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*Incoming*

*C007018*

**Canyon Fuel Company, LLC**  
**Dugout Canyon Mine**  
P.O. Box 1029  
Wellington, Utah 84542



March 6, 2006

Ms. Pamela Grubaugh-Littig  
Utah Coal Regulatory Program  
Utah Division of Oil, Gas and Mining  
1594 West North Temple, Suite 1210  
Salt Lake City, UT 84114-5801

RE: 2005 Annual Report for Soldier Canyon Mine, C/007/018

Dear Ms. Pamela Grubaugh-Littig,

Enclosed please find two copies of the Annual Report for 2005 for the Soldier Canyon Mine.

Should you have any questions concerning this submittal, please contact me at (435) 636-2869.

Sincerely yours,

Vicky S. Miller

enclosures

cc: Chris Hansen (letter only)  
Dave Spillman (enclosures)  
Central Files (enclosures)

**RECEIVED**

**MAR 07 2006**