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Hiawatha Coal Company

P.O. Box 1202
Huntington, UT 84528

(435) 637-1778
FAX(435) 637-1378

March 29, 2000

Coal Program
Utah Division of Oil, Gas and Mining
1594 West North Temple, Suite 1210
P.O. Box 145801
Salt Lake City, Utah 84114-5801

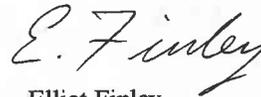
To Whom It May Concern,

Re: Annual Report, 1999, Hiawatha Coal Company, Hiawatha Complex, ACT/007/011, Carbon County, Utah

Enclosed is the Annual Report for 1999 for the Hiawatha complex.

If you have any questions, please call me at (435) 637-1778.

Sincerely,



Elliot Finley
President

RECEIVED

MAR 30 2000

DIVISION OF
OIL, GAS AND MINING

File in: C10070011, 2000, *Ironing*
Refer to:
 Confidential 1
 Shelf 1
 Expandable 1
Date: 3/29/00 For additional information