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



JK
Incoming
C/007/0018

May 23, 2008

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

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DIV. OF OIL, GAS & MINING

RE: 2007 Annual Report for Soldier Canyon Mine, C/007/018

To Whom It May Concern:

Enclosed please find one copy of the Annual Report for 2007 for the Soldier Canyon Mine. In addition a copy has been delivered to the Price Field Office.

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)
Price Field Office, Steve Demczak (enclosures)

File in:
C/0070018, 2008, Incoming
Refer to:
 Confidential
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Date *052308* For additional information