



DIVISION OF
CORPORATION FINANCE

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

December 1, 2010

Mr. Zhang Baocai
Director and Company Secretary
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 the Fiscal Year Ended December 31, 2009
Filed June 29, 2010
File No. 001-14714

Dear Mr. Zhang:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director