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CO-OP MINING COMPANY

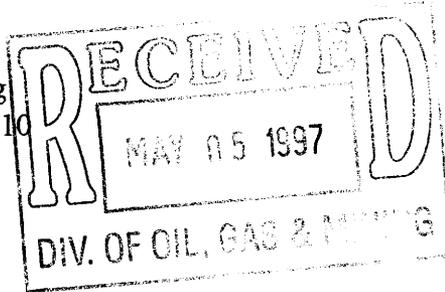
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April 28, 1997

Coal Program
Utah Division of Oil, Gas & 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, 1996, Bear Canyon Mine, ACT/015/025, Trail Canyon Mine, ACT/015/021, Emery County, Utah

#6

Copy to ACT/015/021

Enclosed is the 1996 annual report for the Bear Canyon and Trail Canyon Mines.

#6

If you have any questions, please call me at (801) 687-2450.

Thank You,

A handwritten signature in cursive script that reads "Charles Reynolds". The signature is written in black ink and is positioned above the printed name.

Charles Reynolds,
Compliance Coordinator

Enclosure (s)