



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

November 19, 2007

Mr. Wu Yuxiang
Director and Chief Finance Officer
Yanhou Coal Mining Company Limited
298 South Fushan Road
Zoucheng, Shandong Province 273500
People's Republic of China

Re: Yanzhou Coal Mining Company Limited
Form 20 - F for Fiscal Year Ended December 31, 2006
Filed June 29, 2007
File No. 001-14714

Dear Mr. Wu Yuxiang:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Karl Hiller
Branch Chief