

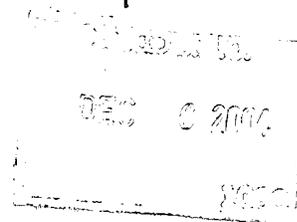
tel: 212.656.5026
fax: 212.656.5893
pmadho@nyse.com



December 6, 2004

CERT NYS

1-32331



Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, FOUNDATION COAL HOLDINGS, INC., Common Stock, par value \$.01 per share. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on December 6, 2004. Tentative listing date – December 9, 2004.

Sincerely,

[Handwritten Signature]

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THOMSON FINANCIAL