

PLATEAU MINING CORPORATION

P.O. Box 30
Helper, UT 84526

Dennis N. Ware
Controller and
Administrative Manager

March 29, 2005

Pamela Grubaugh-Littig
Utah Division of Oil, Gas & Mining
1594 West North Temple, Suite 1210
P.O. Box 145801
Salt Lake City, UT 84114-5801

Grubaugh-Littig
C/007/0038
#2199

Re: 2004 Annual Report, Plateau Mining Corporation, Willow Creek Mine - C/007/038

Dear Ms. Grubaugh-Littig:

Plateau Mining Corporation (PMC) is herewith submitting two copies of the aforementioned. One copy is for the Salt Lake Office and the other copy is for the Price Field Office.

If you have any questions or need additional information, please do not hesitate to contact me.

Sincerely,



Dennis N. Ware
Controller and Administrative Manager

Enclosures

File: Environmental / 2004 Annual Report / Willow Creek
Chron.: DNW030529

RECEIVED
MAR 30 2005
DIV. OF OIL, GAS & MINING

File In C 0070038 Grubaugh-Littig
Date: 032905, Refer to:

- Confidential
 - Shelf
 - Expandable
- For additional information

An affiliate of
FOUNDATION COAL