



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, N.E.  
WASHINGTON, D.C. 20549-7010

July 19, 2007

Mr. R. James Brown, C.A.  
Vice President and Chief Financial Officer  
Fording Canadian Coal Trust  
Suite 1000, 205 – 9<sup>th</sup> Avenue SE  
Calgary, Alberta CANADA T2G 0R3

**Re: Fording Canadian Coal Trust**  
**Form 40-F for Fiscal Year Ended December 31, 2006**  
**Filed March 8, 2007**  
**File No. 1- 15230**

Dear Mr. Brown:

We have completed our review of your Form 40-F and related filings and do not, at this time, have any further comments.

Sincerely,

April Sifford  
Branch Chief