



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

May 23, 2007

By US Mail and Facsimile

Mr. WU Yuxiang
Yanzhou Coal Mining Company Limited
298 South Fushan Road
Zoucheng, Shandong Province
People's Republic of China
Tel: (86) 537-538-2319
Fax: (86) 537-538-3311

**Re: Yanzhou Coal Mining Company Limited
Form 20-F for Fiscal Year Ended December 31, 2005
Filed June 29, 2006
File No. 1-14714**

Dear Mr. 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