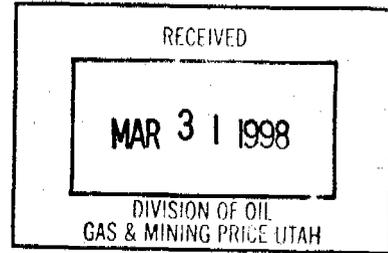


Mountain Coal Company
West Elk Mine
Post Office Box 591
Somerset, Colorado 81434
Telephone 303 929-5015



ACT/007/014 #4

Mary Ann Wright
Associate Director of Mining
Utah Coal Regulatory Program
1594 West North Temple, Suite 1210
Box 145801
Salt Lake City, Utah 84114-5801



Re: Submittal of 1997 Annual Reports
Gordon Creek No. 2/7/8 Mines
ACT/007/016; Folder #2
Carbon County, Utah

Dear Ms. Wright:

Enclosed are 2 copies of the Annual Report for 1997 for the Gordon Creek No. 2/7/8 Mines.

The report is filed in the format provided by the Division.

Sincerely,

Dan W. Guy
for
Paige B. Beville

cc: *Paige Beville*
File