



DIVISION OF  
CORPORATION FINANCE

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

February 3, 2009

Mr. Yuxiang Wu  
Chief Financial Officer  
Yanzhou Coal Mining Company Limited  
298 Fushan South Road  
Zoucheng, Shandong Province  
People's Republic of China

**Re: Yanzhou Coal Mining Company Limited**  
**Form 20-F for Fiscal Year Ended December 31, 2007**  
**Filed June 26, 2008**  
**File No. 001-14714**

Dear Mr. Wu:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Karl Hiller  
Branch Chief