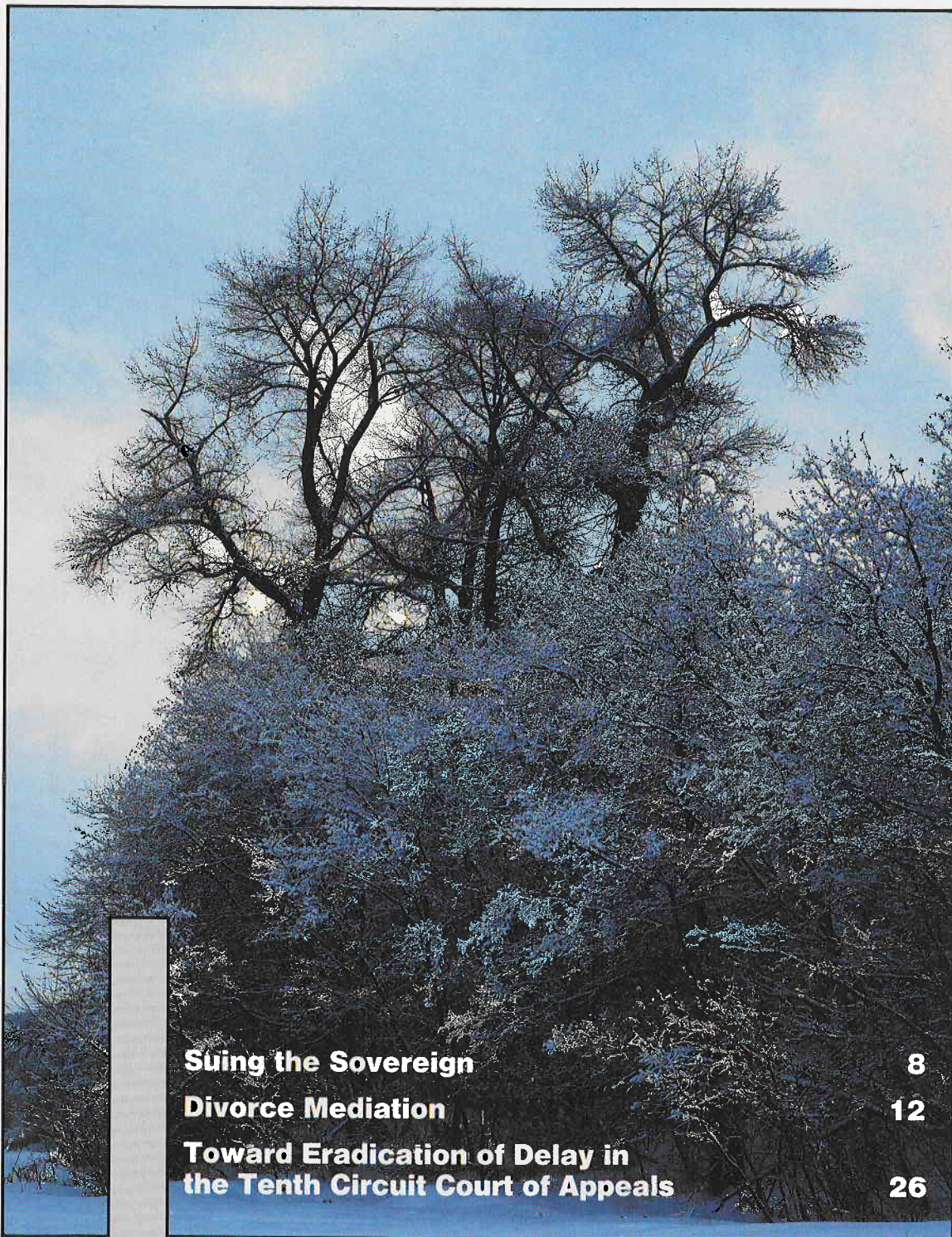


UTAH BAR JOURNAL

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December 1990



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BRIAN HEAD ENTERPRISES, INC.

*the owner and operator of a
Southern Utah ski resort, has
received confirmation of its*

REORGANIZATION PLAN

and has been dismissed from its

**CHAPTER 11
BANKRUPTCY CASE**

We rendered a valuation opinion to the Trustee
of Brian Head Enterprises, Inc. as to the value of
the ski resort assets.



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COVER: A winter scene in Cache National Forest, Utah, by Chris P. Wangsgard, a partner in the firm of VanCott, Bagley, Cornwall & McCarthy.

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